

2014 discharge: European Food Safety Authority (EFSA)

2015/2176(DEC) - 08/09/2015 - 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 2014, 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 (EFSA).

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 2014, and
- 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 2014 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 2014 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:

- **staff remunerations:** the Court noted that in 2005 new EU Staff Regulations entered into force, including provisions that future remunerations of officials recruited before 1 May 2004 should not be less than under the previous EU Staff Regulations. The Court's audit revealed that this was not complied with and, in the case of 8 of the 71 officials employed at that time, this led to a total underpayment of EUR 87 000 for the period 2005 to 2014.

The Authority's reply:

- **staff remunerations:** as regards the salary underpayments, EFSA specified that the treatment and calculation of the payroll costs are similar to other EU agencies externalised by the Authority to the PMO (department of the European Commission).

Lastly, the Court of Auditors' report contains a **summary of the Authority's activities in 2014**. This is focused on the following:

Budget:

Budget: EUR 79.8 of which the Union contribution amounts to 100 %.

Activities:

- scientific opinions and advice, as well as information on risks;
- evaluation of products, substances and claims subject to authorisation (in particular certain pesticides);
- data collection, scientific cooperation and networking;
- publications and scientific outputs supported by communication activities, press releases and web content.