2012 discharge: European Maritime Safety Agency (EMSA)

2013/2218(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 Maritime Safety Agency (EMSA), 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.
- **Legal commitments**: the Council regrets the Court's observation that commitments of appropriations were made without an existing legal commitment and urges the Agency to review its procedures and to implement the necessary improvements
- **Management of assets**: the Council encourages the Agency to continue implementing the Court's recommendations aiming at correcting outstanding weaknesses in the Agency's internally-created intangible assets.
- **Recruitment**: finally, the Council notes that in 2012 the Agency made efforts to revise its recruitment procedure in order to ensure full transparency.