2012 discharge: European Agency for the Management of Operational Cooperation at the External Borders (Frontex)

2013/2230(DEC) - 03/04/2014 - 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 the financial year 2012. The vote on the discharge decision approved the closure of the accounts (in accordance with Annex VI, Article 5(1) of the Rules of Procedure of the European Parliament.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Agency for the financial year 2012 are reliable but that it could not obtain sufficient appropriate audit evidence on the legality and regularity of the underlying transactions, Parliament adopted by 472 votes to 70, with 22 abstentions, a resolution containing a series of recommendations that form an integral part of the discharge decision and as well as the general recommendations that appear in the draft resolution on performance, financial management and control of EU agencies.

These recommendations are summarised as follows:

- **Legality and regularity of transactions underlying the accounts**: Parliament regretted that the Court of Auditors could not obtain sufficient appropriate audit evidence on the legality and regularity of the audited grant transactions related to the Agency’s activities in 2012, which amount to EUR 56 million, representing 63% of the operating expenditure. It remarked that the Agency stated measures had been taken to justify certain expenditure and they called on the Agency to come up with a mutually acceptable solution, which took into account the Court of Auditors’ audit standards.
- **Commitments and carryovers**: it noted that budget monitoring efforts during the financial year 2012 resulted in a budget implementation rate of 98.86% and that the payment appropriations execution rate was 75.23%. It noted that the level of carry-overs is excessive, as it was in 2011, and is at odds with the budgetary principle of annuality.
- **Recruitment procedures**: Parliament noted that the Court of Auditors had identified shortcomings in the Agency’s recruitment procedures which affect transparency and equal treatment of candidates, and it awaited clarification.
- **Performance**: Parliament requested that the Agency communicate the results and impact its work has on European citizens in an accessible way, mainly through its website.

It acknowledged that the Agency has put in place several measures to manage and prevent situations of conflicts of interests and developed a detailed disciplinary procedure. It called on the Agency to indicate whether or not it has established a specific policy for the prevention and management of conflicts of interests based on the Commission's guidelines.