2008 discharge: European Environment Agency EEA

2009/2115(DEC) - 08/10/2009

PURPOSE: to present the report of the Court of Auditors on the 2008 accounts of the European Environment Agency (EEA).

CONTENT: in the Court's opinion, the Agency's Annual Accounts present fairly, in all material respects, its financial position as of 31 December 2008 and the results of its operations and its cash flows for the year then ended. The transactions underlying the annual accounts of the Agency for the financial year ended are, in all material respects, legal and regular.

The Court of Auditor's report includes a detailed section on the Agency's expenditure and an analysis of the expenditure, as well as the Agency's replies.

- **The Court's analysis of the accounts**: in its report, the Court of Auditors makes a series of comments in particular as regards the budgetary and financial management. It states that in 2008, the Agency decided to re-fit its rented premises. The total estimated cost was EUR 147 000. A tendering procedure should have been launched for this work but, instead, the Agency covered the costs of the work done by a firm chosen by the building's owners. The Court indicates that for the grant agreements, there is a need to better clarify time charged by the partners. To mitigate the risk of unjustified payments, clearer instructions should be given to the beneficiaries for rate calculations and a clear link should be established between costs charged and costs estimated in the implementation plans.

- **The Agency's replies**: the Agency states that since it is a requirement of its rental agreement to seek the approval of the lessor for any major building work an open procedure launched by the Agency was not appropriate. In the future, such events will be documented in the Exceptions register. EEA has regularly given instruction to all consortia on how to calculate costs. These will be reviewed and improved as appropriate. The EEA will also take additional measures to ensure that changes between costs charged and costs estimated in the implementation plans are more clearly explained.