2017 discharge: European Foundation for the Improvement of Living and Working Conditions (Eurofound)

2018/2179(DEC) - 18/09/2018

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Foundation for the Improvement of Living and Working Conditions for the financial year 2017, together with the Foundation's reply.

CONTENT: the Court of Auditors carried out the audit on the annual accounts of the European Foundation for the Improvement of Living and Working Conditions (EUROFOUND).

In brief, the Foundation's task is to contribute to the planning and establishment of better living and working conditions in the Union by increasing and disseminating knowledge which is relevant to this subject.

Statement of assurance and reliability of the accounts

The Court considered that:

- the Foundation's annual accounts present fairly, in all material respects, its financial position as at 31 December 2017 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;

- the transactions underlying the annual accounts for the year ended 31 December 2017 are legal and regular in all material respects.

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

The Court's observations

Financial management

Agencies should introduce a single solution for the electronic exchange and storage of information with third parties participating in public procurement procedures (e-procurement). As the same requirement exists for all EU Institutions, the Commission is developing a comprehensive IT solution covering all phases of public procurement procedures. The Commission launched tools for electronic invoicing (e-invoicing), for the electronic publication of documents related to contract notices (e-tendering) and for the electronic submission of tenders (e-submission). By the end of 2017, the Foundation had introduced e-invoicing and e-tendering for certain procedures, but not e-submission.

The Foundation's reply

Financial management

The Foundation noted that problems have been experienced with the IT software. The e-procurement software is currently only available for open tenders (but not for negotiated tenders), of which Eurofound has very few per year. Therefore, Eurofound will continue to monitor the developments and is prepared to make the investment in e-procurement once satisfied with the software's stability and functionality.

Lastly, the Court of Auditors' report contains a summary of the Foundation's key figures in 2017:

Budget

EUR 20 million (in payment appropriations).

Staff

100 including officials, temporary and contract staff and seconded national experts.