2002 discharge: EC general budget, Court of Auditors

2003/2214(DEC) - 21/04/2004 - Text adopted by Parliament, single reading

In adopting the report by Gabriele STAUNER (EPP-ED, D), the European Parliament has voted to grant the Court of Auditors discharge in respect of the implementation of the budget for the 2002 financial year. In an accompanying resolution, Parliament invites its Committee on Budgets to place part of the 2005 administrative appropriations for the Court of Auditors in reserve if there is no satisfactory response to the concerns raised in this resolution over non-official car use and the system of salary weightings. Parliament also highlights some salient issues which can be summarised as follows: 1) On the Statement of assurance: Parliament realises that the Court of Auditors' statement of assurance is essentially based on sample checks and is therefore not a tool for the targeted detection of fraud and irregularities, but, rather, is intended to allow an overall appraisal to be made of the financial management of the Institutions audited. It points out that such an overall appraisal is reliable only if a sufficiently large sample of payments is audited. The Parliament encourages the Court in its review of annual DAS evaluation and to work in close collaboration with the other institutions to provide some form of performance indicators that can measure progress from year to year. The Court is reminded that Parliament requires information on every Community Institution because, otherwise, it cannot perform its discharge duties. Parliament welcomes the announcement by the Court of Auditors that in its annual reports, in future, it will make provision for a separate section for each Community Institution. 2) As regards lessons to be learned from the Eurostat case and combating fraud: Parliament notes that the Court of Auditors has repeatedly found fault in the past with individual Eurostat operations. It points out that to date, however, Eurostat as a whole has never been the subject of an in-depth and comprehensive audit by the Court. It is concerned that that is also true of other Commission directorates-general and might be one cause of undesirable developments within the Commission. It asks the Court of Auditors to take advantage of its expansion to ensure that, in future, its Members carry out an in-depth audit of each and every Commission directorate-general. Parliament would very much welcome being notified by the Court, at the latest when its next annual report is presented, which Members have taken on special audit responsibility for which directorate-general. It regards such specific terms of reference as totally compatible with the collective nature of the Court, provided that the Court has the final say. Parliament is asks the Court of Auditors to review its internal decisions on cooperation with OLAF in the light of the provisions of the new Staff Regulations, in particular as regards the right of staff to approach OLAF with information directly and calls on the Court of Auditors to forward to Parliament a copy of the currently applicable provisions and the changes which have been made. The Court of Auditors is asked to comment as to whether, in connection with the awarding procedure at the Committee of Regions, referral to the competent judicial authorities is necessary, since this might constitute restraint on freedom toparticipate in tendering procedures, which is a criminal offence under Belgian law. - Staff management: regarding the dismissal of a Court of Auditors official, Parliament points out that, in April 2002, an official of the Court of Auditors publicly made the most serious allegations against Members and officials of his Institution. Parliament calls for the Community's staff regulations to be amended so as to make it possible for 'whistle blowers' to turn to a body outside their Institution so as to ensure that their anonymity remains intact. Parliament is pleased that the Court of Auditors adheres to the same 'whistleblower's doctrine' as the Commission and notes that such a doctrine is only truly effective if staff members are aware of it and it encourages the Court of Auditors to ensure that this information is freely available to its staff. - On the private use of official cars, the Court is asked to confirm that official cars the cost of which is borne by the Community budget can be used exclusively for official journeys. It notes that, supposedly, the Members of the Court of Auditors can use official cars for private purposes up to a limit of 40 000 km a year and that even holiday travel at taxpayers' expense is evidently not ruled out. Parliament calls on the Court, if necessary, to amend its rules by 1 July 2004 so as to require its Members to meet in full the cost of the private use of official cars (non-official business) and draws attention to the fact that it is required to take all appropriate steps to comply with that demand. - As

regards the issue of increases in remuneration of weightings: since 01/01/2003, the Members of the Court have again given themselves the possibility of benefiting from considerable increases in remuneration by having it transferred in part to other EU Member States, and taking advantage of "weightings" in the process, rather than receiving a transfer to accounts in their country of employment, Luxembourg. It is pointed out by the Parliament that a decision by the Court of Justice's Administrative Committee taken in 2002 has subsequently deleted a remark from the Court of Justice's 2003 preliminary draft budget which provided for weightings to be applied, 'by analogy' with the provisions of the Staff Regulations of Officials, to the Members of the Court of Justice too. Parliament notes that, in doing so, the budgetary authority made it perfectly clear that it expected an end to be put to the practice, which, since 01/01/2003, has not been authorised either by provisions in the relevant regulations on the remuneration of Members of the Institutions or by corresponding remarks in the budget.