DECISION OF THE EUROPEAN PARLIAMENT

of 22 April 2008

on discharge in respect of the implementation of the budget of the Education, Audiovisual and Culture Executive Agency for the financial year 2006

(2009/188/EC, Euratom)

THE EUROPEAN PARLIAMENT,

— having regard to the European Union general budget for the financial year 2006 ([1]),

— having regard to the final annual accounts of the European Communities for the financial year 2006 — Volume I (SEC(2007) 1056 — C6-0390/2007, SEC(2007) 1055 — C6-0362/2007) ([2]),

— having regard to the final annual accounts of the Education, Audiovisual and Culture Executive Agency for the financial year 2006 ([3]),

— having regard to the Commission's annual report to the discharge authority on the follow-up to 2005 discharge decisions (COM(2007) 538, COM(2007) 537), and to the Commission staff working document — Annex to the report from the Commission to the European Parliament on the follow-up to 2005 discharge procedure (SEC(2007) 1185, SEC(2007) 1186),

— having regard to the Commission communication entitled 'Policy Achievements in 2006' (COM(2007) 67),

— having regard to the Commission communication entitled 'Synthesis of the Commission's management achievements in 2006' (COM(2007) 274),

— having regard to the Commission's annual report to the discharge authority on internal audits carried out in 2006 (COM(2007) 280), and to the Commission staff working document accompanying the annual report to the discharge authority on internal audits carried out in 2006 (SEC(2007) 708),

— having regard to the Commission's report on Member States' replies to the Court of Auditors' 2005 annual report (COM(2007) 118),

— having regard to the Green Paper on the European Transparency Initiative, adopted by the Commission on 3 May 2006 (COM(2006) 194),

— having regard to Opinion No 2/2004 of the Court of Auditors on the 'single audit' model (and a proposal for a Community internal control framework) ([4]),

— having regard to the Commission communication on a roadmap to an integrated internal control framework (COM(2005) 252),

— having regard to the Commission's action plan towards an integrated internal control framework (COM(2006) 9), the report from the Commission to the Council, the European Parliament and the Court of Auditors on the progress of the Commission action plan towards an integrated internal control framework (COM(2007) 86), and the Commission staff working document accompanying that report (SEC(2007) 311),

([1]) OJ L 78, 15.3.2006.
([2]) OJ C 274, 15.11.2007, p. 1.
([3]) OJ C 261, 31.10.2007, p. 32.
([4]) OJ C 107, 30.4.2004, p. 1.

— having regard to Opinion No 6/2007 of the Court of Auditors on the annual summaries of Member States; 'national declarations' of Member States; and audit work on EU funds of national audit bodies ([1]),

— having regard to the Commission's action plan to strengthen the Commission's supervisory role under shared management of structural actions (COM(2008) 97),

— having regard to the report from the Commission to the Council, the European Parliament and the Court of Auditors on the Commission action plan towards an integrated internal control framework (COM(2008) 110), and the Commission staff working document accompanying that report (SEC(2008) 259),

— having regard to the Court of Auditors' report on the final annual accounts of the Education, Audiovisual and Culture Executive Agency for the financial year 2006, together with the Agency's replies ([2]),

— having regard to the statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors pursuant to Article 248 of the EC Treaty ([3]),

— having regard to the Council's recommendation of 12 February 2008 (5855/2008 — C6-0083/2008),

— having regard to Articles 274, 275 and 276 of the EC Treaty, and Articles 179a and 180b of the Euratom Treaty,

— 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 ([4]), and in particular Article 55 thereof,

— having regard to Council Regulation (EC) No 58/2003 of 19 December 2002 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes ([5]), and in particular Article 14(3) thereof,

— having regard to Commission Regulation (EC) No 1653/2004 of 21 September 2004 on a standard financial regulation for the executive agencies pursuant to Council Regulation (EC) No 58/2003 laying down the statute for executive agencies to be entrusted with certain tasks in the management of Community programmes ([6]), and in particular the first and second paragraphs of Article 66 thereof,

— having regard to Commission Decision 2005/56/EC of 14 January 2005 on the creation of the Education, Audiovisual and Culture Executive Agency for the management of Community action in the fields of education, audiovisual and culture in application of Council Regulation (EC) No 58/2003 ([7]),

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

— having regard to the report of the Committee on Budgetary Control and the opinions of the other committees concerned (A6-0109/2008),

A. whereas under Article 274 of the EC Treaty the Commission implements the budget on its own responsibility, having regard to the principles of sound financial management,

([1]) OJ C 216, 14.9.2007, p. 3.
([2]) OJ C 309, 19.12.2007, p. 13.
([3]) OJ C 274, 15.11.2007, p. 130.
([4]) OJ L 248, 16.9.2002, p. 1.
([5]) OJ L 11, 16.1.2003, p. 1.
([6]) OJ L 297, 22.9.2004, p. 6.
([7]) OJ L 24, 27.1.2005, p. 35.

1. Grants the Director of the Education, Audiovisual and Culture Executive Agency discharge in respect of the implementation of the Agency's budget for the financial year 2006;

2. Sets out its observations in the resolution that forms an integral part of the decision on discharge in respect of the implementation of the European Union general budget for the financial year 2006, section III — Commission;

3. Instructs its President to forward this Decision, together with the Decision on discharge in respect of the implementation of the European Union general budget for the financial year 2006, section III — Commission and the resolution that forms an integral part of that Decision, to the Director of the Education, Audiovisual and Culture Executive Agency, the Council, the Commission, the Court of Justice and the Court of Auditors, and to arrange for its publication in the *Official Journal of the European Union* (L series).

The President — Hans-Gert PÖTTERING

The Secretary-General — Harald RØMER