2012 discharge: European Railway Agency (ERA)

2013/2228(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 Railway Agency (ERA), 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 Executive 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 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 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 the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular.

- **Control**: notwithstanding this favourable opinion, the Council notes with concern the weaknesses identified by the Court in relation to the Agency's internal audit function and the control of family allowances. It urges the Agency to take corrective actions without delay. The Council also invites the Agency to follow the recommendation made by the Court and to take the appropriate measures to ensure that the IT Business Continuity and Disaster Recovery Plan is approved and established.