2008 discharge: European Foundation for the Improvement of Living and Working Conditions EUROFOUND

2009/2111(DEC) - 01/02/2010

Based on the observations contained in the revenue and expenditure account and the balance sheet of the European Foundation for the Improvement of Living and Working Conditions for the financial year 2008, as well as on the Court of Auditor’s report and the Foundation’s replies to the Court’s observations, the Council recommends that the Parliament grant the Director of the Foundation discharge in respect of the implementation of the budget for the financial year 2008.

The Council welcomes the Court's opinion that, on the one hand, the Foundation's annual accounts present fairly, in all material aspects, the financial position as at 31 December 2008 and the results of operations and cash-flows for the year then ended, in accordance with the provisions of the Foundation's Financial Regulation, and that, on the other hand, the underlying transactions for the financial year ended on 31 December 2008 are, in all material respects, legal and regular.

However, the Council considers that observations made in the Court of Auditor’s report call for a certain number of observations to be taken into account when granting discharge, particularly on the following points:

- **operational programming**: the Council encourages the Foundation to further improve its operational programming, addressing the weaknesses;
- **budgetary transfers**: the Council takes note of the Foundation's commitment to correct its procedures related to budgetary transfers, which should be justified on the basis of an accurate estimation of the actual needs;
- **procurement procedures**: the Council insists also on the importance of thoroughly monitoring contracts as well as timely programming procurement procedures;
- **closure of accounts**: the Council, regretting the shortcomings identified by the Court with respect to the closure of the 2008 accounts, takes note that the problems arising from the hand-over between accounting officers have been corrected.