2014 discharge: EU general budget, Court of Auditors

2015/2158(DEC) - 10/09/2015

PURPOSE: presentation of the Report of the Court of Auditors on the 2014 budget - Analysis of the accounts of the European Court of Auditors.

CONTENT: the Court of Auditors published its 38th Annual Report on the implementation of the EU budget for the 2014 financial year.

In accordance with the tasks and objectives conferred on the Court of Auditors by the Treaty on the Functioning of the European Union, it provides under the discharge procedure, for both the European Parliament and Council, a statement of assurance ("DAS") about the reliability of the accounts and the legality and regularity of the transactions of each institution, body or agency of the EU, based on an independent external audit.

In the particular case of the Court of Auditors, its own spending is audited by an external firm (PricewaterhouseCoopers, Société à responsabilité limitée, Réviseur d'Entreprises).

The external auditor's report stated that **the financial statements give a true and fair view of the financial position of the European Court of Auditors as of 31 December 2014**, of its financial performance and its cash flows for the year then ended.