2008 discharge: European Training Foundation ETF

2009/2120(DEC) - 01/02/2010

Based on the observations contained in the revenue and expenditure account and the balance sheet of the European Training Foundation 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:

- **recruitment procedures**: the Council notes that the regularity of the recruitment procedures and their transparency have been difficult to assess due to insufficient information available on the justifications and the dates relating to the decisions taken and expects an efficient implementation of the corrective actions as announced by the Foundation to exclude these shortcomings from now on;
- **expatriation allowances**: the Council notes that, in at least two cases, the Foundation had incorrectly interpreted the rules on the expatriation allowances and calls on the Foundation to review its system in a way that prevents similar cases in the future.