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DRAFT REPORT

on discharge in respect of the implementation of the budget of the European Agency for Safety and Health at Work for the financial year 2013 (2014/2100(DEC))

Committee on Budgetary Control

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1. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

on discharge in respect of the implementation of the budget of the European Agency for Safety and Health at Work for the financial year 2013 (2014/2100(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Agency for Safety and Health at Work for the financial year 2013,
- having regard to the Court of Auditors' report on the annual accounts of the European Agency for Safety and Health at Work for the financial year 2013, together with the Agency's replies¹,
- having regard to the statement of assurance² 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 Communities³,
- 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 1605/2002⁴, and in particular Article 208 thereof,
- having regard to Council Regulation (EC) No 2062/94 of 18 July 1994 establishing a European Agency for Safety and Health at Work⁵, and in particular Article 14 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 Regulation applicable to the general budget of the European Communities⁶,

1 OJ C 442, 10.12.2014, p. 340.

2 OJ C 442, 10.12.2014, p. 340.

3 OJ L 248, 16.9.2002, p. 1.

4 OJ L 298, 26.10.2012, p. 1.

5 OJ L 216, 20.8.1994, p. 1.

6 OJ L 357, 31.12.2002, p. 72.

- 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 Council¹, 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 Employment and Social Affairs (A8-0000/2015),
1. Grants the Director of the European Agency for Safety and Health at Work discharge in respect of the implementation of the Agency's budget for the financial year 2013 / Postpones its decision on granting the Director of the European Agency for Safety and Health at Work 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 Director of the European Agency for Safety and Health at Work, 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).

¹ OJ L 328, 7.12.2013, p. 42.

2. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

on the closure of the accounts of the European Agency for Safety and Health at Work for the financial year 2013 (2014/2100(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Agency for Safety and Health at Work for the financial year 2013,
- having regard to the Court of Auditors' report on the annual accounts of the European Agency for Safety and Health at Work for the financial year 2013, together with the Agency's replies¹,
- having regard to the statement of assurance² 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 Communities³,
- 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 1605/2002⁴, and in particular Article 208 thereof,
- having regard to Council Regulation (EC) No 2062/94 of 18 July 1994 establishing a European Agency for Safety and Health at Work⁵, and in particular Article 14 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 Regulation applicable to the general budget of the European Communities⁶,

1 OJ C 442, 10.12.2014, p. 340.

2 OJ C 442, 10.12.2014, p. 340.

3 OJ L 248, 16.9.2002, p. 1.

4 OJ L 298, 26.10.2012, p. 1.

5 OJ L 216, 20.8.1994, p. 1.

6 OJ L 357, 31.12.2002, p. 72.

- 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 Council¹, 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 Employment and Social Affairs (A8-0000/2015),
1. Notes that the final annual accounts of the European Agency for Safety and Health at Work are as annexed to the Court of Auditors' report;
 2. Approves the closure of the accounts of the European Agency for Safety and Health at Work for the financial year 2013 / Postpones the closure of the accounts of the European Agency for Safety and Health at Work for the financial year 2013;
 3. Instructs its President to forward this decision to the Director of the European Agency for Safety and Health at Work, 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).

¹ 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 Agency for Safety and Health at Work for the financial year 2013 (2014/2100(DEC))

The European Parliament,

- having regard to its decision on discharge in respect of the implementation of the budget of the European Agency for Safety and Health at Work 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 Employment and Social Affairs (A8-0000/2015),
- A. whereas, according to its financial statements, the final budget of the European Agency for Safety and Health at Work (“the Agency”) for the financial year 2013 was EUR 17 682 338, representing an increase of 4,50 % compared to 2012,
- B. whereas the Union's contribution for the financial year 2013 to the Agency's budget amounted to EUR 15 614 775, representing a decrease of 3,77 % compared to 2012,
- C. whereas the Court of Auditors, in its report on the annual accounts of the European Agency for Safety and Health at Work for the financial year 2013 (“the Court's report”), has stated that it has obtained reasonable assurances that the Agency’s annual accounts are reliable and that the underlying transactions are legal and regular,
- D. whereas the Agency's task is to collect and disseminate information on national and Union priorities in the field of health and safety at work, to support national and Union organisations involved in policymaking and implementation and to provide information on preventive measures,

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 the two comments are now marked in the Court's 2013 report as "Completed"; notes furthermore that regarding the two comments made in the Court's 2012 report, one corrective action was taken and the related comment is now marked as "Completed" while one is now marked as "Ongoing";
2. Acknowledges from the Agency that:
 - the agreement with the Kingdom of Spain on the Agency's seat was concluded successfully in September 2013; notes moreover that the Agency moved into the new premises as of 1 January 2014;

- the information on its activities' impact on Union citizens is provided on the Agency's website through the publication of general evaluations of the Agency, the annual report, the Director's annual activity report as well as the analysis and assessment of the activity report by the Board;

Budget and financial management

3. Notes that budget monitoring efforts during the financial year 2013 resulted in a budget implementation rate of 98,94 %, and that the payment appropriations execution rate was 70,19 %;

Commitments and carry-overs

4. Notes with concern that the level of committed appropriations carried over to 2014 was high at EUR 601 426 (30 %) for Title II (Administrative expenditure) and EUR 3 693 549 (46 %) for Title III (Operational expenditure);
5. Notes that the high level of Title II carry-overs was caused by the planned year-end purchase of goods and services related to the Agency's move into its new premises, as well as by the renewal of annual IT contracts; notes furthermore that the high level of planned carry-overs in Title III mainly resulted from the multiannual nature of major projects launched in 2013;

Transfers

6. Notes that according to the annual activity report, as well as the Court of Auditors' audit findings, the level and nature of transfers in 2013 have remained within the limits of the financial rules;

Procurement and recruitment procedures

7. 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 of Auditor's annual audit report;
8. Notes that the Court of Auditors made no comments in its annual audit report for 2013 as regards the Agency's recruitment procedures;

Prevention and management of conflicts of interests and transparency

9. Acknowledges from the Agency that its Governing Board adopted the Agency's conflicts of interests policy in November 2014; notes, moreover, that the policy includes provisions regarding the publication of CVs and the declarations of interests of the Director and of Senior Management; observes that these documents were mostly made publicly available; calls on the Agency to fully comply with the measures adopted in its policy on conflict of interests;

Internal controls

10. Takes note that during 2013, 100 % of the Agency's budget was covered by ex ante

verifications;

Internal audit

11. Acknowledges from the Agency that in 2012 the Commission's Internal Audit Service (IAS) carried out an in-depth risk assessment and submitted its final strategic audit plan for 2013-2015, which was endorsed by the Agency's Director and its Management Board;
12. Notes that the IAS also carried out an audit on "Reporting/Building Blocks of Assurance" which led to one recommendation rated as "Very Important" and seven rated as "Important"; takes note that the Agency submitted an action plan aimed at mitigating the identified weaknesses which was approved by the IAS;
13. Notes that in 2013 the IAS followed up on its earlier recommendations and concluded that no critical recommendations were open, that one "Very Important" has been closed and that the implementation of the second "Very Important" recommendations was on track;

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14. Refers, for other observations of a cross-cutting nature accompanying its decision on discharge, to its resolution of ... 2015¹ on the performance, financial management and control of the agencies.

¹ Texts adopted of that date, P8_TA-PROV(2015)0000