2013 discharge: EU general budget, Court of Auditors

2014/2081(DEC) - 31/03/2015 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Ryszard CZARNECKI (ECR, PL) and called on the European Parliament to give discharge to the Secretary General of the Court of Auditors in respect of the implementation of the budget of the Court for the financial year 2013.

Recalling that the Court of Auditors' annual accounts were audited by an independent external auditor - PricewaterhouseCoopers SARL – Members took note of the auditor's opinion that "the financial statements give a true and fair view of the financial position of the Court".

Budgetary and financial management: Members observed that the Court of Auditors' final appropriations amounted to a total of EUR 142 761 000 and that the overall rate of implementation for the budget was 92 %. They regretted the decrease of the utilisation rate in 2013 when compared to 96 % in 2012, whilst taking note of the Court's explanation for the lower rate. Members noted the Court of Auditors' new strategy for 2013-2017 to maximise its role as the external auditor of the Union.

Court of Auditors actions: Members made a series of observations on the daily management of the Court and asked for:

- regular reporting to Parliament on the development and implementation of the Court of Auditors' **internal reform programme** which is included in its strategy for 2013-2017;
- a certain degree of **flexibility in the Court of Auditors' work programme** to ensure that it swiftly adapted to unexpected major events that might require specific auditing or attention and that it was able to disregard items on the programme that were no longer relevant;
- ensuring that auditors assigned to performing specific audits possessed the necessary **technical knowledge** and methodological skills;
- improvement of **time plans**, in particular in the case of the Court of Auditors' Special Reports, without compromising the quality of these reports;
- more consistent **methodology** applied to all areas of management;
- pursuing the objective of lowering the average production time to 18 months for **Special Reports** (rather than the 20 months it took);
- taking better account of **geographical criteria** in appointing staff to management posts;
- a review of the **equality plan** established by the Court in 2012, which had not delivered as expected;
- an overview of staff holding **management positions** sorted by nationality, gender and position in the annual activity report;
- clarification of the Court's **buildings policy**;

- analysis of the substantial pricing variation of **translation cost** per language and a unified methodology for the presentation of translation costs which all the institutions could use in order to make it simpler to analyse and compare costs;

- inclusion in its annual activity reports, in compliance with the existing rules on confidentiality and data protection, the **results and consequences of closed OLAF cases**, where the institution or any of the individuals working for it were the subject of the investigation;

- improvement in the **clarity of the Court's communication** and ensuring that the editorial quality of all of the Court of Auditors' texts be submitted in a centralised process.

Members appreciated the cooperation between the Court of Auditors and Parliament's Committee on Budgetary Control and welcomed regular feedback on the basis of Parliament's demands. However, they noted that the latest changes to Parliament's Rules of Procedure, geared towards increasing the involvement of the parliamentary committees in different areas as regards Special Reports, had not lived up to expectations.