2012 discharge: European Food Safety Authority (EFSA)

2013/2220(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 Food Safety Authority (EFSA), as well as the Court of Auditors' report on the annual accounts of the Authority for the financial year 2012, accompanied by the Authority's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Executive Director of the Authority in respect of the implementation of the budget for the financial year 2012.

The observations in the Court of Auditors' report in relation to the financial year 2012 call for some comments by the Council, which may be summarised as follows:

- in general, the Council welcomes the Court's opinion that, in all material respects, the Authority'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 Authority's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular.
- **Accounting systems**: the Council calls on the Authority to extend the validation of accounting systems by its Accounting Officer also to local systems and to exchanges of data between the Authority's local and central systems.
- **Controls**: in addition, the Council invites the Authority to continue addressing the potential risks identified by external consultants and by the Commission's Internal Audit Service in the Authority's internal control procedures relating to data management, business continuity and IT security.
- **Carry-overs**: the Council asks the Authority to further improve its financial management by systematically scrutinising carry-overs of appropriations to the following budgetary year on the basis of its budget implementation objectives, and by limiting them to the minimum necessary, in line with the budgetary principle of annuality.