2012 discharge: European Environment Agency (EEA)

2013/2212(DEC) - 05/02/2014

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 of the European Environment Agency, as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2012, accompanied by the Agency's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Director of the Agency in respect of the implementation of the budget for the financial year 2012.

The observations in the Court of Auditors' report call for certain comments by the Council which can be summarised as follows:

- in general, the Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2012 and the results of its operations and its 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.
- **Controls**: notwithstanding this favourable finding, the Council encourages the Agency to strengthen its ex-ante verifications of grant applications and to base them not only on desk checks of the beneficiaries' cost statements, but also on **supporting documentation** to be submitted by the beneficiaries for substantiating the eligibility and accuracy of the claimed costs, as well as on a reasonable sample of on-the-spot verifications at beneficiary level, in order to increase the assurance provided by the verification process.