2014 discharge: European Agency for Safety and Health at Work (EU-OSHA)

2015/2169(DEC) - 08/09/2015 - 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 2014, 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 (EU-OSHA).

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 2014;
- 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 2014 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: the Court considers that the transactions underlying the annual accounts for the year ended 31 December 2014 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 Court notes that the level of committed appropriations carried over to 2015 for administrative expenditure was high at 34 %, mainly owing to the purchase of goods and services, as planned, at the end of the year in connection with the Agency's fitting out of its new premises, with the renewal of annual IT contracts and the cost of audit services;
- **remunerations of officials**: in 2005 new EU Staff Regulations entered into force, including provisions that future remunerations of officials recruited before 1 May 2004 should not be less than under the previous EU Staff Regulations. The Court's audit revealed that this was not complied with and, in the case of 1 of the 26 officials employed at that time, this led to an underpayment of EUR 5 300 for the period 2005 to 2014.

The Agency's replies:

- **budgetary management** : the Agency confirms that reasons given by the Court for the high level of carry-overs.
- **remunerations of officials**: the Agency indicates that the problem raised by the Court has now been resolved.

Lastly, the Court of Auditors' report contains a **summary of the Agency's activities** in 2014. This is focused on the following:

Budget: EUR 17.3 million of which the Union subsidy amounts to 84.1%.

Activities:

- **anticipating change**: foresight of new and emerging OSH risks associated with new technologies in green jobs and prospective study in this area;
- **facts and figures**: European survey of enterprises on new & emerging risks (ESENER), OSH overview of risks to older workers, workers in micro and small enterprises and work-related diseases (e.g. work-related cancer);
- **tools for OSH management**, such as online interactive risk assessment (OiRA) tool or tools for implementing OSH solutions;
- **raising awareness**: inter alia, organisation of the 2014-2015 campaign 'Healthy Workplaces Manage Stress' and of Healthy Workplace Campaign 2016-2017;
- **networking knowledge**, particularly with the establishment of OSHwiki to provide guidance on strategic issues on OSH;
- **networking and corporate communication**: strategic networking and preparatory measures for third countries (the Western Balkans and Turkey).