



---

*Plenary sitting*

---

**A9-0118/2024**

13.3.2024

# **REPORT**

on discharge in respect of the implementation of the budget of the European Union agencies for the financial year 2022: performance, financial management and control  
(2023/2182(DEC))

Committee on Budgetary Control

Rapporteur: Petri Sarvamaa

**CONTENTS**

	<b>Page</b>
1. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION.....	3
ANNEX: ENTITIES OR PERSONS FROM WHOM THE RAPPORTEUR HAS RECEIVED INPUT.....	18
OPINION OF THE COMMITTEE ON EMPLOYMENT AND SOCIAL AFFAIRS .....	19
OPINION OF THE COMMITTEE ON CIVIL LIBERTIES, JUSTICE AND HOME AFFAIRS .....	25
INFORMATION ON ADOPTION IN COMMITTEE RESPONSIBLE.....	32
FINAL VOTE BY ROLL CALL IN COMMITTEE RESPONSIBLE .....	33

## 1. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

### **on discharge in respect of the implementation of the budget of the European Union agencies for the financial year 2022: performance, financial management and control (2023/2182(DEC))**

*The European Parliament,*

- having regard to its decisions on discharge in respect of the implementation of the budget of the European Union agencies for the financial year 2022,
  - having regard to the Commission’s report on the follow-up to the discharge for the 2021 financial year (COM(2023)0384),
  - having regard to the Court of Auditors’ annual report on EU agencies for the financial year 2022, together with the agencies’ replies<sup>1</sup>,
  - having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012<sup>2</sup>, and in particular Articles 68 and 70 thereof,
  - having regard to Commission Delegated Regulation (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council<sup>3</sup>, and in particular Article 105 thereof,
  - having regard to Rule 100 of and Annex V to its Rules of Procedure,
  - having regard to the opinions of the Committee on Employment and Social Affairs, and the Committee on Civil Liberties, Justice and Home Affairs,
  - having regard to the report of the Committee on Budgetary Control (A9-0118/2024),
- A. whereas this resolution contains, for each body within the meaning of Article 70 of Regulation (EU, Euratom) 2018/1046, cross-cutting observations accompanying the discharge decisions in accordance with Article 262 of Regulation (EU, Euratom) 2018/1046 and Article 3 of Annex V to Parliament’s Rules of Procedure;
- B. whereas this resolution also contains, for the Euratom Supply Agency, cross-cutting observations accompanying the discharge decision in accordance with Article 262 of Regulation (EU, Euratom) 2018/1046 and Article 3 of Annex V to Parliament’s Rules

---

<sup>1</sup> OJ C, C/2023/594, 27.10.2023.

<sup>2</sup> OJ L 193, 30.7.2018, p. 1.

<sup>3</sup> OJ L 122, 10.5.2019, p. 1.

of Procedure;

- C. whereas Union agencies should focus on missions with clear European added value and the organisation of such missions should be optimised to avoid overlaps in the best interests of the Union taxpayer;
  - D. whereas in the context of the discharge procedure, the discharge authority aims to emphasize the significant importance of enhancing the democratic legitimacy of Union institutions; whereas this involves enhancing transparency and accountability, as well as implementing performance-based budgeting and ensuring good governance of human resources;
1. Notes that for the 33 decentralised Union agencies, the cumulative total for the 2022 budget amounted to around EUR 3 471 million in commitment appropriations, representing an increase of 8,2 % compared to 2021, and amounted to EUR 3 035 million in payment appropriations, a decrease of 1,78 % compared to 2021; notes moreover that of the EUR 3 035 million in payment appropriations, approximately EUR 2 781 million were financed from the general budget of the Union, representing 74,85 % of the agencies' total financing in 2022 (compared to 77,27 % in 2021); acknowledges furthermore that approximately EUR 935 million were financed by fees and charges and by direct contributions from participating countries (an increase of 28,23 % compared to 2021);
  2. Notes that the total final budget for 2022 (after amending budgets) of all decentralised Union agencies was approx. 16 % higher than that for 2021, while the inflation rate in the Union reached up to 11,5 % in October 2022; notes, in this context, that the increase in the budget of some agencies from 2021 to 2022 has been significant, representing more than + 60 % (for ENISA, eu-LISA, EFCA), approximately 30 % or more (for ELA, EEA, Frontex) and more than +20 % (for EUSPA, EUAA);
  3. Notes the conclusion of the European Court of Auditors (the 'Court') in its annual report on Union agencies for the financial year 2022 (the 'Court's report'), that the Court's audit of the annual accounts of the agencies for the financial year ended 31 December 2022 had less positive results than the previous year (2021), with weaknesses in public procurement procedures having remained the main source of irregular payments;

#### ***Main risks identified by the Court***

4. Notes from the Court's report the overall risk to the reliability of agencies' accounts, as established by applying the accounting rules adopted by the Commission's accounting officer and based on international accounting standards, to be generally low, as was the case in 2021;
5. Underlines that, according to its report, the Court considers the overall risk to the legality and regularity of revenue underlying the agencies' accounts to be low for most agencies, and to be medium for the partly self-financed agencies where specific regulations are applicable to collection of fees and other revenue contributions, as was the case in 2021;

6. Remarks that the Court considers the risk to the legality and regularity of payments underlying the agencies' accounts overall to be medium, varying from low to high for specific budget titles; notes that the Court considers the risk for Title I (Staff Expenditure) to be generally low, for Title II (Administrative Expenditure) to be medium, and for Title III (Operational Expenditure) to be low to high, depending on the agency in question and the nature of its operational expenditure; points out that the Court considers the risk as regards Title III similar to the risk of Title II, but since there are far higher amounts at stake under Title III, the impact is considered to be higher;
7. Notes with concern that the Court, for a fifth year in a row, considers the risk to sound financial management to be medium, primarily associated with public procurement procedures that did not ensure that the best possible value for money was achieved; further notes that public funds must always be used effectively, taking into account taxpayers' interests;
8. Notes that the Court considers the risk to budget management to be low, with the Court's audit showing high carryovers of committed appropriations, which were, however, justified according to the Court by the multiannual nature of operations or for reasons beyond the agencies' control; calls on the Agencies to strengthen their budget management and financial planning by setting ambitious financial KPIs and actively monitoring the financial and budgetary performance throughout the year in order to keep the carryovers in an acceptable percentage;
9. Recalls that, in 2020, the Court piloted automated audit procedures in the area of the audit of the accounts of several executive agencies; notes that, in 2021, the Court extended the use of such procedures to all agencies, however - in the case of decentralised agencies - the Court applied ten procedures relating to salaries only; recognises the Court's commitment to expanding the use of digital audit technology to other areas and to all agencies; welcomes, in this context; the pilot project launched by the Court in 2022 to digitalise aspects of the audit on agencies' public procurement; calls on the Court to keep the discharge authority informed of the outcome of that pilot project;
10. Welcomes the fact that the Court has declared that in most cases (67 out of 121 observations that had not been completed at the end of 2021) the agencies have taken corrective action to address previous years' audit observations; notes with concern, however, an increase in the number of observations from previous years that remained open at the end of the year, from 48 in 2021 to 54 in 2022; calls on all the agencies concerned to identify the proper corrective actions and to continue their efforts to follow up on the Court's observations that are ongoing or outstanding;

### ***Budget and financial management***

11. Underlines with satisfaction that, according to the Court's report, an unqualified audit opinion on the reliability of the accounts of all agencies was issued; notes in addition that the Court issued an unqualified opinion on the legality and regularity of the revenue underlying the accounts for all agencies; observes that the Court issued an unqualified opinion on the legality and regularity of the payments underlying the accounts for all agencies, except for four agencies: the Translation Centre for the Bodies of the European Union (CdT), the Agency for Law Enforcement Training (CEPOL), the

European Centre for Disease Prevention and Control (ECDC) and the Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA); notes with concern that the qualified opinions were issued by the Court due to non-compliant expenditures of EUR 1,3 million (for CdT), EUR 4,26 million (for CEPOL), EUR 0,6 million (for ECDC) which led the Court to estimate a total amount of non-compliance expenditure representing 2,8 % of the total payment appropriations available in 2022 and EUR 17,8 million (for eu-LISA);

12. Notes that, as regards the reliability of accounts, the Court issued an ‘emphasis of matter’ paragraph for the European Medicines Agency (EMA), the European Union Agency for Railways (ERA), the European Securities and Markets Authority (ESMA), the European Union Agency for Asylum (EUAA), the European Union Agency for Criminal Justice Cooperation (Eurojust), eu-LISA, the European Border and Coast Guard Agency (Frontex); notes that the ‘emphasis of matter’ paragraph for EMA was related to the ongoing issue regarding the lease agreement for its former premises in London that lasts until 2039, with no provision for early termination and potential liabilities estimated at EUR 366 million on 31 December 2022, as well as to uncertainties surrounding the financial performance of the ultimate parent company of the subtenant of those premises; is aware that, on 11 January 2024, the European Parliament Committee on Budgets held an exchange of views with the Authority regarding potential amendment to EMA’s sub-underlease for the Agency’s former premises in London; notes that the ‘emphasis of matter’ paragraph for ERA and Eurojust was related to the implementation of a new budgetary, accounting and financial system (SUMMA) as a pilot for the Commission; notes that the ‘emphasis of matter’ paragraph for the EUAA was related to the impact of the Russian’s illegal and unprovoked war of aggression against Ukraine on the EUAA’s activities; notes that the ‘emphasis of matter’ paragraph for eu-LISA was related to delays in the implementation of the Entry/Exit System and the related impact on eu-LISA’s operations; notes that the ‘emphasis of matter’ paragraph for Frontex was related to the fact that its accounting system was not validated for the second year in a row, as well as to an incorrect calculation of the contributions from non-EU Schengen area countries with EUR 3,2 million less than they should have paid to the budget of Frontex for 2022; notes that the ‘emphasis of matter’ paragraph for ESMA was related to the uncertainty related to the outcome of a lawsuit and, as per Court’s report, that paragraph also applies in full for the legality and regularity of ESMA’s payments;
13. Notes the Court’s recurrent observation, related to the contributions from Schengen associated countries (SAC), that different methods in the agreements for calculating contributions entail a risk of erroneous implementation of those contribution agreements; notes; from the Court’s report; its invitation to the EUAA and Frontex to work with the Commission to clarify the legal basis for calculating SAC contributions to the budgets of those agencies, if necessary by re-negotiating agreements with SAC, so that their contributions correctly reflect the size of SAC’ economies compared to the size of the Union’s economy; calls in this context on the Commission to address this issue in the coming negotiations with the SAC on new agreements that will cover SAC’s participation in the work of the EUAA and Frontex, with a view to ensuring more clarity therein;
14. Notes with concern the Court’s observation regarding weaknesses related to various

aspects of budgetary management such as excessive levels of carry-over of appropriations, high rates of late payments and fee/revenue related issues in the case of 16 agencies; notes in particular; the Court's observation with regard to structural and recurrent high carry-overs in the case of five agencies (ACER, EFCA, ELA, eu-LISA and FRA); renews its call for respect for the budgetary principle of annuality; echoes the Court's recommendation that the agencies concerned should further improve their budget planning and their implementation cycles to avoid excessive delays in the implementation of work programmes or procurement plans; welcomes the actions launched and measures implemented in 2022 by several agencies (e.g. ACER, eu-LISA and FRA) aiming to improve their budget planning and implementation cycles;

15. Recalls, nevertheless, that in certain cases the level of high carryovers is also a result of factors that are outside of the Agencies' control such as the nature of their activities expanding on multi-annual periods, or the necessity to recur to external contractors over periods that extend beyond the financial year, due to understaffing;
16. Notes, from the Court's report, the observation that, in 2022, several agencies (e.g. ECDC and Europol) included in their payments to the grant beneficiaries a reimbursement of the value-added tax (VAT) associated with the claimed costs, thereby contravening Article 186(4) of the Financial Regulation, because, in the Court's view, the beneficiaries were public authorities in activities of a public authority and therefore they were not entitled to VAT reimbursement; notes the arguments of the agencies concerned as to why they differ from the Court's position on this issue; echoes the Court's recommendation to the agencies to manage grants by ensuring compliance with the applicable rules, in particular regarding reimbursement of VAT to beneficiaries that are public authorities; calls on the European Union Agencies Network (EUAN) to establish a common understanding on VAT reimbursement according to the financial regulation;
17. Recalls the importance of establishing and maintaining an active dialogue between the Commission and the agencies over the allocation of appropriate resources and the design of the respective establishment plans, especially with regard to the grade at which posts are allocated;

### *Performance*

18. Notes that all agencies use various systems of key performance indicators (KPIs), planned outputs or strategic targets set as part of their performance measurement; stresses that EUAN could help agencies to use a common system of KPIs; notes that for 15 agencies, the implementation rate of their Annual Working Programme (AWP) exceeded 95 %, while for 14 agencies that rate was below 95 % in 2022; reiterates its call on all the agencies to report to the discharge authority on the implementation rate of their AWP as a consolidated figure expressed in percentage; appreciates the KPI's fulfilled by the Agencies and the fact that the Agencies have drawn attention to measures that can improve the efficiency and effectiveness of their work; however calls on the Agencies to take note of the indicators that have not yet been achieved or are lagging behind; encourages the agencies to use the EUAN facilities to improve the achievement of these indicators;

19. Notes the achievements and successes of all agencies in 2022, the first year of the unprovoked and unjustified Russian war of aggression against Ukraine; commends, in this context, the swift actions taken by the agencies, in various areas such justice and home affairs (e.g. EUAA, Frontex, Europol, FRA), supervision of financial systems (e.g. ESMA), security and defence (e.g. EASA), and employment, social affairs and inclusion (e.g. Eurofound), despite the challenges posed not only by the illegal war in Ukraine, but also record-high inflation rates across the Union and the energy crisis;
20. Stresses the valuable role played by Union agencies in helping Union institutions design and implement Union policies, and in carrying out specific technical, scientific, operational and managerial tasks, as well as evidence-based research; reiterates in this regard the need to equip the agencies at a level commensurate to the assigned tasks, with a sufficient number of staff, employed in a stable manner and having sufficient material resources; reiterates therefore the need to ensure adequate human and financial resources to allow them to continue implementing their work programmes with a very high activity completion rate;
21. Highlights the important role of the EU Justice and Home Affairs (JHA) agencies, as they are indispensable for the implementation of Union policies, and the important support they ensure to the Union institutions and bodies and Member States in the sectors of fundamental rights, security and justice, by carrying out operational, analytical, managerial and monitoring tasks; reiterates therefore the need to ensure adequate financial and human resources to JHA agencies;
22. Appreciates the high quality work performed by the agencies working in the area of employment, social affairs and inclusion (CEDEFOP, Eurofound, EU-OSHA, ETF and ELA); recalls the particular mandates of these agencies and the specific composition of their management bodies based on the tripartite principle and thus including representatives of the national authorities and social partners; recognises that, through their members, the management bodies ensure the necessary alignment between the agencies' work and stakeholder needs and priorities; notes with satisfaction the introduction of hybrid meetings and the use of written procedures which contribute to reducing the cost of in-person meetings;
23. Stresses that the agencies are the most qualified in assessing the use of resources in order to implement their annual work programmes and perform their mandates effectively; stresses the need for agencies to co-operate with each other in order to allocate resources correctly; highlights that the agencies play a crucial role in supporting the right projects in line e.g. with the European Green Deal, the European Pillar of Social Rights or the Union's New Pact on Migration and Asylum;
24. Welcomes the cooperation and coordination of the work between agencies dealing in the same field, such as the European Supervisory Authorities (ESAs), the JHA agencies, the agencies in the area of employment, social affairs and inclusion, as well as others, but also cross-cutting cooperation between agencies from different policy areas;
25. Notes with concern, from the Court's report, the disclosures of two agencies (the EUAA and EUSPA) reporting on the impact that the unprovoked and unfair aggression against Ukraine had on their activities; notes, in this context, the increased demand for



assistance from Member States accepting refugees from Ukraine and the interruption in the use of Russian Soyuz launchers for Galileo satellites;

### *Efficiency and gains*

26. Calls on the agencies to continue developing synergies (in areas such as human resources, procurement, digitalisation, building management, IT services and cyber-security), as well as cooperation and exchange of good practices with other Union agencies with a view to improving efficiency, in particular given the impact of the war in Ukraine and inflationary strains; calls on all the agencies to put a system and criteria in place to monitor in objective and granular ways and report to the discharge authority on the evolution, from one year to the next, of the gains and/or savings registered by the agencies in terms of time, staff, energy used, etc.; invites all agencies to coordinate, including with the EUAN, in order to identify and use a common tool allowing for the reporting of such gains/savings in a comparable way;
27. Insists on the important role of the EUAN in the development of synergies, including by helping the agencies to optimise the use of their budgets through coordination, inter alia, of joint procurement procedures, partnerships, reassessment of priorities, cost reductions; acknowledges, in this context, the work done by the ten thematic EUAN sub-networks; further recalls that joint initiatives bring together diverse perspectives, reduce duplication of effort, enhance learning and strengthen relationships between the participants; encourages the EUAN to strengthen its role of coordination and to propose more common tools that can help the agencies;
28. Welcomes the Court's horizontal audit providing an analysis of the agencies' responses to the climate and energy crises and how they reported on their climate and energy performance; notes from the Court's report and from the agencies replies to Parliament's written questions that, at the end of 2022, 10 agencies (6 in 2021) were EMAS (Eco-Management and Audit Scheme)-certified and 22 agencies were not EMAS-certified (of which for 15 agencies the process for EMAS certification was ongoing); calls on all the agencies concerned to speed up the process for receiving the EMAS certification;
29. Notes with appreciation that all agencies have put measures in place to varying degrees in order to reduce their environmental impact and make a positive contribution to sustainable development; commends the agencies (e.g. ACER) which have formally adopted (and implemented) a greening action plan; reiterates its recommendation for all agencies to adopt multiannual action plans that include commitments regarding CO<sub>2</sub> reductions which can be achieved, inter alia, by using sustainable buildings and working spaces, optimising energy consumption, promoting low carbon travel modes, using hybrid working methods, prioritising the purchase of sustainable products and services; calls on all the agencies to consider environmental aspects when looking for new office space; reiterates the potential role of EUAN in this context to assist the agencies by establishing an ad hoc multiannual action plan;
30. Welcomes that 19 out of 33 decentralised Agencies have implemented corporate plans to improve energy efficiency and climate neutrality; regrets however from the Court's report that, 14 out of 33 decentralised Agencies have not yet implemented any corporate

plans to improve energy efficiency and climate neutrality of their operations; notes that, in 2022, no agency published a sustainability report, with Cedefop, EIT and Eurofound having plans to do so by 2024; echoes, in this context, the Court's recommendation and urges all agencies to improve their climate neutrality and energy efficiency through up-to-date corporate plans that foresee clearly defined, quantified baselines and targets for reducing carbon footprint and energy consumption, as well as to report on their climate, energy and environmental performance through the publication of sustainability reports or environmental statements;

31. Recalls the importance of increasing the level of digitalisation of the agencies in terms of internal operation and management, as well procedures, in order transition to paperless processes; notes that this positive development has an impact on cost-effectiveness; is pleased that, in 2022, further progress has been made with regard to digitalisation and optimisation of their workflows and procedures, in particular in the fields of HR and procurement procedures; encourages all agencies to adopt and implement the Advanced Qualified Signature and Qualified Electronic Signature software to obtain approvals and signatures from both internal and external counterparties in procurement and contractual documents; asks the EUAN to support all initiatives to speed up this process of digitalisation and to keep reporting to the discharge authority on the progress made in digitalisation matters;
32. Calls on the Commission to ensure better use of the Agencies' expertise in relevant policy areas regarding, for example, elaboration of reports and studies, conducting research and surveys, which can allow for more efficient utilisation of Union budget resources compared to alternative solutions; stresses, in this regard, the unused potential of the agencies working in the area of employment, social affairs and inclusion in providing for specific, relevant information and the same quality products as external consultants, when their mandates allow it;

### ***Staff policy***

33. Notes that, in 2022, the 33 decentralised agencies reported that they employ a total of 10 146 members of staff, comprising officials, temporary agents, contract agents and seconded national experts (SNEs) (compared to 9 631 in 2021), representing an increase of 5,34 % compared to 2021; notes from the Court's report that most of the increase in the number of staff members employed since 2021 is attributable to the continuing build-up of the agencies set up recently (e.g. ELA) and to the growth of agencies which were assigned new tasks (EFCA, the EUAA and Frontex); commends the agencies (EIGE and EUSPA) having achieved a 100 % execution rate of their establishment plan in 2022;
34. Notes that burnout cases (in total 16) were registered in 5 agencies and overtime was taken by several employees in 19 agencies in 2022 (13 in 2021); highlights that not all burnout cases are recorded officially; notes in particular that a high number of employees haven taken overtime in EFSA (81 % of staff) and Eurofound (97 % of staff);
35. Notes with concern that, in 2022, the staff turnover rate was more than 5 % in 15 out of 33 agencies, whereas four of them exceeded the 10 % rate; commends the agencies (e.g.

EBA) for the targeted measures they took to prevent high staff turnover rates; highlights the importance for all agencies to implement measures with a view to improving talent management and retention; counts on the EUAN to be a forum for its member agencies with regard to exchanging good practices and, where possible, joining forces in this matter;

36. Notes that the geographical balance of staff of Union decentralised agencies follows the population of the Member States as a percentage of the EU27 more closely than the geographical balance of staff of the Commission; regrets an under-representation for seven Member States, an over-representation for seventeen Member States and an approximate balance for three Member States; recalls that the Agencies need to take concrete measures for geographical balance to be improved; notes from the study on ‘The use of contract agents in decentralised agencies’ published on 15 May 2023 (hereinafter the ‘Study’) that the financial attractiveness of the CA posts in various regions can impact the geographical diversity of applicants;
37. Highlights that geographical balance is still a challenge for several agencies for which considerable percentages of their staff are nationals of the Member State where the agencies are located, e.g. BEREC (58 % Latvians), CEDEFOP (47 % Greeks), EFSA (49 % Italians), EU-OSHA (46 % Spanish); acknowledges that the agencies use merit-based selection procedures, whereby in presence of equal merits, the agencies would favour the under-represented nationalities; calls on the agencies to take the necessary measures to have a balanced and fair geographical representation;
38. Acknowledges that attracting talent and ensuring a geographically diverse workforce are linked to agencies’ individual specificities (e.g. location, infrastructure, schooling, policy area), as well as to external limiting factors (e.g. competition with the private sector, job uncertainty due to short term contracts, low correction coefficients); notes with appreciation from the EUAN’s follow-up report to the discharge for 2021, the actions taken by the EUAN to remedy the lack of attractiveness and improve the representativeness of the agencies’ staff in terms of age, gender and geographical origin;
39. Notes with concern the observations from the Court’s report on the weaknesses related to allowances to SNEs, traineeship grants and recruitment procedures, and notes that the Court made 8 observations of which 3 linked to irregular payments; calls on the agencies concerned to improve their ex-ante checks so that payments are made based on documentary evidence and the rules in force;
40. Notes a slightly improved gender distribution in 2022, compared to 2021 at the level of senior and middle management, with 66,59 % men and 33,41 % women (68 % and 32 %, respectively in 2021) and within the management board members, with 60,33 % men and 39,67 % women (62 % and 38 %, respectively in 2021); notes that the gender balance reported for staff overall deteriorated, with 54,26 % men and 46,74 % women (50,3 % and 49,7 %, respectively in 2021); calls on the agencies to work on improving further the gender balance in senior management; reiterates its calls on the Commission and Member States to observe gender balance when nominating and appointing members of the management or administrative boards; recalls the ambition of the agencies to align with the Commission to reach a gender balance of 50 % at all levels of its management by the end of 2024;

41. Notes that all agencies have put in place measures to improve staff's well-being at work and work-life balance; notes that the number and impact of such measures varies significantly from one agency to another and that no common framework of reference across agencies appears to exist; calls on the EUAN to coordinate efforts for the development of a common framework of reference in this regard; notes with satisfaction that a large majority of agencies have put measures for integration of persons with disabilities in place, where as such measures range from physical adaptations such as making buildings wheelchair-accessible and installing ramps at main access points, to adaptations in staff workstations, specific working arrangements for employees with disabilities, and provision of specific equipment based on individual needs; welcomes in addition other measures that include integrating inclusive practices into HR policies, such as encouraging applications from candidates with disabilities, ensuring that recruitment procedures are non-discriminatory in the case of disabilities, providing training for HR staff and Selection Boards on diversity and inclusion issues, and offering guidance on detecting and counteracting unconscious biases; calls on the agencies with larger budgets to reflect their investment in measures for the integration of persons with disabilities and for the improvement of staff's well-being at work and work-life balance, accordingly;
42. Notes that 17 agencies have already adopted the Charter on Diversity and Inclusion (D&I) that had been endorsed by the Working Group (WGDI) dedicated to issues in the area of D&I; invites the remaining agencies to adopt that Charter without delay; welcomes the active evolution of the Working Group (WGDI) dedicated to issues in the area of diversity and inclusion (D&I) created by the EUAN; notes with appreciation in this context the various activities and events organised by the EUAN in 2022, such as: - online talks on "Redefining Leadership – Women at the helm of the EU Agencies", on "Overcoming alpha leadership culture: how everyone can become a successful leader", and on the commemoration of the International Day of People with Disabilities, under the name "Finding our Strength in Vulnerability"; - the EUAN D&I Awards that will reward administrative and HR initiatives that foster awareness and implementation of D&I practices currently taking place within the agencies; calls on the EUAN to provide the discharge authority with the results of the survey on D&I amongst the agencies staff; invites the EUAN to keep reporting to the discharge authority on the progress made in D&I related matters;
43. Recalls the importance of developing a long term HR policy on work-life balance, lifelong guidance and the offer of specific training possibilities for career development, gender balance at all staff levels, teleworking, the right to disconnect, the enhancement of a geographical balance to have an appropriate representation from all Member States, and the recruitment and integration of people with disabilities as well as the promotion of their equal treatment and their opportunities;
44. Notes that all agencies have put in place for all their staff a policy and measures to prevent and fight against harassment, with some of the agencies having specific measures (e.g. training courses, awareness or coaching sessions) in place for senior and middle management; further notes that 8 agencies reported to have 23 ongoing or closed harassment cases in 2022; observes that in some agencies (e.g. ECDC, ENISA, EUAA), for staff related procedures (e.g. harassment cases), support from external law firms specialised in Union Civil service law (Union Staff Regulations) is sought, even when

the agencies have their own legal services department/unit; notes from the EUAN's follow-up report to the discharge for 2021 that in the majority of cases, agencies did not face any cases of harassment where they needed to seek support from external law firms or counsels;

45. Notes that the Supreme Court of Lithuania, in its decision of 23 February 2022, upheld the judgment of the Court of Justice of the European Union in Case C-948/19 which considered temporary agency workers to Union agencies as part of the scope of the application of Directive 2008/104/EC; calls on all the agencies to prioritise permanent staff over external consultants, in order to guarantee high quality working conditions and to prevent knowledge and experience from being lost;
46. Recalls that decentralised agencies have the possibility for up to 65 % of their total staff number to be made up of contract agents (CAs), in accordance with the Union's Staff Regulations, a provision which aims at flexibility; notes, in this context, from the exchange of views expressed during the public hearing (called 'Personnel and other resources at Union agencies, Bodies and Joint Undertakings', hereinafter the 'Public Hearing') held in Parliament on 27/06/2023, as well as from the Study, that the Commission's uniform procedures for defining the number of CAs leaves no flexibility to hire CAs based on workload assessment in line with the mandate of the agencies and limits their ability to adapt to emerging needs in an agile way; notes also from the Public Hearing that the costs associated with interim staff services, used to address short-term business needs and absences, significantly exceed the costs associated with CAs which is a challenge in light of the judgement of the Court of Justice of the European Union of 11 November 2021 (Case C-948/19), given that it obliges the agencies to follow the principle of equal pay for equal tasks, regardless of their contractual situation; reiterates its call on the agencies to rely as much as possible on permanent staff in order to guarantee quality working conditions, and to prevent knowledge and experience from being lost and on the Commission to ensure appropriate allocations of human resources;
47. Notes, from the Study, that in terms of workforce composition, the number of CAs has been increasing over the last decade across decentralised agencies, both in absolute terms and as a relative share of the total workforce: from 17 % in 2012 to 21 % in 2021, whereas the number of CA staff in category IV has seen the largest increase over time (with a share of up to 46 % across all function groups in 2019), potentially indicating that agencies may be employing CAs to perform core tasks within the agencies' mandate; understands that employing CAs as an integral part of the workforce helps agencies address the exhaustion of options for efficiency gains while accommodating the increased scope of responsibilities with fewer posts; points, however, to the fact that discrepancies in contract types for similar tasks have important implications for the overall work experience of CAs and their motivation and the higher rotation of CAs working within more specialised roles could pose challenges for the retention of organisational knowledge; notes in addition from the Study the differences between the CA and local salaries across Member States, whereas for some agencies (EEA, Eurofound, Europol) the CA salaries of all function groups were lower than the average salaries on the Member States (DK, IE, NL), while the salaries of CAs employed in other agencies (e.g. ENISA, EIGE) were higher than the local salaries (EL, LT); observes that the recruitment process for CAs varies from three to nine months or more

and the differences between the salaries for the variety of roles can impact the recruitment procedures and their success rates;

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

48. Notes that, with the exception of one agency, all agencies have a policy for prevention and management of conflicts of interest in place; welcomes the steps taken by most agencies to strengthen their internal procedures and controls covering potential ‘revolving door’ situations and ensure full compliance with the applicable rules foreseen in the Union’s Staff Regulations; notes from the EUAN’s follow-up report to the discharge for 2021, that agencies’ members of the management boards come, in most cases, from public institutions at national level, which places the potential conflict of interest to a relatively low level; notes from the same report that for the most part, management board members are responsible for governance and supervision (only in very few cases they take operational decisions) and when such members are going to work in regulated industries, certain restrictive measures addressed to them are taken, taking into account that there is no legal obligation for those members to e.g. apply for authorisation to take up a job; calls on the EUAN to provide the Parliament with an exhaustive list of such restrictive measures that are taken in practice by the agencies; observes lastly from the Study, that CAs do not seem to be at higher risk of contributing to the ‘revolving door’ issue;
49. Notes from the EUAN’s follow-up report to the discharge for 2021 that in some cases, agencies consider their degree of exposure to risk of conflicts of interest and lobbyist pressure to be low, due to their missions, tasks they perform and the environment and context in which they operate, which has an impact on their consideration to what extent they need an anticorruption strategy, while other agencies, due to their higher exposure to such risk, have introduced fully fledged anticorruption strategies, in some cases developed with OLAF; reiterates, in this context, the need to regularly update the rules on transparency, incompatibilities, conflicts of interest and ‘revolving door’ situations, and illegal lobbying, as well as anti-fraud strategies; notes from the agencies’ follow-up report to the discharge for 2021, that most agencies do not plan to develop an internal anticorruption strategy, while in the case of some agencies (e.g. EBA, EIOPA), their anti-fraud strategies include an anti-corruption strategy;
50. Welcomes the publication of the record of all the meetings of interest representatives, stakeholders and lobbyists with the agencies where such meetings are applicable; calls on the agencies (e.g. EASA) who haven’t set up a webpage for the publication of such meetings to do so without delay; notes that, due to the nature of their business, some agencies (e.g. BEREC, CEPOL, CdT, EU-OSHA) do not organise meetings with lobbyists;
51. Notes that all agencies request declarations of interest for their management board members and senior management and that they publish them on their website; notes further that most agencies publish on their website the curriculum vitae (CV) or a short description of the background of their management board members, management staff, external experts and in-house experts; highlights that in the case of some agencies (e.g. Cedefop, EFSA, ELA, ENISA), the CVs of some of the management board members and alternates are not published; calls on those agencies to publish all those CVs on

their websites without delay;

52. Highlights that most agencies reported that they did not have cases of conflicts of interest in 2022, while 9 agencies have reported such cases; notes that the cases investigated concerned former employment (ACER), failure to declare financial interests regarding e.g. honorarium received or a close family member interest (EMA), recruitment procedures (EMSA), involvement of management board members in staff related procedures (Eurojust) and employment after leaving the service (Europol); commends the agencies' overall closure rate (19 cases concluded out of 21 reported and investigated) of such cases, with response measures taken with a view to avoid adverse impact on those agencies' interests in 2022; reiterates the importance of having robust internal rules and frameworks in place aiming to prevent any phenomena of harassment, conflict of interest or revolving doors, thus ensuring utmost ethical standards and increasing public trust in the Union institutions;
53. Notes that all agencies have a whistle-blower policy in place; observes that 52 whistleblowing cases were reported and investigated, of which 47 cases concluded (including 37 external whistleblowing received by EMA) and 2 cases (Frontex) under investigation by OLAF in 2022; calls on all the agencies to ensure they have specific, safe and effective reporting channels in place in line with the relevant requirements of Directive (EU) 2019/1937 of the European Parliament and of the Council<sup>4</sup> on whistleblowing;

### ***Procurement***

54. Notes with great concern that the Court observed 48 weaknesses in public procurement in 2022 (compared to 34 in 2021 and 18 in 2020) and that the number of agencies concerned is increasing with 24 agencies concerned in 2022 (compared to 22 agencies in 2021 and 14 agencies in 2020); is concerned that such weaknesses remain the largest source of irregular payments, stemming from irregular procurement procedures reported either in 2022 or in previous years; echoes the Court's recommendation that, when implementing framework contracts, the agencies concerned should only use specific contracts to procure goods or services covered by the associated framework contract; further echoes the Court's recommendation that the agencies concerned should further improve their public procurement procedures, ensuring full compliance with the applicable rules, including with regard to the conditions for modifying existing contracts;
55. Welcomes the increased use of e-procurement tools by Union agencies; notes that the most common e-PRIOR modules used by agencies are e-Tendering, e-Submission and e-Invoicing; notes moreover that in 2022, 20 agencies adopted and implemented the Public Procurement Management Tool, 7 agencies were testing it and 23 agencies have implemented the qualified electronic signature tools; calls on all the agencies to implement those tools, work further toward the full digitalisation of their procurement processes and keep the discharge authority updated on the progress in this matter;
56. Recalls the importance for all procurement procedures, to ensure fair competition

---

<sup>4</sup> Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law (OJ L 305, 26.11.2019, p. 17).

between tenderers and to procure goods and services at the best price, respecting the principles of transparency, proportionality, equal treatment and non-discrimination; invites all agencies to implement all the e-procurement IT tools developed by the Commission; calls on all agencies to further improve their public procurement procedures as well as to lead by example and make use of the social clause in the existing EU Public Procurement Directive to ensure that economic operators involved in public contracts comply with all applicable obligations in the fields of environmental, social and labour law established by Union law, national law or collective agreement, or by applicable international environmental, social or labour law provisions;

### ***Internal control***

57. Notes with concern the Court's findings in the area of management and control systems (other than procurement and HR issues), where weaknesses were observed in 2022 regarding deficiencies in data quality and completeness, expenditure implemented without the proper delegation of power of an authorising officer, absence of adequate ex-post/ex-ante checks, and weaknesses in the management of allowances, grants and commitments; notes that from the total of 24 findings in these areas, 3 were linked to irregular payments; strongly insists on the requirement of effective management and control systems to avoid such deficiencies; reiterates its call for the strengthening of management and control systems in order to ensure the proper functioning of the agencies;
58. Notes that, at the end of 2022, all agencies reported that they had implemented the revised, COSO-based, internal control framework (ICF) and that they had performed the annual assessment of the ICF; reiterates its call on all agencies to provide as a minimum the results of the assessment at component level, encourages the agencies however to report on a more detailed level, such as per internal control principle;
59. Notes that, in 2022, according to the Court's report concerning follow-up of previous years' observations, 64 observations were closed and 57 observations were still being implemented or outstanding; calls on the agencies to diligently implement the observations and further improve their internal control frameworks; notes finally that 8 agencies reported to have 23 cases handled by OLAF in 2022, with 11 of those cases closed that year;

### ***Other***

60. Welcomes the further steps taken by the agencies in 2022 to strengthen their cybersecurity and protection of the digital records in their possession; commends the agencies (ECDC, ECHA, EIGE, ENISA) having adopted or updated their cybersecurity and information security policies, in light of the Union regulations on cybersecurity and information security in Union institutions and bodies; notes that some agencies (e.g. CEPOL) have not yet adopted such policies due to absence in their establishment plan of allocated posts that would be needed to implement those regulations; calls on the agencies concerned to find temporary solutions (such as sharing the relevant resources with other agencies) as soon as possible and identify a way to a permanent solution; asks the EUAN to facilitate a better exchange between agencies in this context; calls on the agencies concerned to keep the discharge authority on the progress made in this



matter;

61. Notes from the exchange of views expressed during the Public Hearing that (1) cyber threats are ever increasing and ENISA's budget should increase accordingly, even if it is not entrusted with new tasks, but simply undergo an increase in the scope thereof; (2) with the Commission's cyber solidarity and cyber resilience acts, ENISA would receive new tasks without additional resources; (3) it is very important to carry out and formalise together with agencies, through a clear and transparent method, an assessment of the resources needed when the agencies' mandates are reinforced or their scope increases; calls on the Commission to take into account these aspects and recalls that, when it comes to cybersecurity, investments need to be made by each agency in order to comply with the legal requirements;
  62. Welcomes the steps taken by the agencies to disclose and publish the results of their work through various channels, including their websites and social media; invites the agencies to continue their efforts to report relevant performance information to the Union citizens and the general public in clear and accessible language to ensure greater transparency and public accountability by better-utilising media and social media channels; expects the agencies to report to the discharge authority in this regard;
  63. Welcomes the Commission communication entitled 'Long-term competitiveness of the EU: looking beyond 2030' aiming to rationalise and simplify reporting requirements by 25 % for each of the green, digital and economic thematic areas, and calls on the Union agencies to streamline their internal procedures to reduce unnecessary administrative burdens;
- 
- ◦
64. Instructs its President to forward this resolution to the agencies subject to this discharge procedure, 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).

**ANNEX: ENTITIES OR PERSONS  
FROM WHOM THE RAPPORTEUR HAS RECEIVED INPUT**

Pursuant to Article 8 of Annex I to the Rules of Procedure, the rapporteur declares that he has received input from the following entities or persons in the preparation of the report, until the adoption thereof in committee:

<b>Entity and/or person</b>
ECHA Sharon McGuinness (Executive Director of ECHA)
EUAA Pauline Chaigne (Policy Officer EUAA)
eu-LISA Agnès Diallo (Executive Director of eu-LISA)

The list above is drawn up under the exclusive responsibility of the rapporteur.

5.2.2024

## **OPINION OF THE COMMITTEE ON EMPLOYMENT AND SOCIAL AFFAIRS**

for the Committee on Budgetary Control

on discharge in respect of the implementation of the budget of the Agencies for the financial year 2022: performance, financial management and control (2023/2182(DEC))

Rapporteur for opinion: Romana Tomc

### **SUGGESTIONS**

The Committee on Employment and Social Affairs calls on the Committee on Budgetary Control, as the committee responsible, to incorporate the following suggestions into its motion for a resolution:

- having regard to the European Court of Auditors' Annual report on the implementation of the EU budget for the 2022 financial year;
  - having regard to the European Court of Auditors' Annual report on EU agencies for the financial year 2022;
  - having regard to the Eurofound's Consolidated Annual Activity report 2022;
  - having regard to the Cedefop's Consolidated Annual Activity report 2022;
  - having regard to the ETF's Consolidated Annual Activity report 2022;
  - having regard to the EU-OSHA's Consolidated Annual Activity report 2022;
  - having regard to the ELA's Consolidated Annual Activity report 2022;
1. Stresses the valuable role played by Union agencies in helping Union institutions to design and implement policies, especially in carrying out specific technical, scientific, operational and managerial tasks; appreciates the high quality expertise and work performed by the European Centre for the Development of Vocational Training (Cedefop), the European Foundation for the improvement of living and working conditions (Eurofound), the European Agency for Safety and Health at Work (EU-OSHA), the European Training Foundation (ETF) and European Labour Authority (ELA), the agencies working in the area of employment, social affairs and inclusion; reiterates in this regard the need to equip the agencies at a level commensurate to the assigned tasks, with a sufficient number of staff, employed in a stable manner and having sufficient material resources in order to ensure good working conditions, and to

prevent knowledge and experience from being lost; reiterates therefore the need of ensuring adequate human and financial resources allowing them to continue implementing their work programmes with a very high activity completion rate; stresses the importance and added value of each agency in their field of expertise and their autonomy; reiterates that the proper functioning of the agencies also requires a high-quality social dialogue, including the close involvement of local staff committees;

2. Welcomes the fact that in its Annual report on Union agencies for the financial year 2022, the European Court of Auditors issued unqualified audit opinions on the reliability of all agencies' accounts; notes that the Court issued unqualified audit opinions on the legality and regularity of the revenue underlying all agencies' accounts; notes further that the Court issued unqualified audit opinions on the legality and regularity of the payments underlying the accounts of the agencies working in the area of employment, social affairs and inclusion;
3. Recalls that the yearly exchange of views in the EMPL committee regarding the annual work programmes and the multiannual strategies of the agencies is instrumental in ensuring that the programmes and strategies are aligned to the actual political priorities, especially in the context of the implementation of the principles enshrined in the European Pillar of Social Rights and the achievements of the Porto targets;
4. Welcomes the fact that, following a formal decision by the Management Board of Eurofound, the Executive Directors of ETF, ELA, the European Union Agency for Fundamental Rights (FRA) and the European Institute for Gender Equality (EIGE) participated in person or were represented at the Management Board meeting for the first time, joining colleagues from EU-OSHA and Cedefop, who already joined the meetings in the past; notes that such participation is in line with the reinforced cooperation foreseen in the Commission's 2019 staff working document on the evaluation of the EU agencies working in the employment and social affairs policy field; appreciates and encourages the close collaboration among the agencies under the remit of the Committee on Employment and Social Affairs in order to ensure synergies, complementarity and sharing resources;
5. Recalls that the agencies are the most qualified at assessing the use of resources and play a crucial role in supporting the right sustainable projects in line with the European Green Deal; welcomes the fact that corporate plans to improve energy efficiency and climate neutrality of their operations were incorporated by nearly two in three EU agencies; welcomes the fact that the EU Agencies Network (EUAN) set up a working group to promote the introduction of sustainability reporting and the sharing of good practices in this area; calls on all agencies to further improve their public procurement procedures as well as to lead by example and make use of the social clause in the existing EU Public Procurement Directive to ensure that economic operators involved in public contracts comply with all applicable obligations in the fields of environmental, social and labour law established by Union law, national law or collective agreement, or by applicable international environmental, social or labour law provisions;
6. Highlights that transparency and citizens' awareness of the existence of the agencies are essential for their democratic accountability;

7. Notes that one observation regarding legality and regularity of transactions, and one regarding budgetary management were made to Cedefop; notes that two observations regarding legality and regularity of transactions, three observations on management and control systems, and two observations on budgetary management were made to ELA, notes that two observations regarding legality and regularity of transactions were made to ETF, notes that one observation related to budgetary management was made to EU-OSHA, notes that two observations regarding management and control systems were made to Eurofound; urges the EU agencies to undertake the necessary measures to address the observations and to improve their internal procedures to ensure compliance with applicable rules;
8. Welcomes the corrective actions undertaken by the agencies to address the Court's observations related to the implementation of the budget for the financial year 2021 and calls on the agencies to complete the identified actions that remain open;
9. Welcomes the deepened cooperation between the agencies within the framework of the European Union Agencies Network (EUAN) which is an important inter-agency cooperation platform to enhance agencies' visibility, identify and promote possible efficiency gains, add value and ensure efficient communication between the agencies and relevant stakeholders with a focus on sharing services, knowledge and expertise; appreciates and encourages the close collaboration among the agencies under the remit of the Committee on Employment and Social Affairs in order to ensure synergies, complementarity and sharing resources;
10. Calls on the Commission to ensure access to relevant funding to promote social dialogue; notes that EU agencies have a crucial role in enhancing social dialogue with the EU institutions;
11. Welcomes the Commission communication entitled 'Long-term competitiveness of the EU: looking beyond 2030' aiming to rationalise and simplify reporting requirements by 25 % for each of the green, digital and economic thematic areas, and calls on the EU agencies to streamline their internal procedures to reduce unnecessary administrative burdens;
12. Recalls that gender balance must be ensured within the Agencies in accordance with the basic regulations establishing them; regrets the fact that gender equality is absent in the multiannual strategy 2021-2027 for the EU Agencies Network (EUAN); reiterates its call on the EUAN to integrate gender equality in their strategies, on the Agencies to collect and present data on gender balance for all categories of management staff and to align their ambition with the aim of the Commission to reach a gender balance of 50 % at all levels of its management by the end of 2024 and to pursue gender mainstreaming in all fields.

**ANNEX: ENTITIES OR PERSONS  
FROM WHOM THE RAPPOREUR HAS RECEIVED INPUT**

The rapporteur declares under her exclusive responsibility that she did not receive input from any entity or person to be mentioned in this Annex pursuant to Article 8 of Annex I to the Rules of Procedure.

## INFORMATION ON ADOPTION IN COMMITTEE ASKED FOR OPINION

<b>Date adopted</b>	11.1.2024
<b>Result of final vote</b>	+: 34 -: 2 0: 3
<b>Members present for the final vote</b>	João Albuquerque, Atidzhe Alieva-Veli, Dominique Bilde, Vilija Blinkevičiūtė, Milan Brglez, Jordi Cañas, David Casa, Leila Chaibi, Ilan De Basso, Jarosław Duda, Estrella Durá Ferrandis, Lucia Ďuriš Nicholsonová, Cindy Franssen, Helmut Geuking, Elisabetta Gualmini, Agnes Jongerius, Radan Kanev, Adam Kósa, Katrin Langensiepen, Elena Lizzi, Sara Matthieu, Jozef Mihál, Max Orville, Dennis Radtke, Antonio Maria Rinaldi, Mounir Satouri, Monica Semedo, Eugen Tomac, Romana Tomc, Nikolaj Villumsen, Maria Walsh
<b>Substitutes present for the final vote</b>	Catherine Amalric, Romeo Franz, Lina Gálvez Muñoz
<b>Substitutes under Rule 209(7) present for the final vote</b>	Chiara Gemma, José Gusmão, Maria Noichl, Carina Ohlsson, Vera Tax

## FINAL VOTE BY ROLL CALL IN COMMITTEE ASKED FOR OPINION

34	+
ECR	Chiara Gemma
NI	Ádám Kósa
PPE	David Casa, Jarosław Duda, Cindy Franssen, Helmut Geuking, Radan Kanev, Dennis Radtke, Eugen Tomac, Romana Tomc, Maria Walsh
Renew	Atidzhe Alieva-Veli, Catherine Amalric, Jordi Cañas, Lucia Ďuriš Nicholsonová, Jozef Mihál, Max Orville, Monica Semedo
S&D	João Albuquerque, Vilija Blinkevičiūtė, Milan Brglez, Ilan De Basso, Estrella Durá Ferrandis, Lina Gálvez Muñoz, Elisabetta Gualmini, Agnes Jongerius, Maria Noichl, Carina Ohlsson, Vera Tax
The Left	Leila Chaibi
Verts/ALE	Romeo Franz, Katrin Langensiepen, Sara Matthieu, Mounir Satouri

2	-
ID	Elena Lizzi, Antonio Maria Rinaldi

3	0
ID	Dominique Bilde
The Left	José Gusmão, Nikolaj Villumsen

Key to symbols:

+ : in favour

- : against

0 : abstention



24.1.2024

## **OPINION OF THE COMMITTEE ON CIVIL LIBERTIES, JUSTICE AND HOME AFFAIRS**

for the Committee on Budgetary Control

on discharge in respect of the implementation of the budget of the European Union Agencies for the financial year 2022: performance, financial management and control (2023/2182(DEC))

Rapporteur for opinion: Tomáš Zdechovský

### **SUGGESTIONS**

The Committee on Civil Liberties, Justice and Home Affairs calls on the Committee on Budgetary Control, as the committee responsible, to incorporate the following suggestions into its motion for a resolution:

1. Welcomes the fact that the Court of Auditors (the ‘Court’) declared that, overall, the audit of the annual accounts of the agencies for the year ended 31 December 2022 and the revenue and payments underlying them confirmed the positive results reported in previous years and that the Court confirmed the legality and regularity of the annual accounts of all justice and home affairs (JHA) agencies and the revenue underlying those accounts for the financial year 2022;
2. Welcomes the agencies prompt response and unequivocal support provided to Member States to deal with the consequences of the Russian invasion of Ukraine; Reiterates the important role of the JHA agencies, as they are indispensable for the implementation of EU policies, and the important support they ensure to the Union institutions and bodies and Member States in the sectors of fundamental rights, security and justice, by carrying out operational, analytical, managerial and monitoring tasks; reiterates therefore the need to ensure adequate financial and human resources to JHA agencies; notes that all agencies should effectively perform their mandates;
3. Welcomes that the accounts of the European Union Agency for Asylum (EUAA) include disclosures regarding the impact of the Russian war of aggression against Ukraine on their activities; calls on the other JHA agencies to conduct similar disclosures;
4. Notes that for the 2022 financial year, the Court issued unqualified (“clean”) audit opinions on the accounts of 39 agencies; notes that the Court found that the payments underlying the accounts were legal and regular for all agencies except for the European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA) and the European Union Agency of Law

Enforcement Training (CEPOL) for which qualified opinions were issued; notes that this was the case for eu-LISA due to six irregular payments in relation to purchase of hardware, custom development and testing, and software licences; acknowledges the response of eu-LISA that it has already undertaken the necessary revisions to its contract management practice; further notes that CEPOL had irregular payments in relation to accommodation, shuttle and parking services and travel services; recalls that the CEPOL has taken corrective action to address the issues identified;

5. Stresses that the Court issued ‘emphasis on the matter’ paragraphs for eleven agencies, including (i) for the European Union Agency for Criminal Justice Cooperation (Eurojust) due to the implementation of “SUMMA” a new pilot budgetary and accounting system rolled out by the Commission, (ii) for eu-LISA because of delays in the implementation of the Entry/Exit System and the related impact on eu-LISA operations; acknowledges the response of eu-LISA that it has already undertaken the necessary revisions to its contract management practice; and (iii) for the European Border and Coast Guard Agency (Frontex) regarding the accounting system which could not be validated because of missing information relating to an IT system, owned by the Commission, which supplies accounting data and another disclosure regarding the calculation of the contributions from Schengen associated countries;
6. Acknowledges the weaknesses in public procurement procedures which are increasing and remain the main source of irregular payments and that the Court reported shortcomings in previous years for 24 EU agencies, including in relation to contracts signed by CEPOL, EUAA, eu-LISA, Eurojust, and Frontex; calls on the agencies to further improve their public procurement procedures;
7. Emphasizes the weaknesses of 16 EU agencies in various aspects of budgetary management and management and control systems concerning deficiencies in data quality and completeness, expenditure implemented without the proper delegation of power of an authorising officer, absence of adequate ex-post/ex-ante checks, and weaknesses in management of grants and commitments;
8. Calls on the agencies involved to rely as much as possible on permanent staff and on the Commission to ensure appropriate human resources allocations for this purpose; further calls on the agencies to comply with their mandates and the repeated calls from the Parliament to end the huge dependency on interim contracts and temporary workers;
9. Is concerned that that the Court’s report on the implementation of the budget concerning the financial year 2022 does not contain any remarks about the European Data Protection Supervisor (EDPS); urges the Court to include the annual accounts of the EDPS in its yearly audit and issue a report, considering the importance of transparency for the proper functioning of all Union bodies;
10. Notes the Court’s observation that the agreements between the EU and the Schengen associated countries (SAC) serving as legal basis for calculating their contributions to EUAA’s and Frontex’ budget are unclear and allow divergent interpretations, resulting in lower contribution by SAC; recalls that this is an established practice for calculations of the SAC contributions; calls the Commission to examine these agreements;

11. Is concerned that agencies are particularly prone to the risk of ‘revolving door’ situations due to their governance model (AM 9 Bricmont); considers that the EU legal framework for managing ‘revolving door’ and conflict of interests risks should define a common legal basis defining a minimum level of requirements to prevent such situations, as well as the manner in which monitoring compliance of current and former staff and members of management boards should take place; welcomes that FRA and Europol have provisions covering the risk of ‘revolving door’; call Agencies to take over this practice; welcomes that most agencies publish the declarations of interest of their senior management and members of their respective management boards; recalls that such declarations should have a clear format allowing for the listing of any interests that may come in conflict with the nature of the position occupied; calls on the remaining agencies to follow this model and publish yearly declarations without further delay; calls on the Commission to propose changes to prevent any risk of ‘revolving door’ and conflict of interest;
12. Stresses that EU agencies shall proactively contribute to national and Union efforts while carrying out their tasks in full cooperation with Union institutions, bodies, offices and agencies, and Member States, avoiding any duplication of work, promoting synergy and complementarity; further calls on the agencies, where and when appropriate, to achieve financial savings by cooperating closely with other Union institutions, agencies and bodies, especially those that have their seat in the same Member State;
13. Reminds that cooperation among JHA agencies must be fully transparent and accountable; requests all JHA agencies to take measures to ensure full compliance with EU transparency rules as well as with financial regulations, fundamental rights and data protection and sound budgetary management standards; considers that the disclosure of meetings and interactions between JHA agencies and third parties when this can be ensured without prejudice to its operational activities, contributes to ensuring transparency by JHA agencies; urges JHA agencies to step up efforts in this direction; notes the recommendations issued by the European Ombudsman on access to documents; considers that the delays in dealing with access to documents requests are leading to a lack of democratic scrutiny and accountability; calls on all JHA agencies and the European Commission to address recommendations by the European Ombudsman in this regard as a matter of priority;
14. Calls on all JHA agencies to take into account sustainability in their overall business processes in order to improve the agencies’ environmental performance, and to report to the discharge authority on implemented measures and progress;
15. Regrets the lack of gender balance and diversity in the Management boards and within the staff of some JHA agencies; recalls that member states nominate members to management boards and Agencies have limited competence in this regard; calls on all JHA agencies to ensure a gender balanced distribution on all levels of staff; further calls on all JHA agencies to take into consideration geographical balance when conducting their recruitment procedures and report to the discharge authority on implemented measures and progress achieved; further calls on all JHA agencies to develop internal policies and practices to ensure inclusiveness and diversity, and prevent any type of discrimination; asks the Court to systematically inform about it in its future reports;

16. Urges all JHA agencies to implement a clear anti-harassment and anti-racism policy to prevent and firmly condemn any such behaviour within the organisation; recalls that whistle-blower protection within EU agencies is very important and should be in line with directive (EU)2019/1937; insists that a strong transparency and whistle-blower culture should be encouraged;

## INFORMATION ON ADOPTION IN COMMITTEE ASKED FOR OPINION

<b>Date adopted</b>	23.1.2024
<b>Result of final vote</b>	+ : 44 - : 2 0 : 8
<b>Members present for the final vote</b>	Magdalena Adamowicz, Abir Al-Sahlani, Katarina Barley, Pietro Bartolo, Theresa Bielowski, Patrick Breyer, Saskia Bricmont, Jorge Buxadé Villalba, Patricia Chagnon, Lena Düpont, Lucia Ďuriš Nicholsonová, Cornelia Ernst, Nicolaus Fest, Maria Grapini, Sylvie Guillaume, Andrzej Halicki, Evin Incir, Sophia in 't Veld, Patryk Jaki, Marina Kaljurand, Assita Kanko, Łukasz Kohut, Moritz Körner, Alice Kuhnke, Jeroen Lenaers, Juan Fernando López Aguilar, Lukas Mandl, Erik Marquardt, Javier Moreno Sánchez, Maite Pagazaurtundúa, Diana Riba i Giner, Isabel Santos, Birgit Sippel, Vincenzo Sofo, Tineke Strik, Jana Toom, Milan Uhrík, Tom Vandendriessche, Elissavet Vozemberg-Vrionidi, Elena Yoncheva, Javier Zarzalejos
<b>Substitutes present for the final vote</b>	José Gusmão, Beata Kempa, Leopoldo López Gil, Janina Ochojska, Anne-Sophie Pelletier, Bergur Løkke Rasmussen, Róza Thun und Hohenstein, Maria Walsh, Tomáš Zdechovský
<b>Substitutes under Rule 209(7) present for the final vote</b>	Andrus Ansip, Hildegard Bentele, Maria da Graça Carvalho, Marisa Matias

**ANNEX: ENTITIES OR PERSONS  
FROM WHOM THE RAPPORTEUR HAS RECEIVED INPUT**

The rapporteur declares under his exclusive responsibility that he did not receive input from any entity or person to be mentioned in this Annex pursuant to Article 8 of Annex I to the Rules of Procedure.

## FINAL VOTE BY ROLL CALL IN COMMITTEE ASKED FOR OPINION

44	+
PPE	Magdalena Adamowicz, Hildegard Bentele, Maria da Graça Carvalho, Lena Düpont, Andrzej Halicki, Jeroen Lenaers, Leopoldo López Gil, Janina Ochojska, Elissavet Vozemberg-Vrionidi, Maria Walsh, Javier Zarzalejos, Tomáš Zdechovský
Renew	Abir Al-Sahlani, Andrus Ansip, Lucia Ďuriš Nicholsonová, Sophia in 't Veld, Moritz Körner, Caroline Nagtegaal, Maite Pagazaurtundúa, Bergur Løkke Rasmussen, Róza Thun und Hohenstein, Jana Toom
S&D	Katarina Barley, Pietro Bartolo, Theresa Bielowski, Maria Grapini, Sylvie Guillaume, Evin Incir, Marina Kaljurand, Lukasz Kohut, Juan Fernando López Aguilar, Javier Moreno Sánchez, Isabel Santos, Birgit Sippel, Elena Yoncheva
The Left	Cornelia Ernst, José Gusmão, Marisa Matias, Anne-Sophie Pelletier
Verts/ALE	Saskia Bricmont, Alice Kuhnke, Erik Marquardt, Diana Riba i Giner, Tineke Strik

2	-
ID	Patricia Chagnon
NI	Milan Uhrík

8	0
ECR	Jorge Buxadé Villalba, Patryk Jaki, Assita Kanko, Beata Kempa, Vincenzo Sofo
ID	Nicolaus Fest, Tom Vandendriessche
Verts/ALE	Patrick Breyer

Key to symbols:

+ : in favour

- : against

0 : abstention

## INFORMATION ON ADOPTION IN COMMITTEE RESPONSIBLE

<b>Date adopted</b>	4.3.2024
<b>Result of final vote</b>	+: 20 -: 2 0: 1
<b>Members present for the final vote</b>	Dominique Bilde, Gilles Boyer, Caterina Chinnici, Ilana Cicurel, Carlos Coelho, Daniel Freund, Isabel García Muñoz, Monika Hohlmeier, Joachim Kuhs, Markus Pieper, Petri Sarvamaa, François Thiollet
<b>Substitutes present for the final vote</b>	Katalin Cseh, Bas Eickhout, Hannes Heide, Sabrina Pignedoli, Wolfram Pirchner
<b>Substitutes under Rule 209(7) present for the final vote</b>	Malin Björk, Marc Botenga, Michael Gahler, César Luena, Matjaž Nemeč, Barbara Thaler



## FINAL VOTE BY ROLL CALL IN COMMITTEE RESPONSIBLE

20	+
NI	Sabrina Pignedoli
PPE	Caterina Chinnici, Carlos Coelho, Michael Gahler, Monika Hohlmeier, Markus Pieper, Wolfram Pirchner, Petri Sarvamaa, Barbara Thaler
Renew	Gilles Boyer, Ilana Cicurel, Katalin Cseh
S&D	Isabel García Muñoz, Hannes Heide, César Luena, Matjaž Nemeč
The Left	Malin Björk
Verts/ALE	Bas Eickhout, Daniel Freund, François Thiollet

2	-
ID	Dominique Bilde, Joachim Kuhs

1	0
The Left	Marc Botenga

**Key to symbols:**

+ : in favour

- : against

0 : abstention