2014 discharge: European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice (eu-LISA)

2015/2195(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 Agency for the operational management of large-scale IT systems in the area of freedom, security and justice (eu-LISA), 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:

- **software development**: the Council, once again, regretted the shortcomings identified by the Court with regard to the Agency's valuation of the different IT systems transferred from the Commission, in particular, as regards software development costs ensued and urged the Agency to take the appropriate corrective measures;
- **financial programming**: the Council called on the Agency to improve its financial programming and monitoring of the budget implementation, in order to reduce the level of commitments carried over to the next financial year and the amounts cancelled at the end of the following year to the strict minimum, in line with the budgetary principle of annuality. It invited the Agency to put in place reliable procedures for these purposes and welcomes the steps already taken in this regard.