2013 discharge: European Asylum Support Office (EASO)

2014/2126(DEC) - 08/07/2014 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Asylum Support Office for the year 2013, together with the Office's reply.

CONTENT: in accordance with the tasks conferred on the Court of Auditors by the Treaty on the Functioning of the European Union, the Court presents to the European Parliament and to the Council, in the context of the discharge procedure, a Statement of Assurance as to the reliability of the annual accounts of each institution, body or agency of the EU, and the legality and regularity of the transactions underlying them, on the basis of an independent external audit.

This audit concerned, amongst others, the annual accounts of the European Asylum Support Office (EASO).

Statement of assurance: pursuant to the provisions of Article 287 of the Treaty on the Functioning of the European Union (TFEU), the Court has audited:

- the annual accounts of the Office, which comprise the financial statements and the reports on the implementation of the budget for the financial year ended 31 December 2013;
- the legality and regularity of the transactions underlying those accounts.

Opinion on the reliability of the accounts: in the Court's opinion, the Office's annual accounts present fairly, in all material respects, its financial position as at 31 December 2013 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation and the accounting rules adopted by the Commission's accounting officer.

Opinion on the legality and regularity of the transactions underlying the accounts: in the Court's opinion, the transactions underlying the annual accounts for the year ended 31 December 2013 are legal and regular in all material respects.

The report also makes a series of observations on the budgetary and financial management of EASO, accompanied by the latter's response. The main observations may be summarised as follows:

The Court's observations:

- **reliability of the accounts**: the Court noted that the basis for an accrual amounting to EUR 40 000 relating to expenses and allowances for staff who entered into service in 2013 was not made available in the course of the audit;
- **budgetary management**: the Court noted that the Agency had overestimated its budgetary needs for 2013 by 13%. Only 10.4 million of the EUR 12 million budget were committed. Appropriations carried over amounted to EUR 2.5 million or 24% of total committed appropriations, of which EUR 337 031 were not covered by a legal commitment. While there is scope for improved budgetary planning, both the overestimation of budgetary needs and the carry-overs of committed appropriations were significantly lower than the previous year;
- **recruitment**: the Court stated that there was room to improve the transparency of recruitment procedures.

EASO's reply:

- **reliability of the accounts**: the Office stated that it has currently a payroll tracking system (excel) to register all entitlements received or pending for each staff member;

- **budgetary management**: EASO acknowledged a significant improvement in its budgetary management in 2013 and will continuously monitor the consumption of budgetary commitments. This will ensure a high rate of budget execution and a regular carryover;
- **recruitment**: the Office stressed that it shall grant more transparency to the selection procedures.

Lastly, the Court of Auditors' report contains a summary of the **Office's activities in 2013**. This is focused on the following:

Budget: EUR 12 million.

Activities:

- **permanent support**: organisation of train-the-trainer sessions, work on quality of asylum processes and decisions included the development of the EASO quality matrix, organisation of meetings on quality; Country of Origin Information (COI); creation of three COI specific networks on Syria, Somalia and Pakistan and a comparative analysis on the Western Balkans; targeted publications on unaccompanied minors;
- **special support**: EASO provided special support to Sweden and to Italy. 25 experts were deployed within ten support teams, delivering six thematic workshops on Dublin and COI;
- **emergency support**: EASO provided emergency support to Greece and to Bulgaria, deploying 49 experts within 25 Asylum Support Teams;
- **information and analysis support**: EASO published its Annual Report on the state of asylum in the EU in 2012 as well as other technical reports;
- **third country support**: EASO adopted the External Action Strategy, participated in the Prague Process and in the EU Mobility Partnerships with Tunisia and Morocco and the dialogue on migration, mobility and security with Jordan.