2013 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2014/2100(DEC) - 01/07/2014 - 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 2013, 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.

Statement of assurance: pursuant to the provisions of Article 287 of the Treaty on the Functioning of the European Union (TFEU), the Court has audited:

- the annual accounts of the Agency, which comprise the financial statements and the reports on the implementation of the budget for the financial year ended 31 December 2013;
- the legality and regularity of the transactions underlying those accounts.

Opinion on the reliability of the accounts: in the Court's opinion, the Agency's annual accounts present fairly, in all material respects, its financial position as at 31 December 2013 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation and the accounting rules adopted by the Commission's accounting officer.

Opinion on the legality and regularity of the transactions underlying the accounts: in the Court's opinion, the transactions underlying the annual accounts for the year ended 31 December 2013 are legal and regular in all material respects.

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:

The Court's observations:

- **budgetary management**: the level of committed appropriations carried over to 2014 was high (30% for administrative expenditure and 46% for operational expenditure mainly resulted from the multiannual nature of major projects launched in 2013, such as the European Survey of Enterprises on New and Emerging Risks (ESENER II).

The Agency's replies:

- **budgetary management**: the Agency confirmed the reasons for high carry forward reported by the Court.

Lastly, the Court of Auditors' report contains a summary of the **Agency's activities in 2013**. This is focused on the following:

Budget: EUR 17.5 million of which the Union subsidy is 86.3%.

Activities:

- **prevention and research**: to provide a basis for priority setting for OSH research and actions; more focused research and prevention efforts via the review and analysis of research on risk factors and health outcomes; to support priority setting for OSH research and actions;
- **work environment information**: to develop useful, practical and high-quality information products to support the Healthy Workplaces Campaigns; to support prevention measures via ensuring the continued relevance of existing information products;
- **communication, campaign and promotion**: to raise awareness through the organisation of events and exhibitions.