Basic information

2022/2085(DEC) DEC - Discharge procedure	Procedure completed
2021 discharge: General budget of the EU - Court of Auditors **Subject** 8.70.03.11 2021 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	PEKSA Mikuláš (Greens/EFA)	14/07/2022
	Shadow rapporteur HOHLMEIER Monika (EPP) MANDA Claudiu (S&D) CHASTEL Olivier (Renew) CZARNECKI Ryszard (ECR) KUHS Joachim (ID) FLANAGAN Luke Ming (The Left)	

Committee for opinion	Rapporteur for opinion	Appointed
AFET Foreign Affairs	The committee decided not to give an opinion.	
DEVE Development	The committee decided not to give an opinion.	
INTA International Trade	The committee decided not to give an opinion.	
BUDG Budgets	The committee decided not to give an opinion.	
ECON Economic and Monetary Affairs	The committee decided not to give an opinion.	
EMPL Employment and Social Affairs	The committee decided not to give an opinion.	

ENVI	Environment, Public Health and Food Safety	The committee decided not to give an opinion.	
ITRE	Industry, Research and Energy	The committee decided not to give an opinion.	
IMCO	Internal Market and Consumer Protection	The committee decided not to give an opinion.	
TRAN	Transport and Tourism	The committee decided not to give an opinion.	
REGI	Regional Development	The committee decided not to give an opinion.	
AGRI	Agriculture and Rural Development	The committee decided not to give an opinion.	
PECH	Fisheries	The committee decided not to give an opinion.	
CULT	Culture and Education	The committee decided not to give an opinion.	
JURI	Legal Affairs	The committee decided not to give an opinion.	
LIBE	Civil Liberties, Justice and Home Affairs	The committee decided not to give an opinion.	
AFCO	Constitutional Affairs	The committee decided not to give an opinion.	
FEMM	Women's Rights and Gender Equality	The committee decided not to give an opinion.	

European Commission

Commission DG	Commissioner
Budget	HAHN Johannes

Key events

Date	Event	Reference	Summary
23/06/2022	Non-legislative basic document published	COM(2022)0323	
13/09/2022	Committee referral announced in Parliament		
28/02/2023	Vote in committee		
30/03/2023	Committee report tabled for plenary	A9-0081/2023	Summary
09/05/2023	Debate in Parliament		
10/05/2023	Decision by Parliament	T9-0141/2023	Summary
10/05/2023	Results of vote in Parliament		
29/09/2023	Final act published in Official Journal		

Technical information

Procedure reference	2022/2085(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/9/09728

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE738.385	16/12/2022	
Amendments tabled in committee		PE742.341	02/02/2023	
Committee report tabled for plenary, single reading		A9-0081/2023	30/03/2023	Summary
Text adopted by Parliament, single reading		T9-0141/2023	10/05/2023	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	06247/2023	16/02/2023	

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2022)0323	23/06/2022	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N9-0066/2022 OJ C 391 12.10.2022, p. 0006	12/10/2022	
CofA	Court of Auditors: opinion, report	N9-0003/2023 OJ C 429 11.11.2022, p. 0008	11/11/2022	

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act
Budget 2023/1829 OJ L 242 29.09.2023, p. 0110

2021 discharge: General budget of the EU - Court of Auditors

2022/2085(DEC) - 10/05/2023 - Text adopted by Parliament, single reading

The European Parliament decided by 621 votes to 7, with 3 abstentions, to **grant discharge** to the Secretary-General of the Court of Auditors in respect of the implementation of the Court of Auditor's budget for the financial year 2021.

In its resolution, adopted by 626 votes to 8 with 4 abstentions, Parliament made the following observations:

Budgetary and financial management

The final budget of the Court for 2021 was **EUR 153 721 727**, which is a slight increase of 0.97 % compared to the budget of EUR 152 237 000 in 2020, mainly due to salary adaptations. Members noted a **high budget implementation** of 96.65 %, compared to 95.70 % in 2020, and that payments represented 94.45 % of total commitments, compared to 94.12 % in 2020. The appropriations carried over to 2021 amounted to EUR 8 242 668 which represented 5.55 % of total commitments, compared to EUR 8 565 175 and 5.88 % in 2020.

In 2021, the COVID-19 pandemic had an impact on the Court's activity, and as a result, the use of appropriations for certain budget lines was reduced, while for others the health crisis required additional expenditure.

Internal management, performance and internal control

Members recalled the Court's strategy for the 2021-2025 period and underlined that the Court has stepped up its efforts to in making the best use of modern technology and new techniques in audit in order to deliver more and better information for the accountability process. In 2021, a total of 1 156 days of audit fieldwork were carried out on the ground, compared to 1 817 in 2020 and 6 109 in 2019.

Parliament appreciated the Court's approach with regard to basing its strategy on its analysis of trends, its assessment of risks and the priorities of the institutional stakeholders and auditees. It believes that the **dialogue between the Court and Parliament** to identify topics of interest and priorities should be streamlined and coordinated.

The Court is encouraged to enhance its contribution to counter fraud in respect of the Union budget and to engage in the continuous development of its audit approach and methodology in the light of the changes linked to the next multiannual financial framework, the Recovery and Resilience Facility and Next Generation EU.

Human resources, equality and staff well-being

At the end of 2021, the Court had 853 permanent and temporary posts (as in previous years) out of which 527 were in audit chambers, including 104 posts in members' offices, and that it further employed 92 contractual agents and 25 seconded national experts, compared to 83 and 15 respectively in 2020.

On 31 December 2021, the occupation rate at the Court was 97.3 % (23 of the 853 permanent and temporary posts at the Court were vacant and open for recruitment) in comparison to 97.2% at the end of 2020. Members appreciate the continued efforts to maintain intensive recruitment, which, in 2021, resulted in 80 new employees being recruited.

Gender balance across staff is well pursued and achieved, with 50.76 % of officials and 60.82 % of temporary agents being women. Members deplored the **lack of gender balance in the College of Members** of the Court. The Court should analyse its overall composition in order to inform the Council and the Member States concerned, so that gender balance is taken into account in the nomination decision.

The resolution noted that geographical balance still has not been reached within the staff of the Court, which reflects the Court difficulties in attracting people to work (and live) in Luxembourg due to, among other things, the high cost of living. The Court's well-being programme 'Back at the office', embracing mental, physical and social support, tailored to the peculiarities of a hybrid work-life, with the aim of preventing burnout and enhancing resilience is welcomed.

Parliament renewed its request, made every year since the 2017 discharge, to extend the attendance register to include working days, missions, periods of leave and justified absences in order to draw up an accurate record of the work carried out by members.

Ethical framework and transparency

Members believe that the Court's role and importance as the EU's independent external auditor and guardian of its finances requires the discharge authority to apply a very strict set of evaluation criteria and the Court to commit itself to the highest possible standards. Whilst the amended Code of Conduct for Members and former Members of the Court explicitly sets out the requirement to submit an annual declaration of interests, the Court should strengthen the current system to ensure that its Members adhere to the highest standards of ethical conduct and the relevant ethical values and principles.

In 2021, the Court began the process of updating its ethical framework for staff, which should be followed by an update of the whistleblowing rules. The resolution called for an end to the use of external companies that continue to operate in Russia.

Parliament also commented on the digital transition, cyber security and data protection, buildings and security, environment and sustainability, inter-institutional cooperation and communication.

The resolution highlighted in particular:

- the Court's efforts to adapt to changing working conditions, drive the digital transformation of audit and upgrade technology and practices across the organisation to continue to provide an effective public audit service in the Union. The total IT budget for 2021 was EUR 9 141 000 compared to EUR 10 093 000 in 2020 and EUR 8 085 000 in 2019;

- the publication in 2021 of the Court's first sustainability report, following the identification of sustainability as a cross-cutting theme in the Court's 2021-2025 strategy;

- the signing of a new tripartite agreement between the Court, the Commission and the European Investment Bank (EIB) and the signing of a working arrangement with the European Public Prosecutor's Office, which establishes a structured framework for cooperation and enables the Court to transfer cases directly to the European Public Prosecutor's Office;

- the publication in 2021 of the Communication Plan on Diversity and Inclusion, which contains information on the Court's communication objectives, target audience, stakeholders, messages, channels and monitoring. The Court is invited to intensify its communication efforts to strengthen its connection with citizens by being more transparent in its activities, intensifying the use of digital technologies.

2021 discharge: General budget of the EU - Court of Auditors

2022/2085(DEC) - 30/03/2023 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Mikuláš PEKSA (Greens/EFA, CZ) on the discharge for implementation of the European Union general budget for the financial year 2021, section V – Court of Auditors.

The committee responsible recommended that the European Parliament **give discharge** to the Court of Auditors in respect of the implementation of the Court of Auditor's budget for the financial year 2021.

Budgetary and financial management

The final budget of the Court for 2021 was EUR 153 721 727, which is a slight increase of 0.97 % compared to the budget of EUR 152 237 000 in 2020, mainly due to salary adaptations. The report notes a high budget implementation of 96.65 %, compared to 95.70 % in 2020, and that payments represented 94.45 % of total commitments, compared to 94.12 % in 2020.

In 2021, the COVID-19 pandemic had an impact on the Court's activity, and as a result, the use of appropriations for certain budget lines was reduced, while for others the health crisis required additional expenditure.

Internal management, performance and internal control

Members recalls the Court's strategy for the 2021-2025 period and underlines that the Court has stepped up its efforts to in making the best use of modern technology and new techniques in audit in order to deliver more and better information for the accountability process. They believe that the dialogue between the Court and Parliament to identify topics of interest and priorities should be streamlined and coordinated.

The report encourages the Court to enhance its contribution to counter fraud in respect of the Union budget.

Human resources, equality and staff well-being

At the end of 2021, the Court had 853 permanent and temporary posts (as in previous years) out of which 527 were in audit chambers, including 104 posts in members' offices, and that it further employed 92 contractual agents and 25 seconded national experts, compared to 83 and 15 respectively in 2020.

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Gender balance across staff is well pursued and achieved, with 50.76 % of officials and 60.82 % of temporary agents being women.

The report notes that geographical balance still has not been reached within the staff of the Court, which reflects the Court difficulties in attracting people to work (and live) in Luxembourg due to, among other things, the high cost of living. The Court's well-being programme 'Back at the office', embracing mental, physical and social support, tailored to the peculiarities of a hybrid work-life, with the aim of preventing burnout and enhancing resilience is welcomed.

Ethical framework and transparency

The report welcomes the ongoing reform process by which the Court is following the recommendations included in previous discharge resolutions, focused on some aspects of financial management, transparency and ethical conduct. In 2021, the Court started the process of updating its ethical framework for staff which should be followed by updating the rules on whistleblowing. The report calls for an end to the use of external companies that continue to operate in Russia.

Digitalisation

The report observes that the total IT budget for 2021 was EUR 9 141 000 including transfers, compared to an IT budget of EUR 10 093 000 in 2020 and of EUR 8 085 000 in 2019. Members reiterate their call to the Court to increase its communication efforts in order to strengthen its link with citizens by endorsing greater transparency in its operations, by intensifying the use of digital technologies and by pursuing a communication strategy that allows the correct perception and understanding of the Court's role and of the way it fits in the Union's vision and improves the visibility of the Court in the various Member States.