2007 discharge: Community Fisheries Control Agency CFCA

2008/2274(DEC) - 23/01/2009 - Document attached to the procedure

Based on the observations contained in the revenue and expenditure account and the balance sheet of the Community Fisheries Control Agency (CFCA) for the financial year 2007, as well as on the Court of Auditor's report and the Agency's replies to the Court's observations, the Council recommends that the Parliament grant the Director of the Agency discharge in respect of the implementation of the budget for the financial year 2007.

In doing so, the Council confirms that that the appropriations carried over from 2007 to 2008 amount to EUR 920 000 and that a total of EUR 1.1 million was cancelled.

Recalling that the Court of Auditors was able to obtain reasonable assurance that the Agency's annual accounts were, in all material aspects, reliable, the Council believes that there is a certain number of observations that must be taken into consideration when granting discharge in respect of the implementation of the 2007 budget, particularly regarding the following points:

- **Management of appropriations without legal commitments**: the Council notes with concern that the Agency carried over some amounts without legal commitment, due to the fact that it had not established efficient year end procedures for determining the appropriations to be carried over. Therefore, it calls on the Agency to take the necessary steps to remedy this situation;
- **Accounting system**: the Council regrets the fact that the Agency did not formally adopt any internal control standards. The Council is confident that the Agency will do its utmost to take the appropriate measures as soon as possible and calls on the Agency to ensure that the accounting officer validates the description of the accounting system without delay.