2014 discharge: European Environment Agency (EEA)

2015/2168(DEC) - 27/01/2016 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2014 and the balance sheet as at 31 December 2014 of the European Environment Agency (EEA), as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2014, accompanied by the Agency's replies to the Court's observations, the Council recommended 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 2014.

The Council welcomed the Court's opinion that, in all material respects, the Agency's annual accounts present fairly 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 the Agency's Financial Regulation, and that the underlying transactions for 2014 are legal and regular in all material respects.

Nevertheless, the Council has made some observations which may be summarised as follows:

- **public procurement**: the Council invited the Agency to ensure that it implements best practices in its procurement procedures, in particular, as regards clear tender specifications;
- **internal controls**: while welcoming the corrective measures that the Agency has taken or is planning to implement, the Council called upon the Agency to remain vigilant in the application of its internal controls of grants, in particular, to base them solidly on supporting documentation to be submitted by the beneficiaries for substantiating the eligibility and accuracy of the claimed costs, and to strengthen the role of the verifying officer, as well as to ensure that the internal audit capability performs only ex post controls;
- **data protection**: the Council encouraged the Agency to verify that the contractor ensuring its IT backup services implements the guaranteed privileges and immunities of the European Union, in particular the privacy guarantees under Article 7 of the Charter of Fundamental Rights of the European Union.