2012 discharge: European Maritime Safety Agency (EMSA)

2013/2218(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 Maritime Safety Agency (EMSA) 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 Maritime Safety Agency.

In the Court's opinion, the European Maritime Safety 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 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 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 55.1 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 budget commitment amounting to EUR 800 00 was not related to an existing legal commitment and was thus irregular. In addition, accounting procedures and information in respect of costs for internally generated intangible assets are not fully reliable;

- recruitment procedures: the Court identified shortcomings in the transparency of two recruitment procedures carried out during the first half of 2012.

The Agency's reply:

- audits: the amount of EUR 800 000 refers to one contract out of 327 carry-forwards. The Agency implemented year-end procedures for the analysis of outstanding budget commitments to avoid irregular carry-forwards. The Agency's Accounting Officer will develop and implement internal guidelines on the valuation of intangible fixed assets to be applied as from 2013.

- recruitment: the Agency confirms that corrective measures have been implemented.

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

- organising workshops and other events ; (
- training sessions for national experts;
- inspections and visits;
- SafeSeaNet was 99.33 % available throughout the year;
- 2 234 satellite images ordered and analysed through CleanSeaNet;
- EU LRIT Data Centre 99.26 % available throughout the year;
- 16 anti-pollution vessels contracted;
- 65 drills and 33 exercises with the anti-pollution vessels (16 operational exercises and 17 notification exercises);
- EMSA Maritime Support Services operating on a 24/7 basis;
- THETIS system.