



TEXTS ADOPTED

P9_TA(2024)0231

Discharge 2022: EU general budget - Court of Auditors

1. European Parliament decision of 11 April 2024 on discharge in respect of the implementation of the general budget of the European Union for the financial year 2022, Section V - Court of Auditors (2023/2133(DEC))

The European Parliament,

- having regard to the general budget of the European Union for the financial year 2022¹,
- having regard to the consolidated annual accounts of the European Union for the financial year 2022 (COM(2023)0391 – C9-0252/2023)²,
- having regard to the Court of Auditors' annual report to the discharge authority on internal audits carried out in 2022,
- having regard to the Court of Auditors' annual report on the implementation of the budget concerning the financial year 2022, together with the institutions' replies³,
- having regard to the statement of assurance⁴ as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2022, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to Article 314(10) and Articles 317, 318 and 319 of the Treaty on the Functioning of the European Union,
- having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU)

¹ OJ L 45, 24.2.2022.

² OJ C, C/2023/2, 12.10.2023.

³ OJ C, C/2023/103, 4.10.2023.

⁴ OJ C, C/2023/112, 12.10.2023.

No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012¹, and in particular Articles 59, 118, 260, 261 and 262 thereof,

- having regard to Rule 100 of and Annex V to its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control (A9-0074/2024),
1. Grants the Secretary-General of the Court of Auditors discharge in respect of the implementation of the budget of the Court of Auditors for the financial year 2022;
 2. Sets out its observations in the resolution below;
 3. Instructs its President to forward this decision and the resolution forming an integral part of it to the Council, the Commission and the Court of Auditors, and to arrange for their publication in the *Official Journal of the European Union* (L series).

¹ OJ L 193, 30.7.2018, p. 1.

2. European Parliament resolution of 11 April 2024 with observations forming an integral part of the decision on discharge in respect of the implementation of the general budget of the European Union for the financial year 2022, Section V - Court of Auditors (2023/2133(DEC))

The European Parliament,

- having regard to its decision on discharge in respect of the implementation of the general budget of the European Union for the financial year 2022, Section V – Court of Auditors,
 - having regard to Rule 100 of and Annex V to its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control (A9-0074/2024),
- A. whereas in the context of the discharge procedure, the discharge authority wishes to stress the particular importance of further strengthening the democratic legitimacy of Union institutions by improving transparency and accountability, and implementing the concept of performance-based budgeting and good governance of human resources;
- B. whereas the Court of Auditors (the ‘Court’) is the Union’s external auditor, entrusted, through independent, professional and impactful audit work, to assess the economy, effectiveness, efficiency, legality and regularity of Union action in order to improve accountability, transparency and financial management, thereby enhancing citizens’ trust and respond effectively to current and future challenges facing the Union;
- C. whereas, without prejudice to the provisions of Article 287 and 319 of the Treaty on the Functioning of the European Union (TFEU), since the close of the financial year 1987 the Court has had its revenue and expenditure accounts audited by an independent external auditor every year and, since the report on the financial year 1992, the external auditor’s reports have been published in the *Official Journal of the European Union*;
- D. whereas management accountability towards the budgetary authorities is provided via the annual activity report of the Secretary-General of the Court, the purpose of which, in accordance with Article 74(9) of the Financial Regulation, is to provide information about the management of resources, including the systems, and about the efficiency and effectiveness of the Court’s internal control systems;

- E. whereas, by performing its tasks in a transparent and independent way, the Court contributes to democratic oversight, public debate and sound financial management of the Union;
 - F. whereas the Court has taken the position according to which, to assess Union governance, its accountability and transparency and the quality and reliability of the information and data reported on the implementation of Union policies, the best solution would be for the Court to be mandated to audit all Union institutions, bodies, offices and agencies set up by or under the Treaties and all the intergovernmental structures of key relevance to the functioning of the Union; whereas the Parliament strongly support the Court in that respect and would welcome any initiative that would entrust the Court with a broader mandate;
1. Notes that the budget of the Court falls under MFF heading 7, 'European public administration', which amounted to EUR 11,6 billion in 2022 (representing 5,9 % of the total Union budget); notes that, in 2022, the Court's budget of approximately EUR 0,2 billion represented 1,4 % of the total administrative expenditure;
 2. Notes that the Court in its Annual Report for the financial year 2022 examined a sample of 60 transactions under Administration, the same number as were examined in 2021; further notes that the Court writes that administrative expenditure comprises expenditure on human resources, including expenditure on pensions, which in 2022 accounted for about 70 % of the total administrative expenditure, and expenditure on buildings, equipment, energy, communications and information technology, and that its work over many years indicates that, overall, this spending is low risk;
 3. Calls on the Court to increase the number of transactions under Administration to be examined for all the institutions to be audited in order for Parliament to better fulfil its role as discharge authority for the other institutions; regrets that a plan to produce a special report on the administrative expenditure of the institutions other than the Commission has been revised in order to do an audit on the EU civil service, which will probably only look into a limited part of the administrative expenditure; reiterates the importance of having a more in-depth investigation into the administrative expenditure and repeats its call to include in its work comprehensive data on all institutions in order to provide a coherent basis for a consistent discharge procedure;
 4. Notes that the annual accounts of the Court are audited by an independent external auditor in order to ensure the same principles of transparency, accountability and independence of the auditor of the Court as the Court applies to its auditees; notes with satisfaction

that the external auditor did not report any specific issues following its audit of the Court;

Budgetary and financial management

5. Notes that the overall budget of the Court for 2022 amounted to EUR 162 141 175, equivalent to an increase of 5,5 % from EUR 153 721 727 in 2021; notes that the increase was primarily due to salary adjustments and 20 new temporary posts related to NextGenerationEU; notes that for 2022 90 % of appropriations were for its members and staff, while 10 % were for buildings, equipment and miscellaneous expenditure;
6. Further reiterates the importance of ensuring that the Court is provided with adequate staff in order to adequately fulfil its mandate as well as the new tasks relating to the entry into force of new financing instruments, such as the Recovery and Resilience Facility (the RFF);
7. Notes that, in the course of the 2022, the Court made 26 budget transfers pursuant to Article 29 of the Financial Regulation, representing a total of EUR 3,4 million or 2,1 % of the appropriations for that financial year, which mainly meant a decrease in expenditures for missions, publications, interpretations and the legal service, and an increase in expenditure for fitting-out of the premises including renovations of the roof, energy costs, contract agents and IT equipment; also notes that the budgetary implementation rate for 2022 was 98,5 %, a slight increase compared to the previous two years; welcomes that the average payment time in 2022 was reduced to 9,8 days compared to 10,7 days in 2021, most probably thanks to the increase in the share of electronic invoices, which was 24 % compared to 19 % in 2021;
8. Notes with satisfaction that the external auditor declared that the resources allocated had been used for their intended purpose and that the control procedures put in place by the authorising officers provided for the necessary guarantees to ensure that financial operations were in compliance with the applicable rules and regulations;
9. Notes that Russia's illegal and unjustified war of aggression against Ukraine in various ways created budgetary pressures for the Court, including through rising inflation and salary adjustments, strongly increasing electricity and heating costs;
10. Notes that the general mission budget of the Court declined from EUR 2 988 000 in 2021 to EUR 2 452 000 in 2022, equivalent to a reduction of 18 %, which was a result of continued travel restrictions at the beginning of 2022 and changes in working methods with a larger number of remote meeting; notes, furthermore, that the Court does not have a specific budget line for missions and travels of its

President; notes, finally, that the budget line for the missions for all Court members was EUR 290 000 in both 2021 and 2022;

11. Welcomes that, since 2022, the Court has had a detailed control methodology in place for dealing with mission costs with both *ex ante* and *ex post* controls;

Internal management, performance and internal control

12. Notes that 2022 was the second year of the implementation of the Court's 2021-2025 strategy and that, at the end of 2022, out of 29 strategic measures 18 had been fully implemented, or the framework for the measure had been established and further actions were ongoing, while 11 measures were ongoing or recurrent;
13. Notes that, during 2022, the Court presented 7 annual reports, 8 opinions, 28 special reports and 1 review, which is very similar to the number of reports, opinions, special reports and reviews presented in 2020 and 2021;
14. Notes that the Court establishes its work programme completely independently, including which special reports should be produced; continues to advise the Court that special reports, which focus on the Union's current situation and challenges with a clear budgetary focus and relevance, will attract most attention from key stakeholders in Parliament and elsewhere; welcomes, in that regard, the revision in 2022 of its programming process, introducing greater flexibility in addressing pressing challenges in order to better serve the interests of its stakeholders;
15. Appreciates that, as requested by Parliament, the Court has focused its audit work on current European challenges, exemplified by the very quick production of Opinion 3/2023 on the Ukraine Facility and the attention given to monitoring its implementation; is concerned that, for the audit work concerning the Recovery and Resilience Facility (RRF), the Court still does not have full access to the new reporting tool on RRF, FENIX, and that the information in that new tool is not updated in a timely manner: supports the Court's view that Article 257 of the Financial Regulation provides for full and immediate access rights for the Court; further calls on the Commission to grant access to the Court to other types of relevant information in order to fulfil its role;
16. Appreciates the timely and relevant special reports on the implementation of the RRF which allow the discharge authority to exercise its prerogatives and address recommendations to the Commission on improvements on the functioning of that instrument;
17. Welcomes that the Court has provided a summary of the number and type of internal audits carried out in the Court and a synthesis of the recommendations and the action taken on those recommendations in

line with Article 118(8) of the Financial Regulation; notes that the internal auditor's annual work programme implied recurrent tasks, selected tasks and other tasks completed during the year; notes that some actions earmarked for implementation in 2022 have been postponed for 2023 and asks the Court to report to Parliament on their implementation;

18. Encourages the Court to enhance its contribution to combat fraud in the Union budget, not only by identifying and reporting the weaknesses that make Union financed programmes prone to fraud, but also by taking into consideration the ongoing debate amongst components of the anti-fraud architecture and intensifying the audit work in cooperation with the bodies in charge of fraud detection, regularly assessing their activities and providing the discharge authority with feedback relevant for its analysis;
19. Welcomes that the Court's 2021-2025 strategy refers to the formulation of cost-effective recommendations to contribute to the de-bureaucratisation of the Union institutions; points out that the Court's recommendations on increasing the efficiency of procedures, using best practices, improving coordination, establishing standard processes, preventing gold plating, and simplifying and digitalising, in particular, serve that goal;
20. Encourages the Court to continue to recommend the development and maintenance of Union-wide databases and efforts to pursue effective data-mining capabilities to carry out data analysis at Union level and to identify Union-relevant risks; calls on the Court to work on identifying the necessary requirements for collection, processing and storing of data necessary for the easy and interoperable auditing of Member States' use of public funds;

Human resources, equality and staff well-being

21. Notes that the Court, at the end of 2022, had 921 members of staff, slightly up from 917 at the end of 2021 and 910 at the end of 2020; notes that the overall gender distribution at the end of 2022 was 434 men, equivalent to 47,1 % and 487 women, equivalent to 52,9 %; calls on the Court to continue its efforts to promote gender balance for the middle and senior management; notes, furthermore, that the overall distribution among categories of staff was 830 officials (90 %), consisting of 620 administrators (ADs) and 210 assistants and secretaries (AST/SCs), and 91 contract agents (10 %);
22. Notes that the number of persons on AD grades 13-16 was 79, out of which 49 were men and 30 were women, equivalent to 62 % men and 38 % women, which represents a small increase in the percentage of women in those categories from 37,5 % in 2021 and 34,5 % in 2020;
23. Deeply regrets the lack of gender balance within the Court's college: only 10 out of 25 members are women in its current composition,

taking into account that Members from Portugal and Bulgaria are not appointed yet; understands that the nomination procedure of its members is challenging for achieving gender balance because national nomination is the sole responsibility of Member States; calls, however, on the Court to analyse its overall composition in order to inform the Council and the Member States involved so that gender balance is taken into consideration in the nomination decision;

24. Regrets that over the years the Council repeatedly proceeds to nominate members of the Court despite those nominees being rejected by Parliament; underlines that Parliament should have a binding role in assessing the suitability of candidates for the Court;
25. Welcomes that all Union nationalities are represented among the members of staff at the Court, both in the AD category and in the AST/SC category; notes with regret, however, that some nationalities are underrepresented and welcomes that the Court has taken the step to advertise directly in some Member States (Denmark, Estonia and Latvia); welcomes the effective use of new ways of publication for selection procedures in order to attract diverse audiences from different Member States;
26. Notes that the Court adopted a decision on hybrid working which came into force on 1 January 2022; notes that the court has a teleworking scheme providing the possibility of working from home up to 10 days per month and up to 10 days consecutively; notes, furthermore, that the scheme allows staff to work up to 5 days per month and 30 working days per year outside their main place of residence; notes, finally, that a survey conducted in October 2022 among the members of staff showed that 95 % were in support of the teleworking arrangements and that 88 % felt that it had a positive impact on their work-life balance;
27. Welcomes the measures taken by the Court in 2022 in order to ensure the physical and mental well-being of staff;
28. Recognises the challenges related to attracting staff to work in Luxembourg and encourages the Court to work together with the other Luxembourg based institutions in the High Level Interinstitutional Group on enhancing the attractiveness of Luxembourg for members of staff and on the different identified possible actions, including the idea of a special housing allowance to combat the high rental costs especially felt by staff on lower grades and the possibility of offering reasonably priced temporary housing for short stays;
29. Notes with concern that the number of days of sick leave in 2022 was 11 622, equivalent to an increase of 54 % from 2021 where the number of days of sick leave was 7 524; notes at the same time that

in 2018 the Court had 10 255 days of sick leave and that the relatively low number in 2021 might have been related to the COVID-19 situation;

30. Notes with concern that, in 2022, the Court reported seven cases of burnout; notes further that all seven members of staff were reintegrated, returning gradually under a procedure of reinstatement on a medically-approved part-time basis; appreciates, in this regard, that in 2022 the Court started preparing guidelines for returning to work after long-term sick leave; notes that the Court states that the availability of resources is being taken into account when the annual work programme is being established and that directors and the management team at directorate level are assessing the workload in order to ensure that work is distributed evenly; encourages the Court, nevertheless, to keep focus on that problem and to take all the necessary measures to ensure the wellbeing of the staff in order to decrease the number of cases associated with burnout;
31. Welcomes that, following an extensive collaborative approach, a decision and policy on ensuring a respectful and harassment-free workplace was adopted in December 2022, with a clear focus on prevention, awareness raising and early detection, while setting out a range of measures to be used (confidential counselling, mediation and formal complaints) in case a perception of harassment arises;
32. Welcomes the Court's diversity and inclusion action plan for 2021-2025' and welcomes the steps taken during 2022 to raise awareness about the plan and the results achieved during 2022 in terms of the 10 priorities set out therein; notes that only one person with a declared disability was employed by the Court in 2022 and on a temporary contract;
33. Notes that the Court welcomed 54 trainees during 2022; notes with appreciation that all of them were paid by the Court or by national authorities;

Ethical framework and transparency

34. Underlines the role and importance of the Court as the Union's independent external auditor and guardian of its finances which requires the Court to adhere to the highest possible standards and act as a model organisation in order to inspire confidence and credibility; notes that according to Article 285 TFEU, the members of the Court are completely independent;
35. Welcomes the revised code of conduct from May 2022 for the Court's members and former members, following Parliament's recommendation, establishing inter alia the obligation for members to reside where the Court is located, limiting the possibilities for members to be involved in politics, regulating the contractual

relations between members and staff and setting down an obligation for the members to submit an annual declaration of interests; recalls that the members of the Court should always apply the highest ethical principles and values in order to demonstrate their full integrity, independence, objectivity, professional behaviour, dignity, commitment and loyalty;

36. Stresses that Parliament continues to be of the opinion that information about missions of the members of the Court should be published for the entire period that a member holds office and that members should have no formalised political links, including honorary functions in political parties or organisations; furthermore, requests once again the Court to change its rules concerning its internal ethics committee in order for it no longer to be an exclusive prerogative of the President of the Court to propose eligible candidates; also reiterates its request to be informed by the Court's ethics committee on the main findings of the internal audit report on ethics which internal audit has been ongoing since 2020 already;
37. Notes with satisfaction that all members of the Court have declared an address to the Luxembourgish authorities and thereby fulfil the requirement for members to reside at the place where the Court has its seat;
38. Notes the decision from 2022 concerning members' travel, missions and use of drivers and cars which implies that members will have to cover all the running costs, including car rental costs, associated with the use of a car for travelling more than 10 000 km and not covered by a mission order; is, however, of the opinion that 10 000 km is too high and reiterates the concerns expressed in previous discharge resolutions that the system introduced is confusing; reiterates its opinion expressed in previous discharge resolutions that the use of the car fleet outside of the strict performance of the duties of the members of the Court should not take place under any circumstance; invites all Union institutions to agree on a single system to be applied horizontally which would reduce confusion and increase transparency and efficiency in the use of public money;
39. Welcomes that the Court, in recent years, has engaged in a process of updating its ethical framework, so far resulting in an update of the ethical guidelines of the Court in October 2022, an update of a policy to ensure a respectful and harassment-free workplace in 2022 and an update of the rules on whistleblowing in July 2023; also welcomes that workshops, training courses and sessions have been organised on ethics for staff, including staff in the private offices of members; asks the Court to keep Parliament updated on any further plans concerning the ethical framework;

40. Highlights that, in 2021, the Court's internal audit service concluded that there is no single document consolidating the Court's anti-fraud policy and that there is no Court-wide anti-fraud strategy; encourages the Court to address that issue as a matter of priority in order to make sure that the current decentralised and fragmented approach is consolidated and to make it more clear how the Court addresses those issues;
41. Continues to reject the Court's assessment and decision not to join the EU Transparency Register, set up by the interinstitutional agreement of 20 May 2021 between the European Parliament, the Council of the European Union and the European Commission on a mandatory transparency register¹, and encourages the Court to reflect again on the matter, reiterating its strong call for the Court to join the EU Transparency Register in order to adhere to basic principles of transparency while at the same time not creating any obstacles to the full independence of the Court;
42. Notes that European Anti-Fraud Office (OLAF) opened one investigation concerning a selection procedure of the Court in 2022, concluding that the conduct of the person concerned did not influence the outcome of the procedure;
43. Notes that the European Ombudsman conducted one inquiry following a complaint in 2022 which was closed after the Court replied to the complainant;
44. Reiterates its satisfaction that, in 2022, the Court established a register for the attendance of members of the Court at meetings, following reiterated requests by Parliament in that respect; welcomes that, on request, the register has been made available to the Parliament rapporteur for the discharge procedure as part of the discharge procedure; invites the Court to further pursue practices that enhance transparency and accountability, such as a public calendar of meetings;
45. Welcomes that no conflicts of interest were detected in 2022; notes furthermore that no members of staff leaving the Court because their contract came to an end or for any other reason informed the Court that they wanted to join a private company or notified the Court about taking up activities related to work outside of the Court during the last three years of their service; notes, finally, that no former Member of Parliament, Commissioners or high-level officials received remuneration from the Court;
46. Notes that, in 2022, there were no cases of whistleblowing at the Court;

¹ OJ L 207, 11.6.2021, p. 1.

47. Regrets that an annual list of contracts, including those worth between EUR 15 000 and EUR 60 000 that were concluded in 2022 following a negotiated procedure, is not available on the website of the Court as mentioned in the report of the authorising officer by delegation; calls on the Court to publish that list into a separate document and ensure user-friendly access to it;

Digitalisation, cybersecurity and data protection

48. Welcomes that the Court has a wide-ranging cyber security plan for 2022-2024 and planned to reassess its cybersecurity framework towards the end of 2023 to ensure full compliance with the upcoming regulation laying down measures for a high common level of cybersecurity of the Union institutions, bodies, offices and agencies; further appreciates that the Court discontinued a contract with a supplier which was bought by a company from the United States of America as the takeover would result in changes to how personal data would be processed;
49. Welcomes that the Court did not experience any serious cyberattacks in 2022 and that phishing emails continued to be the most dangerous threat; encourages the Court, nevertheless, to stay vigilant and engage with the relevant interinstitutional Union bodies in order to strengthen the overall cybersecurity of Union institutions;
50. Notes that no enquiries concerning the Court were launched, continued or closed by the European Data Protection Supervisor (EDPS) during 2022;
51. Welcomes all efforts to improve the digitalisation of the audit work, thus improving the efficiency and accuracy of such work; in particular, welcomes the launch of the 'data warehouse as a service' model in October 2022, allowing users to process and analyse structured data with different degrees of autonomy; notes that the digitalisation of audit work depends not only on the Court itself, but also to a large extent on the data that auditees provide, and that limitations still exist in the format of the data and the variety of systems used; appreciates, furthermore, that the number of days of audit fieldwork was 2 984 in 2022, significantly up from both 2021 and 2020 which years were hugely impacted by limitations imposed as a result of the COVID-19 pandemic, and that the added value and efficiency of on-the-spot visits has been enhanced by combining them with work done remotely;
52. Notes that the Court has implemented several elements of open source software as part of their systems, including Linux, Belenios and Nagios; encourages the Court to continue to use open-source software when possible;

Buildings

53. Notes that the Court carried out significant renovation works on the K2 building during 2022 which was completed in early 2023 and entailed the renovation of four floors in order to provide a modern workplace that is appreciated by members of staff and is more environmentally friendly;
54. Appreciates that the Court, in 2022, initiated an accessibility audit of all the Court's buildings with a view to improving accessibility and responding to the needs of people with reduced mobility or other disabilities, which audit was delivered in early 2023; asks the Court to keep Parliament informed about concrete initiatives to implement the actions proposed as part of the audit;

Environment and sustainability

55. Welcomes that, in 2022, the Court presented its second annual report on the environmental sustainability of its operations in line with internationally accepted reporting standards;
56. Notes that the Court has achieved impressive results in several areas concerning the reduction of its general consumption since 2014 with the consumption of electricity having been reduced by 34,5 %, heating by 22,2 %, paper by 83,5 % and water by 45,3 % and greenhouse gas emissions by 29,5 % and waste by 33,7 %; encourages the Court to continue its efforts in further reducing the consumption of those inputs and welcomes that the Court launched a study in 2023 concerning the K2 building with the aim of renovating the roof and installing solar panels;
57. Welcomes that the Court has taken several initiatives to support sustainable mobility, including the reinforcement of the Court's shuttle service, providing members of staff with free subscriptions to the City of Luxembourg's bicycle service, increasing the number of bicycle parking spaces, including spaces for electrical bikes, and installing chargers for hybrid and electrical cars; calls on the Court to further support sustainable mobility including by exchanging best practices with other institutions and keeping Parliament informed about further initiatives;
58. Notes that the Court will analyse how to integrate environmental aspects of missions in an updated mission guide; notes furthermore that a reduction of business travel per full time equivalent by 5 % for the period 2023-2025 has been proposed; calls on the Court to try to implement that target while at the same time ensuring that necessary audit missions are done;

Interinstitutional cooperation

59. Notes that several service level agreements and other interinstitutional cooperation agreements were updated during 2022, including agreements with the Commission's investigation and

disciplinary office and with the Translation Centre for the Bodies of the European Union;

60. Notes the triparty agreement between the Court, the Commission and the European Investment Bank (the 'EIB') from November 2021; welcomes that the Court is of the opinion that that agreement has clarified and streamlined some processes and that the Court has gained improved access to information that relates to operations financed or guaranteed by the Union budget; regrets, nevertheless, that that agreement does not, as a minimum, ensure that the Court can audit performance aspects of activities carried out while implementing Union policies;
61. Stresses that Parliament is of the opinion, fundamentally, that the current limitations in the Court's role as an auditor of the EIB creates a regulative and supervisory gap and that the Court should be enabled to audit all of the EIB group operations; stresses at the same time that Parliament, as the democratically elected body, should be entrusted to grant discharge to the EIB in order to strengthen the democratic legitimacy of that important Union institution and, thus, improve transparency and accountability and good governance of financial and human resources;
62. Welcomes that the Court cooperates closely with both OLAF and the European Public Prosecutor's Office (EPPO), including through organising workshops, awareness raising events and exchange of knowledge and experience; furthermore notes with appreciation that the Court, in 2022, forwarded 14 cases of suspected fraud to OLAF and 6 cases to the EPPO; underlines its opinion that suspicions of fraud should always be transmitted to OLAF and EPPO for a thorough investigation;
63. Notes that the Court cooperates with the EDPS via its data protection officer (DPO) and consults the EDPS concerning issues related to data protection, and that a case concerning a personal data breach was closed in 2022 with a few recommendations; welcomes that the Court's DPO participates in a network of DPO, which works on recurrent issues, shares examples of best practises and helps organise the bi-annual meeting of DPOs;
64. Notes that the Court has been cooperating with the European Ombudsman and has provided all information requested in investigations opened by the European Ombudsman; welcomes that the Court has taken part in the interinstitutional discussions on modern communication, including instant messaging, and that the Court is taking the guidelines of the European Ombudsman in this area as a benchmark;

Communication

65. Welcomes that the Court adopted a new communication strategy in January 2022 which puts the general public at the centre of its communication efforts and commends that the Court is now able to hold press briefings and web-streamed conferences to a good technical standard; welcomes, further, that the Court updated its website in 2023 to provide a better experience for users and created a portal which can makes data related to audits more accessible for a broad audience including students, academia and the general public.