2012 discharge: European Aviation Safety Agency (EASA)

2013/2219(DEC) - 10/09/2013 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Aviation Safety Agency for the year 2012, together with the Agency's reply.

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

This audit concerned, amongst others, the annual accounts of the European Aviation Safety Agency (EASA).

In the Court's opinion, the **Agency's Annual Accounts fairly present, in all material respects, its financial position as of 31 December 2012** and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its financial rules and the accounting rules adopted by the Commission's accounting officer.

The Court also considers that the **transactions underlying the annual accounts** of the Agency for the financial year ended 31 December 2012 are, in all material respects, **legal and regular**.

The report confirms that the Agency's 2012 budget amounted to EUR 150.2 million.

The report also makes a series of observations on the budgetary and financial management of the Agency, accompanied by the latter's response. The main observations may be summarised as follows:

The Court's observations:

- audits and internal controls: a methodology for ex post verifications was established. Room for improvement still exists in the following areas: there is still no annual planning of verifications, the sample of transactions to be checked is not risk-based and the methodology does not cover public procurement procedures;
- budget implementation: carry-overs of committed appropriations were high for title III at 46%.

The Agency's replies:

- audits: the Agency states that it has an annual plan in place which is risk-based and approved by the Executive Director. The annual plan for 2013 includes public procurement procedures;
- budget implementation: the Agency states that great efforts have been made to encourage responsible authorising officers to commit earlier. This is already demonstrated by the improvement in title III carry over levels compared to the previous year which have reduced significantly from 59 % in 2011 to 46 % in 2012.

As regards the **activities of the Agency in 2012**, the report refers to the adoption of:

- opinions, including one alignment of Commission Regulation No (EC) 2042/2003 with Regulation (EC) No 216/2008;
- decisions related to certification specifications and guidance material.

It supported the implementation of Bilateral Aviation Safety Agreements between the USA and the EU. It also adopted a number of decisions and carried out standardisation inspections in the Member States.