2011 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2012/2188(DEC) - 05/09/2012 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2011, together with the Agency' s reply.

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

This audit concerned, amongst others, the annual accounts of the European Agency for Safety and Health at Work.

In the Court's opinion, the **Agency's Annual Accounts fairly present, in all material respects, its financial position as of 31 December 2011** 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 considers that the **transactions underlying the annual accounts** of the Agency for the financial year ended 31 December 2011 are, in all material respects, **legal and regular**.

The report confirms that the Agency's 2011 budget amounted to EUR 16.4 million and that the number of staff employed by the Agency at the end of the year was 68.

The report also makes a series of observations on the budgetary and financial management of the Agency, accompanied by the latter's response. The main observations may be summarised as follows:

Court's comments:

- cancellation of appropriations: the cancellation rate for appropriations doubled, from 4 % in 2010 to 8 % (EUR 1.3 million) of the total budget for 2011, indicating difficulties in the implementation of the actions foreseen in the annual work programme and in complying with the budgetary principle of annuality;
- seat agreement: in contrast to the other two European Agencies based in Spain (OHIM in Alicante and CFCA in Vigo), a seat agreement had not been concluded.

Agency's replies:

- the Agency states that the higher cancellation rate for 2011 appropriations is partly due to some vacant posts and to the need not to engage in a major activity (OSHwiki) until international cooperation was secured (World Conference);
- as regards the seat, the Agency has striven for a seat agreement for many years. Negotiations with the Spanish Authorities are on-going and are expected to be finalised in 2012.

Lastly, the Court of Auditors' report contains a summary of the **Agency's activities in 2011**. This is focused on the following:

- European Risk Observatory: dissemination of results of the European Survey of Enterprises on New and Emerging Risks (ESENER): additional national events to launch and disseminate the report and summary. Completed Phase 2 of foresight on ‘safety and health impact of technological innovations in green jobs by 2020’. Various publications on working environment, factsheets, etc;
- communication, campaigns and promotion, multilingual web-based and printed information campaigns on health and safety at work;
- networking and coordination: further development of focal point network, the Governance of the Agency and liaison with European and International organisations, development of focal points network.