2009 discharge: EU general budget, Court of Auditors

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The Committee on Budgetary Control adopted the report by Crescenzio RIVELLINI (EPP, IT) recommending the European Parliament to grant the Court of Auditors' Secretary-General discharge in respect of the implementation of its budget for the financial year 2009.

The committee cites that in 2009 the Court of Auditors had commitment appropriations available amounting to a total of **EUR 188 million** (2008: EUR 133 million), with a utilisation rate of 92.19%, below the average of the other institutions (97.69%).

The report recalls that, as regards the financial year 2009, the Court's accounts were audited by an external firm, *PricewaterhouseCoopers* and that the conclusions were favourable. Members note that the 2009 report of the Court's internal auditor was very positive.

Members welcome the audit strategy of the Court of Auditors for the period 2009 to 2012 and support its priority goals (maximising the overall impact from its audits and increasing efficiency by making best use of resources). They welcome, in particular, the Court’s intention to publish follow-up reports concerning special reports in order to give them greater weight. They note the considerably increased number of the reports produced by the Court of Auditors, in particular, the increase of the number of special reports (from 12 to 18) and specific annual reports (from 29 to 37) and point out that these latter reports contribute to the better control of the Union’s finances. However, Members are concerned about the reduced amount of detailed information provided in the Court’s annual reports on the agencies.

Members note that the Court of Auditors performed an in-depth assessment of supervisory and control systems in the Court of Justice, the European Ombudsman and the European Data Protection Supervisor, which included the examination of an additional sample of transactions of payments relating to human resources and to other administrative expenditure. They call on the Court to continue and broaden this practice, in particular, to consider performing **an in-depth assessment of supervisory and control systems in the Council**.

At the same time, Members consider that the cooperation between the Court of Auditors and Parliament could be enhanced by streamlining working methods and approaches and by improving further the synergies between the two institutions. They welcome the measures taken by the Court to reform and improve its role in line with Parliament’s requests, with a view to giving greater impact to its assessments and checks. In this regard, they await with interest the ‘follow up peer review’ that the Court of Auditors intends to launch during 2011 (three years after the positive peer review of 2008) and announce, in this respect, that Parliament intends to produce an own-initiative report on possible improvements that could be proposed to the Court of Auditors;

Members note that the Court of Auditors recruited 112 employees in 2009 and the overall number of vacant posts at the end of 2009 (49) was considerably reduced in comparison to the end of 2008 (68). They also welcome the steady improvement as regards the proportion of men and women on the staff of the Court of Auditors, in particular the diminishing of the disproportion at the level of assistants as well as head of units and directors.

They welcome the ongoing successful interinstitutional cooperation with the European Administrative School and the Court of Justice as regards training.

In relation to declarations of members' financial interests, they reconfirm their position that, in the interests of transparency, declarations of financial interests of members of all EU institutions should be accessible on the Internet via a public register, and call upon the Court of Auditors to take the necessary steps in this regard.

Lastly, they consider that a deeper reflection on the news that recently appeared in the media should be carried out in order to reassert, once more, the objectivity and impartiality of the audits of the Court of Auditors, as well as to dissipate any possible doubt cast on its professionalism and independence. They recall that during the presentation of the peer review report, the President of the Court of Auditors announced that a follow-up peer review would be conducted after three years. They invite the Court of Auditors to present the results of this review to Parliament's competent committee, in order to reassert, once more, the importance of those values.