2010 discharge: European Aviation Safety Agency (EASA)

2011/2224(DEC) - 08/02/2012

Having examined the revenue and expenditure accounts for the financial year 2010 and the balance sheet at 31 December 2010 of the European Aviation Safety Agency, as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2010, accompanied by the Agency's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2010.

However, the Council considers that observations made in the Court of Auditor's report call for a certain number of remarks:

- the Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts fairly present the financial position as at 31 December 2010 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 the underlying transactions for that financial year are legal and regular;
- with respect to the method applied by the Agency for the estimation of its accrued expenditure, the Council shares the Court's view on the need to apply a methodology that takes into account historical data and therefore **complies with the accruals accounting principle**;
- in light of the Court's finding related to procurement procedures, the Council urges the Agency to take the necessary measures to **prevent situations putting at risk the transparency of its procurement processes and the budgetary principle of sound financial management**;
- the Council invites the Agency to correct the weaknesses indentified in its staff selection procedures, stressing the importance of **transparency during the recruitment process**.