2008 discharge: European Training Foundation ETF

2009/2120(DEC) - 08/10/2009

PURPOSE: to present the report of the Court of Auditors on the 2008 accounts of the European Training Foundation (ETF).

CONTENT: in the Court's opinion, the Foundation's Annual Accounts present fairly, in all material respects, its financial position as of 31 December 2008 and the results of its operations and its cash flows for the year then ended. The transactions underlying the annual accounts of the Foundation for the financial year ended are, in all material respects, legal and regular.

The Court of Auditor's report includes a detailed section on the European Training Foundation's expenditure and an analysis of the expenditure, as well as the Foundation's replies.

- **The Court's analysis of the accounts**: in its report, the Court makes a number of observations, particularly with regard to the budgetary and financial management of the budget. It states that the audited recruitment procedures showed various shortcomings. In at least two cases, agents entitled to receive the expatriation allowance were denied this allowance on the basis of an incorrect interpretation of the rules in force. The Foundation should correct these cases and perform the necessary verifications in order to be fully assured that other agents are not in a similar situation.

- **The Foundation's replies**: the Foundation has undertaken a thorough review of its recruitment procedures in response to the findings of an internal audit carried out by the Internal Audit Service (IAS) in 2008 and has implemented a series of actions, including enhancing documentation and transparency in selection processes. It acknowledges the Court's opinion on expatriation allowance and has reviewed the individual cases concerned and made the appropriate adaptations.