2013 discharge 2013: European Agency for the Management of Operational Cooperation at the External Borders (Frontex)

2014/2113(DEC) - 30/01/2015

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 of the European Agency for the Management of Operational Cooperation at the External Borders of the Member States (Frontex), as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2013, 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 2013.

Overall, 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 2013 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.

However, the Council regrets that the Court issued a **qualified opinion on the legality and the regularity of the transactions** underlying the Agency's accounts due to the lack of sufficient appropriate audit evidence on the effectiveness of *ex-ante* and *ex-post* verifications for joint land/sea/air operations implemented under grant agreements.

In addition, the following observations need to be made:

- **supplier balances**: the Council recommends to monitor supplier balances more regularly and to analyse differences in a timely manner;
- **carry-overs**: while acknowledging the multiannual nature of operations, the Council calls on the Agency to improve its financial programming and monitoring of the budget implementation in order to improve budget execution and to reduce the number of budgetary transfers and the level of commitments carried over to the next financial year to the strict minimum;
- **headquarters**: the Council encourages the Agency to pursue efforts to conclude a headquarters agreement with the host Member State.