2009 discharge: European Foundation for the Improvement of Living and Working Conditions EUROFOUND

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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 2009, 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 2009.

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 2009 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 2009 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:

- **presentation of accounts**: the Council is concerned about the problems identified by the Court with respect to the assigned revenue presentation and management. Moreover, it regrets that significant delays and serious shortcomings were again found in the preparation and presentation of the Foundation's accounts. Therefore, it will pay careful attention to the outcomes of the measures taken in order to improve the implementation of the applicable procedures;
- **internal control**: the Council takes note that the Foundation has now implemented a register of exceptions, as recommended by its internal audit service, as well as by the Court;
- **recruitment and procurement procedures**: the Council is also concerned about the weaknesses found in the audited staff selection procedures, as well as in one procurement procedure. It therefore calls on the Foundation to remedy such irregularities and avoid them in the future by strengthening the relevant resources and processes.