2007 discharge: EU general budget, Court of Auditors

2008/2279(DEC) - 23/04/2009 - Text adopted by Parliament, single reading

The European Parliament adopted by 568 votes to 16, with 41 abstentions, a decision on Granting discharge to the Secretary-General of the Court of Auditors in respect of the implementation of its budget for the financial year 2007. The decision to grant discharge is also an approval of the closure of the accounts of this EU agency.

Moreover, the Parliament adopted a resolution with observations which form an integral part of the decision to grant discharge. The resolution recalls that, in 2007, the European Court of Auditors (ECA) had commitment appropriations available amounting to a total of EUR 122 million (compared to EUR 114 million in 2006), with a utilisation rate of 90.21% (below the average of the other institutions).

The other main issues contained in the resolution can be summarised as follows:

External audit: Parliament recalls that the ECA's accounts were audited by an external firm, which noted that the Court's financial statements "give a true and fair view of the financial position of the European Court of Auditors as of December 31, 2007". Parliament also notes that the 2007 report of the ECA's Internal Auditor was largely positive, establishing that the K2 building project was effectively managed and that the building was handed over several months ahead of schedule.

Governance : noting that two new Members joined the ECA in the course of 2007 following the accession of Bulgaria and Romania, Parliament considers that the original organising principle of the European audit function - one national from each Member State - has now resulted in an organisation governed by a college of 27 Members and that this structure has reached its limits. This approach must be reformed. Parliament welcomes the fact that, in compliance with the ECA's Code of Conduct, ECA Members communicated a declaration of their financial interests and other assets. It reiterates its call that, as a matter of principle and in the interests of transparency, **Members of all institutions should be required to submit a declaration of financial interests**, which should be accessible on the Internet via a public register.

Internal reform of the Court: Parliament stresses that the stronger the ECA is, the stronger the discharge authority. It therefore calls on the Member States to initiate discussions on a reform of the ECA, and to include Parliament in these discussions. Parliament also requests the ECA to include in its following activity report a chapter giving a detailed account of the follow-up during the year to Parliament's earlier discharge decisions.

Lastly, Parliament regrets the fact that, despite amendments to the Financial Regulation, its rules on procurement are still excessively cumbersome for smaller institutions, such as the ECA. It therefore calls on the Commission to consult extensively with this institution in order to ensure that its concerns are fully taken into account in the final draft.