

2009 discharge: European Food Safety Authority EFSA

2010/2178(DEC) - 16/09/2010 - Court of Auditors: opinion, report

PURPOSE: presentation by the Court of Auditors of its report on the annual accounts of the European Food Safety Authority (EFSA).

CONTENT: in accordance with the tasks and objectives conferred on it by the Treaty on the Functioning of the European Union (TFEU), the Court of Auditors, in the context of the discharge procedure, addresses to the European Parliament and the Council a Statement of Assurance on the reliability of the annual accounts, as well as of the legality and regularity of the transactions underlying them of each EU institution, body or agency, on the basis of an external, independent audit.

This audit also covered the annual accounts of the European Food Safety Authority (EFSA).

In the Court's opinion, **the Authority's annual accounts presented "fairly, in all material respects", its financial position as of 31 December 2009** and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation.

The Court also stated that the **transactions underlying the annual accounts** of the Authority for the financial year ended 31 December 2009 were, "in all material respects, **legal and regular**".

The report again confirmed that the Authority's 2009 final budget amounted to EUR 71.4 million (including the released reserve of EUR 2 million). It employed 326 agents during the 2009 financial year.

The report also included comments on the Authority's budgetary and financial management, together with the Authority's replies. The main comments are as follows:

The Court's comments:

- budgetary planning problems: the Authority should strengthen the budget processes related to its differentiated appropriations;
- carry-overs and cancellation of appropriations: of the EUR 9.3 million carried over from 2008 for operating activities, EUR 1.8 million had to be cancelled at year end, mainly due to the delayed implementation of 2007 and 2008 science grants;
- difficulties in the implementation of the 2009 work programme and is at odds with the budget principles of annuality and specification.
- missing supporting documents for eight 2008 science grant agreements.

The Authority's replies:

- improved budgetary processes to avoid the repetition, in 2010, of the situation described by the Court;
- taking of measures in April 2010 to improve the project planning and monitoring as well as the evaluation of the financial offers;
- taking of measures to better pre-define and document the conditions triggering payment of possible additional pre-financing.

Lastly, the Court of Auditor's report contained a summary of the Authority's activities in 2009 in the following areas:

- risk assessment and scientific cooperation outputs (scientific opinions, guidance documents, etc...);
- communication of scientific advice and facilitation of dialogue with interested parties.