2012 discharge: European Banking Authority (EBA)

2013/2237(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 Banking Authority (EBA), 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.
- **Educational costs**: the Council invites the Authority to bring the contributions paid to its staff for educational costs of their children attending primary or secondary schools in line with the provisions of the Staff Regulations.
- **Procurement**: furthermore, the Council encourages the Authority to improve its control over the Authority's core IT systems, currently outsourced to an external IT provider.
- The Council urges the Authority to improve its financial management by launching projects and procurement procedures in good time before the end of the budgetary year, in order to limit carry-overs of appropriations to the following year to the minimum necessary, in line with the budgetary principle of annuality.
- **Recruitment**: lastly, the Council asks the Authority to address the weaknesses identified in its recruitment procedures in order to enhance transparency and equal treatment.