2013 discharge: European Food Safety Authority (EFSA)

2014/2108(DEC) - 16/09/2014 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Food Safety Authority (EFSA) for the year 2013, together with the Authority'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 Food Safety Authority.

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 Authority, 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 Authority'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 the Authority, accompanied by the latter's response. The main observations may be summarised as follows:

The Court's observations:

- **internal controls**: the Court noted that the majority of internal control standards (ICS) are met. The Authority's Annual Work Programmes do not contain sufficient details on planned procurements and grants to support financing decisions in the sense of Article 64 of the Implementing Rules to its Financial Regulation.

The Authority's reply:

- **internal controls**: EFSA already published in its Work Programme more detailed information on science procurements and grants as well as on all other procurements, such as those under communication programme or operational support.

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

Budget: EUR 78.1 million of which the Union subsidy is 100%.

Activities:

- scientific opinions and advice, as well as information on risks relating to food safety;
- evaluation of products, substances and claims subject to authorisation
- data Collection, scientific cooperation and networking
- publications and scientific outputs supported by communication activities.