

2006 discharge: European Food Safety Authority EFSA

2007/2059(DEC) - 29/01/2008

Based on the observations contained in the revenue and expenditure account and the balance sheet of the European Food Safety Authority (EFSA) for the financial year 2006, as well as on the Court of Auditor's report and the Authority's replies to the Court's observations, the Council recommends that the Parliament grant the Director of the Authority discharge in respect of the implementation of the budget for the financial year 2006.

In doing so, the Council confirms that EUR 5 million (80%) of the appropriations carried over from 2005 to 2006 (EUR 6.3 million) was used, that the appropriations carried over from 2006 to 2007 amount to EUR 7.9 million and that a total of EUR 3.8 million was cancelled.

Recalling that the Court of Auditors was able to obtain reasonable assurance that the Authority's annual accounts were, in all material aspects, reliable, the Council believes that there are a certain number of observations that must be taken into consideration when providing the discharge on the implementation of the 2006 budget, particularly regarding the following points:

- **transfers and carryovers:** the Council calls upon the Authority to improve its planning of expenditure, in accordance with the principles of annuality and specification, in order to reduce the rate of carryovers to a minimum and to limit the number of transfers as much as possible. Last year (see [DEC/2006/2166](#)), the Council had already requested that the Authority take measures to improve the implementation of its budget. In this context, the Council hopes that the Authority will provide, in due time, information on the progress accomplished;
- **control:** the Council also calls on the Authority to further its efforts concerning financial verification and the implementation of control, to avoid the reoccurrence of the inadequacies noted by the Court. Moreover, it notes the lack of an overall assessment of recurring risks and weaknesses concerning the internal control procedures, while taking account of the actions undertaken by the Authority to improve the situation;
- **recruitment procedure:** the Council again calls upon the Authority to establish a recruitment policy comprising realistic goals and to define rules, priorities and clear deadlines, in order to complete its establishment plan as planned;
- **procurement procedure:** the Council regrets that the Court has, again, found a certain number of anomalies. Nonetheless, it takes note of the measures taken by the Authority to resolve them, in particular, the recruitment of new members of staff assigned to the support of tendering procedures and the implementation of specific training for a large number of staff members.