

2009 discharge: European Training Foundation ETF

2010/2175(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 Training Foundation (ETF), together with the Foundation'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 Training Foundation (ETF).

In the Court's opinion, **the Foundation'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 Foundation's 2009 final budget amounted to EUR 19.1 million, of which EUR 18.8 million funded by a Commission subsidy and EUR 300 000 funded by other bodies as assigned revenue. The number of staff employed by the Foundation at the end of the year was 123.

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

The Court's comments:

- the procedures for drawing up the budget were not sufficiently rigorous and led to a considerable number of budgetary transfers.

The Foundation's replies:

- tighter monitoring and control of budget transfers have been put in place to limit the number of transfers and prepares measures to further enhance budget planning and forecasting.

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

- assistance provided by the Foundation covers a large range of technical fields including: (i) initial vocational training; (ii) lifelong learning; (iii) continuing (adult) education; (iv) human resources development in companies; (v) employment policies; (vi) training of the unemployed; (vii) poverty alleviation; (viii) social inclusion; (ix) training to encourage local development;
- support measures to the Commission concerning programmes with third countries (IPA, ENPI, DCI);

- other various outputs: capacity building actions; support to the programme cycle; action learning research.