

# 2009 discharge: European Medicines Agency (EMA)

2010/2173(DEC) - 03/02/2011

Based on the observations contained in the revenue and expenditure account and the balance sheet of the European Medicines Agency (EMA) for the financial year 2009, 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 2009.

The Council welcomes the Court's opinion that, on the one hand, the Agency's annual accounts present fairly, in all material aspects, the financial position as at 31 December 2009 and the results of operations and cash-flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that, on the other hand, the underlying transactions for the financial year ended on 31 December 2009 are, in all material respects, legal and regular.

However, the Council considers that observations made in the Court of Auditor's report call for a certain number of observations to be taken into account when granting discharge, particularly on the following points:

- **procurement procedures:** the Council regrets the irregularities identified by the Court in the procurement procedures in the case of large contracts for IT services, which gave rise to the Court's qualified opinion. It notes with concern that depending on the contract they relate to evaluation methods not applied, conditions for resort to a negotiated procedure not satisfied, Agency's procurement rules not followed and technical specifications not sufficiently detailed. The Council notes that the Agency acknowledged these errors and that they did not lead to financial disadvantages. It calls on the Agency to improve its tendering procedures and to organise them in a more consistent way, by setting up a multiannual procurement plan, refining its evaluation methods and ensuring stronger technical and procedural controls;
- **budget implementation:** the Council invites the Agency to improve its financial programming with the aim to further reduce the amounts carried over to the next financial year, in line with the budgetary principle of annuality;
- **internal control:** the Council also urges the Agency to increase the effectiveness of its internal supervisory systems for the timely recovery of amounts receivable, and to revise its treasury policy of entering into forward foreign-exchange contracts, in order to reduce the currency exposure risks and losses observed by the Court.