2010 discharge: European Agency for the Management of Operational Cooperation at the External Borders (FRONTEX)

2011/2231(DEC) - 10/05/2012 - Text adopted by Parliament, single reading

The European Parliament adopted a decision concerning the discharge to be granted to the Executive Director of the European Agency for the Management of Operational Cooperation at the External Borders of the Member States of the European Union (FRONTEX) in respect of the implementation of the Agency' s budget for 2010. The decision to grant the discharge also closes the accounts for the Agency for that year.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts for the financial year 2010 are reliable and that the underlying transactions are legal and regular, Parliament adopted a resolution containing a number of recommendations that need to be taken into account when the discharge is granted, in addition to the general recommendations that appear in the resolution on performance, financial management and control of EU agencies:

- **Budget and Financial Management**: Parliament notes that the level of payments of the 2010 budget improved from 61 % in 2009 to 69 % in 2010. Moreover it notes from the Agency that the payment levels for the 2010 operational budget reached 79 % compared with 65 % in 2009.
- Parliament notes that the Agency only used 69% of payment appropriations in 2010 and that there have been significant carryovers since 2006. Whilst taking note of the justifications given by the Agency, namely the need to ensure continuity in the Agency's operational activities and to allocate funds for deployment in the first quarter of the following year, it reiterates that the practice of carryovers of appropriations should be strongly curtailed and should not hamper sound financial management practices. It requests that the Agency follow the principle of annuality in the future. It also wonders whether it would not be more responsible for the budgetary authorities to take greater care in the future when deciding on increases in the Agency's budget in the light of the time needed to carry out new activities.
- **Public procurement and grants**: Parliament notes that according to the Final Accounts, the Agency has two ongoing litigation cases related to tender procedures and that the applicants have claimed damages for a total amount of EUR 10 794 806. It urges the Agency to regularly inform the discharge authority of developments in these two cases.
- **Performance:** Parliament calls on the Agency to develop further coherence in the strategic and annual planning of its operations. It notes, in fact, that the objectives of the Annual Work Programme (AWP) for 2010 are not clearly linked with those for 2010 in the Multi-Annual Plan 2010-2013. It notes that discharge in respect of the implementation of the budget of the Agency should continue to be based on its performance throughout the year.

- **Internal audit**: Parliament acknowledges that in 2010 the Internal Audit Service (IAS) performed an audit on operational planning and that the IAS still needs to review the Agency's implementation of seven "very important" recommendations from the IAS's previous audit. They call on the Agency to implement the recommendations.