# 2009 discharge: European Agency for Safety and Health at Work EU-OSHA

2010/2171(DEC) - 16/09/2010 - Court of Auditors: opinion, report

PURPOSE: presentation by the Court of Auditors of its report on the annual accounts of the European Agency for Safety and Health at Work for the financial year 2009, together with the Agency's replies.

CONTENT: in accordance with the tasks and objectives conferred on it by the Treaty on the Functioning of the European Union (TFEU), the Court of Auditors, in the context of the discharge procedure, addresses to the European Parliament and the Council a Statement of Assurance on the reliability of the annual accounts, as well as of the legality and regularity of the transactions underlying them of each EU institution, body or agency, on the basis of an external, independent audit.

This audit also covered the annual accounts of the European Agency for Safety and Health at Work (EU-OSHA).

In the Court's opinion, **the Agency's annual accounts presented "fairly, in all material respects", its financial position as of 31 December 2009** and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation.

The Court also stated that the **transactions underlying the annual accounts** of the Agency for the financial year ended 31 December 2009 were, "in all material respects, **legal and regular**".

The report again confirmed that the Agency's 2009 final budget amounted to EUR 15 million. The number of staff employed by the Agency at the end of the year was 68, as compared with 64 in the previous year.

The report also included comments on the Agency's budgetary and financial management, together with the Agency's replies. The main comments are as follows:

**The Court's comments**:

- carry-over and cancellation of appropriations: for operational activities, EUR 3.5 million, 47% of the commitments made, were carried forward to the budgetary year 2010. Approximately EUR 2 million of the appropriations carried forward correspond to activities not yet implemented at the year end. This is at odds with the budgetary principle of annuality. Appropriations carried over from 2008 amounting to EUR 700 000, or 18 % (compared to 10% in 2008), had to be cancelled. The increased cancellation rate again indicates the need for stricter application of the annuality principle by the Agency.

**The Agency's replies**:

- the management put in place, early in 2010, a monthly reporting mechanism to monitor the implementation of the activities foreseen in its annual work programme and the corresponding budgetary aspects. Particular attention will be paid to the commitments still open at year-end with a view to de-committing the amounts not needed to cover subsequent financial and legal obligations.

Lastly, the Court of Auditor's report contained a summary of the **Agency's activities in 2009** in the following areas:

- management of the European Risk Observatory (ERO): study on emerging risks from 31 countries; publications on the exposure of workers to certain risks; various seminars;

- working environment information: data collection and risk assessment; publication of reports; development of the Online Interactive Risk Assessment Tool (OiRA); publication of a report on preventing risks to young workers; development of a website;

- communication, campaigning and promotion; multilingual web-based and printed information products, tools and services on occupational safety and health;

- networking and coordination; further development of focal point network; institutional capacity building in candidate and potential candidate countries.