2011 discharge: European Food Safety Authority (EFSA)

2012/2196(DEC) - 01/02/2013

Having examined the revenue and expenditure accounts for the financial year 2011 and the balance sheet at 31 December 2011 of the European Food Safety Authority, as well as the Court of Auditors' report on the annual accounts of the Authority for the financial year 2011, accompanied by the Authority's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Executive Director of the Authority in respect of the implementation of the budget for the financial year 2011.

The observations in the Court of Auditors' report in relation to the financial year 2011 call for some comments by the Council, which may be summarised as follows:

- the Council welcomes the Court's opinion that, in all material respects, the Authority's annual accounts present fairly its financial position as at 31 December 2011 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Authority's Financial Regulation, and that the underlying transactions for that financial year are legal and regular;
- nevertheless, the Council stresses the importance of carrying out a thorough **expenditure planning** and is concerned about the deficiencies highlighted by the Court in the Authority's budgetary and financial management;
- as for the **payment schedule** related to the purchase of the Authority's headquarters building, the Council takes note of the Court's observation that the Authority did not put forward for consideration a more economic alternative;
- lastly, the Council regrets the shortcomings detected by the Court in the transparency of the recruitment procedures, including the irregularities found regarding the conflict of interest declarations of the Selection Board members, and expects this to be fully remedied by the Authority.