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) - 28/04/2016 - Final act

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

NON LEGISLATIVE ACT: Decision (EU) 2016/1555 of the European Parliament on discharge in respect of the implementation of the budget of the European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice for the financial year 2014.

CONTENT: with the present decision, the European Parliament grants discharge to the Executive Director of the European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice for the implementation of the latter’s budget for the financial year 2014.

This decision is in line with the European Parliament's resolution adopted on 28 April 2016 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 28 April 2016).

Amongst Parliament’s main observations in the resolution accompanying the discharge decision, the latter highlighted issues related to the valuation of the SIS II, VIS and EURODAC systems in the Agency’s accounts. It recalled that the systems were transferred from the Commission to the Agency in May 2013 by way of a non-exchange transaction. In the absence of reliable and complete information in respect of the total development cost of those systems, the value of the systems was recorded in the Agency’s accounts at their net book values as per the Commission’s books and updated at year-end. Parliament acknowledged the Agency's comment that as long as the **book value of the assets transferred by the Commission to the Agency** was established in line with the Commission’s internal accounting rules, there was no action that the Agency had to or could have performed in this respect. It should also be noted that the value of transferred assets is expected to become **immaterial in the year 2015** due to the yearly application of depreciation of asset value and that as such, for future discharges.