2014 discharge: EU general budget, European External Action Service (EEAS)

2015/2163(DEC) - 10/09/2015 - Court of Auditors: opinion, report

PURPOSE: presentation of the Report of the Court of Auditors on the 2014 budget - Analysis of the accounts of the European External Action Service (EEAS).

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.

The audit also focuses on the budget implementation of the European External Action Service (EEAS).

Overall, audit evidence indicates that spending on 'Administration' is **not affected by a material level of error**. For this MFF heading area, testing of transactions indicates that the estimated level of error present in the population is **0.5 %.**

The main risks regarding administrative and other expenditure are:

- the non-compliance with the procedures for procurement;
- the implementation of contracts;
- recruitment issues;
- the calculation of salaries and allowances.

The Court makes a certain number of particular observations as regards each EU institution or body of the European Union. This institution should improve its monitoring systems for the timely updating of the personal situation of staff members which may have an impact on the calculation of family allowances.

However, in the specific case of the audit of the EEAS, **the Court noted this specific type of error and called on the institution to remedy this recurrent issue.**