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*Committee on Budgetary Control*

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**2014/2105(DEC)**

29.1.2015

## **DRAFT REPORT**

on discharge in respect of the implementation of the budget of the European Maritime Safety Agency for the financial year 2013  
(2014/2105(DEC))

Committee on Budgetary Control

Rapporteur: Ryszard Czarnecki

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## 1. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

### **on discharge in respect of the implementation of the budget of the European Maritime Safety Agency for the financial year 2013 (2014/2105(DEC))**

*The European Parliament,*

- having regard to the final annual accounts of the European Maritime Safety Agency for the financial year 2013,
- having regard to the Court of Auditors' report on the annual accounts of the European Maritime Safety Agency for the financial year 2013, together with the Agency's replies<sup>1</sup>,
- having regard to the statement of assurance<sup>2</sup> as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2013, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of ... on discharge to be given to the Agency in respect of the implementation of the budget for the financial year 2013 (00000/2015 – C8-0000/2015),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities<sup>3</sup>,
- having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>4</sup>, and in particular Article 208 thereof,
- having regard to Regulation (EC) No 1406/2002 of the European Parliament and of the Council of 27 June 2002 establishing a European Maritime Safety Agency<sup>5</sup>, and in particular Article 19 thereof,
- having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 on the Financial

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1 OJ C 442, 10.12.2014, p. 210.

2 OJ C 442, 10.12.2014, p. 210.

3 OJ L 248, 16.9.2002, p. 1.

4 OJ L 298, 26.10.2012, p. 1.

5 OJ L 208, 5.8.2002, p. 1.

Regulation applicable to the general budget of the European Communities<sup>1</sup>,

- having regard to Commission Delegated Regulation (EU) No 1271/2013 of 30 September 2013 on the framework financial regulation for the bodies referred to in Article 208 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council<sup>2</sup>, and in particular Article 108 thereof,
  - having regard to Rule 94 of and Annex V to its Rules of Procedure,
  - having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Transport and Tourism (A8-0000/2015),
1. Grants the Executive Director of the European Maritime Safety Agency discharge in respect of the implementation of the Agency's budget for the financial year 2013 / Postpones its decision on granting the Executive Director of the European Maritime Safety Agency discharge in respect of the implementation of the Agency's budget for the financial year 2013;
  2. Sets out its observations in the resolution below;
  3. Instructs its President to forward this decision, and the resolution forming an integral part of it, to the Executive Director of the European Maritime Safety Agency, the Council, the Commission and the Court of Auditors, and to arrange for their publication in the *Official Journal of the European Union* (L series).

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<sup>1</sup> OJ L 357, 31.12.2002, p. 72.

<sup>2</sup> OJ L 328, 7.12.2013, p. 42.

## 2. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

**on the closure of the accounts of the European Maritime Safety Agency for the financial year 2013  
(2014/2105(DEC))**

*The European Parliament,*

- having regard to the final annual accounts of the European Maritime Safety Agency for the financial year 2013,
- having regard to the Court of Auditors' report on the annual accounts of the European Maritime Safety Agency for the financial year 2013, together with the Agency's replies<sup>1</sup>,
- having regard to the statement of assurance<sup>2</sup> as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2013, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of ... on discharge to be given to the Agency in respect of the implementation of the budget for the financial year 2013 (00000/2015 – C8-0000/2015),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities<sup>3</sup>,
- having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>4</sup>, and in particular Article 208 thereof,
- having regard to Regulation (EC) No 1406/2002 of the European Parliament and of the Council of 27 June 2002 establishing a European Maritime Safety Agency<sup>5</sup>, and in particular Article 19 thereof,
- having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 on the Financial

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1 OJ C 442, 10.12.2014, p. 210.

2 OJ C 442, 10.12.2014, p. 210.

3 OJ L 248, 16.9.2002, p. 1.

4 OJ L 298, 26.10.2012, p. 1.

5 OJ L 208, 5.8.2002, p. 1.

Regulation applicable to the general budget of the European Communities<sup>1</sup>,

- having regard to Commission Delegated Regulation (EU) No 1271/2013 of 30 September 2013 on the framework financial regulation for the bodies referred to in Article 208 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council<sup>2</sup>, and in particular Article 108 thereof,
  - having regard to Rule 94 of and Annex V to its Rules of Procedure,
  - having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Transport and Tourism (A8-0000/2015),
1. Notes that the final annual accounts of the European Maritime Safety Agency are as annexed to the Court of Auditors' report;
  2. Approves the closure of the accounts of the European Maritime Safety Agency for the financial year 2013 / Postpones the closure of the accounts of the European Maritime Safety Agency for the financial year 2013;
  3. Instructs its President to forward this decision to the Executive Director of the European Maritime Safety Agency, the Council, the Commission and the Court of Auditors, and to arrange for its publication in the *Official Journal of the European Union* (L series).

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<sup>1</sup> OJ L 357, 31.12.2002, p. 72.

<sup>2</sup> OJ L 328, 7.12.2013, p. 42.

### 3. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

**with observations forming an integral part of the decision on discharge in respect of the implementation of the budget of the European Maritime Safety Agency for the financial year 2013  
(2014/2105(DEC))**

*The European Parliament,*

- having regard to its decision on discharge in respect of the implementation of the budget of the European Maritime Safety Agency for the financial year 2013,
  - having regard to Rule 94 of and Annex V to its Rules of Procedure,
  - having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Transport and Tourism (A8-0000/2015),
- A. whereas, according to its financial statements, the final budget of the European Maritime Safety Agency (“the Agency”) for the financial year 2013 was EUR 57 819 864, representing an increase of 4,88 % compared to 2012,
- B. whereas the Union's contribution to the Agency's budget for the financial year 2013 amounted to EUR 53 789 658, representing an increase of 2,65 % compared to 2012,
- C. whereas the Court of Auditors, in its report on the annual accounts of the European Maritime Safety Agency for the financial year 2013 (“the Court’s report”), has stated that it has obtained reasonable assurances that the annual accounts of the Agency are reliable and that the underlying transactions are legal and regular,

#### *Follow-up of the 2012 discharge*

1. Notes from the Court’s report that regarding two comments made in the Court's 2011 report and marked as "Ongoing" or "Outstanding" in the Court's 2012 report, corrective actions were taken and one comment is now marked in the Court's 2013 report as "Completed" and one as "Ongoing"; notes furthermore that for the three comments made in the Court's 2012 report, one corrective action was taken and the corresponding comment is now marked as "Completed", and from the other two comments one is now marked as "Ongoing" and one as "Not Applicable";
2. Acknowledges from the Agency that through the examination of internal administrative costs, several human resources processes were automated and financial monitoring and reporting was streamlined by using automated tools;

#### *Budget and financial management*

3. Notes that the budget monitoring efforts during the financial year 2013 resulted in a budget implementation rate of 98,07 % and that the payment appropriations execution rate was 88,73%;

### ***Commitments and carry-overs***

4. Acknowledges that according to the Court' report and to the Agency's annual activity report (AAR) no notable issues were identified as regards the level of carry-overs in 2013;

### ***Transfers***

5. Notes that according to the Court's report and to the Agency's AAR, the level and nature of transfers in 2013 have remained within the limits of the Agency's financial rules;

### ***Procurement and recruitment procedures***

6. Notes that for 2013, neither sampled transactions nor other audit findings have led to any comments on the Agency's procurement procedures in the Court' report;

### ***Prevention and management of conflicts of interests and transparency***

7. Acknowledges from the Agency that in its meeting of 13 and 14 November 2013, its Administrative Board adopted a decision concerning its Rules of Procedure, requiring that all its members or alternate members submit declarations of commitment and confidentiality at the beginning of each term of office;
8. Acknowledges from the Agency that in 2013 its Administrative Board adopted a conflict of interests policy which aims to identify risks to the integrity of its members and to raise their awareness on the incidence of such conflicts; takes note that that policy draws on the Court's Special Report on "Management of conflict of interest in selected EU Agencies";

### ***Internal audit***

9. Acknowledges that during 2013 the Commission's Internal Audit Service (IAS) conducted an audit in order to assess, and provide an independent assurance on, the adequacy and effective application of the internal control system related to the Maritime Support Services; notes that following that audit several areas with room for improvement were identified and five recommendations rated as "Important" were issued; ascertains that the Agency prepared an action plan to address those five recommendations and that the IAS considered the actions proposed to be adequate in order to mitigate the identified risks;
10. Takes notes that in 2013 the IAS performed a desk review in order to follow-up the implementation of its earlier recommendations and considered all its recommendations rated as "Critical" or "Very Important" as closed;
11. Acknowledges that during 2013 the Agency's Internal Audit Capability (IAC) performed an audit on the its Business Continuity Facility at Porto; points out that the IAC found the physical and environmental controls in place as providing reasonable assurance regarding the protection of the Agency's equipment and data; notes furthermore that following that audit, the IAC made a certain number of recommendations which the Agency took into consideration and that the Agency submitted an action plan aimed at mitigating the



identified weaknesses;

12. Notes that at 31 December 2013, the Agency closed 31 out of a total of 36 recommendations coming from the IAS, the IAC and the Court during the last two years;

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13. Refers, for other observations of a cross-cutting nature accompanying its decision on discharge, to its resolution of ... 2015<sup>1</sup> on the performance, financial management and control of the agencies.

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<sup>1</sup> Texts adopted of that date, P8\_TA-PROV(2015)0000.