2012 discharge: European Food Safety Authority (EFSA)

2013/2220(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 Food Safety Authority (EFSA) for the year 2012, together with the Authority'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 Food Safety Authority.

In the Court's opinion, the European Food Safety Authority**'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 Regulation and the accounting rules adopted by the Commission's accounting officer.

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

The report confirms that the Authority's 2012 budget amounted to EUR 78.3 million.

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

The Court's observations:

- audits and internal controls: a number of potential critical risks were identified in the operation of the Authority's internal controls, particularly in the areas of data management, business continuity and IT security;

- budgetary management: the overall level of appropriations committed was 99 %, but the level of committed appropriations carried over was high with operational expenditure at EUR 5.6 million (30 % of title III appropriations).

The Authority's reply:

- audits: as part of its management and internal control procedures the Authority carries out on a regular basis high level risk assessments so as to identify and adopt adequate mitigation measures to potential risks. This exercise is a key internal control put in place to increase the likelihood of achieving the Authority's objectives. The Authority will continue enhancing such preventive risk-based management approach;

- budgetary management: the Authority will continue to improve the monitoring of the budget execution in order to keep the carry-over in line with the budget execution objectives set for the operational activities

Lastly, the Court of Auditors' report contains **a summary of the Authority's activities in 2012**. This is focused on the following:

- scientific opinions and advice, as well as information on risks relating to food safety;
- evaluation of products, substances and claims subject to authorisation
- data Collection, scientific cooperation and networking
- publications and scientific outputs supported by communication activities.