Basic information

2011/2214(DEC) DEC - Discharge procedure	Procedure completed
2010 discharge: European Foundation for the Improvement of Living and Working Conditions (EUROFOUND) **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	MACOVEI Monica (PPE)	03/03/2011
	Shadow rapporteur HERCZOG Edit (S&D) GERBRANDY Gerben-Jan (ALDE) STAES Bart (Verts/ALE) CZARNECKI Ryszard (ECR) SØNDERGAARD Søren Bo (GUE/NGL) ANDREASEN Marta (EFD) EHRENHAUSER Martin (NI)	

Committee for opinion	Rapporteur for opinion	Appointed
EMPL Employment and Social Affairs	ŐRY Csaba (PPE)	15/09/2011

European Commission

Commission DG	Commissioner
Budget	ŠEMETA Algirdas

Key events

Date	Event	Reference	Summary
26/07/2011	Non-legislative basic document published	COM(2011)0473	Summary

12/10/2011	Committee referral announced in Parliament		
27/03/2012	Vote in committee		
04/04/2012	Committee report tabled for plenary	A7-0116/2012	Summary
10/05/2012	Decision by Parliament	T7-0183/2012	Summary
10/05/2012	Results of vote in Parliament		
10/05/2012	Debate in Parliament		
10/05/2012	End of procedure in Parliament		
17/10/2012	Final act published in Official Journal		

Technical information

Procedure reference	2011/2214(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/07226

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE473.991	06/02/2012	
Committee opinion	EMPL	PE478.473	15/02/2012	
Amendments tabled in committee		PE483.628	07/03/2012	
Committee report tabled for plenary, single reading		A7-0116/2012	04/04/2012	Summary
Text adopted by Parliament, single reading		T7-0183/2012	10/05/2012	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	06083/2012	08/02/2012	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2011)0473	26/07/2011	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N7-0025/2012 OJ C 366 15.12.2011, p. 0150	06/09/2011	Summary

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act	
Decision 2012/0592 OJ L 286 17.10.2012, p. 0258	Summary

2010 discharge: European Foundation for the Improvement of Living and Working Conditions (EUROFOUND)

2011/2214(DEC) - 26/07/2011 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2010, as part of the 2010 discharge procedure.

Analysis of the accounts of the **European Foundation for the Improvement of Living and Working Conditions (EUROFOUND)**.

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2010 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 129 (2) of the Financial Regulation applicable to the EU's General Budget, including the European Foundation for the Improvement of Living and Working Conditions (EUROFOUND).

In 2010, the tasks and budget of this agency were as follows:

- **description of the Agency's tasks**: the European Foundation for the Improvement of Living and Working Conditions, which is located in Dublin, was set up by Council Regulation (EEC) No 1365/75. Its aim 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;
- **the foundation's budget for the 2010 financial year**: the Foundation's 2010 budget amounted to EUR 20.8 million, compared with EUR 20.2 million the previous year. The number of staff employed by the Foundation at the end of the year was 101, as compared with 94 the previous year.

The complete version of the Foundation's final accounts may be found at the following address: http://www.eurofound.europa.eu/about/publicaccess/categories/finance/index.htm

2010 discharge: European Foundation for the Improvement of Living and Working Conditions (EUROFOUND)

2011/2214(DEC) - 10/05/2012 - Final act

PURPOSE: to grant discharge to the European Foundation for the Improvement of Living and Working Conditions (EUROFOUND) in respect of the implementation of the Foundation's budget for the financial year 2010.

NON-LEGISLATIVE ACT: Decision 2012/592/EU of the European Parliament on discharge in respect of the implementation of the budget of the European Foundation for the Improvement of Living and Working Conditions for the financial year 2010.

CONTENT: with the present decision, and in accordance with Article 319 of the Treaty on the Functioning of the European Union, the European Parliament grants discharge to the Director of EUROFOUND for the implementation of its budget for the financial year 2010.

This decision is in line with the European Parliament's resolution adopted on 10 May 2012 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 10/05/2012).

A parallel decision, 2012/593/EU, adopted on the same day, approves the closure of the Foundation's accounts for the 2010 financial year.

2010 discharge: European Foundation for the Improvement of Living and Working Conditions (EUROFOUND)

2011/2214(DEC) - 06/09/2011 - Court of Auditors: opinion, report

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 (EUROFOUND), together with the Foundation'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 Foundation for the Improvement of Living and Working Conditions (EUROFOUND).

In the Court's opinion, **the Foundation's Annual Accounts fairly present, in all material respects, its financial position as of 31 December 2010** and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation.

The Court also considers that **the transactions underlying the annual accounts** of the Foundation for the financial year ended 31 December 2010 are, in all material respects, **legal and regular.**

The report confirms that the Foundation's 2010 budget amounted to EUR 20.8 million, and that the number of staff employed by the Foundation at the end of the year was 101.

It should be noted that the report makes no observations on the budgetary and financial management of the Foundation.

The Court of Auditors' report contains a summary of the Foundation's activities in 2010. This is focused on the following:

- monitoring and surveys: e.g. European Company Survey: overview report published, secondary analysis on flexibility profiles of companies and on part-time work ;
- work on the following topics: (i) employment and competitiveness ; (ii) industrial relations and workplace development ; (iii) social cohesion and quality of life (studies, surveys etc.);
- communication and sharing ideas and experience : 85 511 print publications disseminated; 679 new web and print publications; 873 contacts and briefing meetings with European level policy makers; 1.8 million user sessions; media activities resulted in reaching 130 million European citizens; 252 enquiries from journalists.

2010 discharge: European Foundation for the Improvement of Living and Working Conditions (EUROFOUND)

2011/2214(DEC) - 08/02/2012

Having examined the revenue and expenditure accounts for the financial year 2010 and the balance sheet at 31 December 2010 of the European Foundation for the Improvement of Living and Working

Conditions, as well as the Court of Auditors' report on the annual accounts of the Foundation for the financial year 2010, accompanied by the Foundation's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Director of the Foundation in respect of the implementation of the budget for the financial year 2010.

This recommendation is not accompanied by any further observations.

2010 discharge: European Foundation for the Improvement of Living and Working Conditions (EUROFOUND)

2011/2214(DEC) - 04/04/2012 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Monica Luisa MACOVEI (EPP, RO) on discharge to be granted to the Director of the European Foundation for Living and Working Conditions (EUROFOUND) in respect of the implementation of the budget for the financial year 2010.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Foundation for the financial year 2010 are reliable and that the underlying transactions are legal and regular, Members approve the closure of the Foundation's accounts. However, they make a number of recommendations that need to be taken into account when the discharge is granted, in addition to the general recommendations that appear in the draft resolution on performance, financial management and control of EU agencies:

- **Budget and Financial management**: Members note from its AAR that the Foundation had **an execution rate of 98 % in terms of committed appropriations**. They also note that the utilisation of appropriations carried over from 2009 to 2010 amounted to 96,1 % in payment terms compared to 94,2 % in 2009;
- **Performance**: Members underline that the main activity of the Foundation is to contribute to the establishment of better living and working conditions by increasing and disseminating knowledge relevant to this subject through networks and surveys. They observe that 68 % of the Foundation's staff is allocated to these operative activities while the rest of staff is allocated to administrative tasks. They consider it therefore of high importance for the discharge authority to assess the efficiency and the effectiveness of the surveys' management process in the Foundation. However, there are a few weaknesses in the Foundation's activities. They therefore call on the Foundation to put in place written procedures describing its core activities;
- **Internal audit**: Members note that the Internal Audit Service (IAS) was not able to perform certain checks due to a limited availability of key Foundation staff during the audit engagement and incomplete documentation of the surveys management. They therefore call on the Foundation to take immediate steps in this regard and to inform the discharge authority of the measures taken.

2010 discharge: European Foundation for the Improvement of Living and Working Conditions (EUROFOUND)

2011/2214(DEC) - 10/05/2012 - Text adopted by Parliament, single reading

The European Parliament adopted a decision to grant discharge to the Director of the European Foundation for Living and Working Conditions (EUROFOUND) in respect of the implementation of the budget for the financial year 2010. This decision also approves the closure of the Agency's accounts.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Foundation for the financial year 2010 are reliable and that the underlying transactions are legal and regular, Parliament adopted a resolution containing a series of recommendations that need to be taken into account when the discharge is granted, in addition to the general recommendations that appear in the draft resolution on performance, financial management and control of EU agencies.

These recommendations may be summarised as follows:

- **Budget and Financial management**: Parliament notes from its AAR that the Foundation had **an execution rate of 98 % in terms of committed appropriations**. It also notes that the utilisation of appropriations carried over from 2009 to 2010 amounted to 96.1 % in payment terms compared to 94.2 % in 2009;
- **Performance**: Members underline that the main activity of the Foundation is to contribute to the establishment of better living and working conditions by increasing and disseminating knowledge relevant to this subject through networks and surveys. They observe that 68 % of the Foundation's staff is allocated to these operative activities while the rest of staff is allocated to administrative tasks. They consider it therefore of high importance for the discharge authority to assess the efficiency and the effectiveness of the surveys' management process in the Foundation. However, there are a few weaknesses in the Foundation's activities. They therefore call on the Foundation to put in place written procedures describing its core activities;
- **Foundation's Advisory Committees**: Parliament notes that the Foundation's Advisory Committees, responsible for the Governing Board giving input to the preparation and evaluation phases of surveys, do not have Terms of Reference nor Rules of Procedure for the organisation of their meetings. It considers that these deficiencies may lead to a misunderstanding of the roles and responsibilities of the Advisory Committees with **detrimental effects on the preparation of the surveys**. They call therefore on the Foundation to address this situation and inform the discharge authority on the measures taken in this respect;

- **Internal audit**: Members note that the Internal Audit Service (IAS) was not able to perform certain checks due to a limited availability of key Foundation staff during the audit engagement and incomplete documentation of the surveys management. They therefore call on the Foundation to take immediate steps in this regard and to inform the discharge authority of the measures taken.