It-Tlieta, 12 ta' April 2005

Annual activity report of the authorising officer and annual report of the internal auditor

8. Welcomes the fact that the Ombudsman has willingly provided the authorising officer's and the internal auditor's annual reports, including a statement of assurance;

9. Notes that the Ombudsman's office developed software for a case management system on the basis of a system used by a Belgian Ombudsman;

10. Observes that the implementation of the Financial Regulation has placed an enormous strain on the Ombudsman's administration; congratulates the Ombudsman on the swift transposition of its provisions and asks the Ombudsman to submit to the European Parliament a list of problems occurring with implementation of the Financial Regulation;

11. Asks the Ombudsman to report, in time for the 2004 discharge procedure, about the progress made in training financial actors with the help of vocational training courses;

12. Welcomes the clear structure of the internal auditor's annual report No 4/2002, which states: "The initial findings did not reveal any areas of significant risk to budgetary implementation to the EO [European Ombudsman] …" [1]; in addition, action plans have been set up, which will allow further strengthening of the control environment.

[1] Internal Auditor's report No 4/2002, p. 5.

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Discharge 2003: European Agency for Reconstruction

1.

European Parliament decision on the discharge to the Director of the European Agency for Reconstruction in respect of the implementation of its budget for the financial year 2003 (N6-0216/2004 — C6-0235/2004 — 2004/2051(DEC))

The European Parliament,

— having regard to the Court of Auditors' report on the annual accounts of the European Agency for Reconstruction for the financial year 2003, together with the Agency's replies [1],

— having regard to the Council's recommendation of 8 March 2005 (6864/2005 — C6-0076/2005),

— having regard to the EC Treaty, and in particular Article 276 thereof,

— having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities [2] and in particular Article 185 thereof, and to Council Regulation (EC) No 1646/2003 of 18 June 2003 amending Regulation (EC) No 2667/2000 on the European Agency for Reconstruction and in particular Article 8 thereof [3],

— having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities [4] and, in particular, Article 94 of Regulation (EC, Euratom) No 2343/2002,

— having regard to Rules 70 and 71 of and Annex V to its Rules of Procedure,

— having regard to the Report of the Committee on Budgetary Control and the opinion of the Committee on Foreign Affairs (A6–0074/2005),

[1] OJ C 41, 17.2.2005, p. 35.
[2] OJ L 248, 16.9.2002, p. 1.
[3] OJ L 245, 29.9.2003, p. 16.
[4] OJ L 357, 31.12.2002, p. 72.

It-Tlieta, 12 ta' April 2005

1. Gives discharge to the Director of the European Agency for Reconstruction, in respect of the implementation of its budget for the financial year 2003;

2. Records its comments in the accompanying resolution;

3. Instructs its President to forward this decision and the accompanying resolution to the Director of the European Agency for Reconstruction, the Council, the Commission and the Court of Auditors, and to have them published in the Official Journal of the European Union (L series).

2.

European Parliament resolution containing the comments accompanying the decision on the discharge to the Director of the European Agency for Reconstruction in respect of the implementation of its budget for the financial year 2003(N6-0216/2004 — C6-0235/2004 — 2004/2051(DEC))

The European Parliament,

— having regard to the Court of Auditors' report on the annual accounts of the European Agency for Reconstruction for the financial year 2003, together with the Agency's replies [1],

— having regard to the Council's recommendation of 8 March 2005 (6864/2005 — C6-0076/2005),

— having regard to the EC Treaty, and in particular Article 276 thereof,

— having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities [2] and in particular Article 185 thereof, and to Council Regulation (EC) No 1646/2003 of 18 June 2003 amending Regulation (EC) No 2667/2000 on the European Agency for Reconstruction and in particular Article 8 thereof [3],

— having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities [4] and, in particular, Article 94 of Regulation (EC, Euratom) No 2343/2002,

— having regard to Rules 70 and 71 of and Annex V to its Rules of Procedure,

— having regard to the Report of the Committee on Budgetary Control and the opinion of the Committee on Foreign Affairs (A6–0074/2005),

A. whereas the European Court of Auditors (ECA) stated, in its abovementioned report, that the Agency's accounts do not present a true and fair view of the Agency's actual economic and financial situation,

B. whereas the ECA expressed certain reserves with regard to the funds entrusted to external bodies (both national and international), that Court also stated however that the transactions underlying the Agency's annual accounts were legal and regular,

C. whereas the ECA had certain reserves as to the validity of some of the supporting documents,

D. whereas the ECA expressed certain reserves concerning the procurement procedure,

E. whereas on 21 April 2004 the European Parliament gave discharge [5] to the Director of the Agency in respect of the implementation of its budget for the 2002 financial year, on the basis of the report of the ECA, and in so doing Parliament in its resolution inter alia:

— invited the Agency to give rapidly a positive follow-up to the Court's and the Parliament's suggestion to introduce a reliable general accounting tool in all its centres abandoning the use of spreadsheets for its general accounts,

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(1) OJ C 41, 17.2.2005, p. 35.
(2) OJ L 248, 16.9.2002, p. 1.
(3) OJ L 245, 29.9.2003, p. 16.
(4) OJ L 357, 31.12.2002, p. 72.
(5) OJ L 330, 4.11.2004, p. 1.