# 2012 discharge: European Aviation Safety Agency (EASA)

2013/2219(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 Aviation Safety Agency (EASA), 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 regrets that the Court found deficiencies in the Agency's ex-ante and ex-post controls and urges the Agency to take appropriate actions with a view to reviewing the procedures and implementing the necessary improvements.
- **Carry-overs of appropriations**: the Council recalls, once again, that, in line with the principle of annuality, excessive carry-overs should be strictly limited.
- **Recruitment**: the Council also invites the Agency to correct weaknesses identified by the Court in its staff selection practices, stressing the importance of full compliance with the Staff Regulations.