2015 discharge: European Aviation Safety Agency (EASA)

2016/2173(DEC) - 13/09/2016 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Aviation Safety Agency for the year 2015, together with the Agency's reply.

CONTENT: in accordance with the tasks conferred on the Court of Auditors by the Treaty on the Functioning of the European Union, the Court presents to the European Parliament and to the Council, in the context of the discharge procedure, a Statement of Assurance as to the reliability of the annual accounts of each institution, body or agency of the EU, and the legality and regularity of the transactions underlying them, on the basis of an independent external audit.

This audit concerned, amongst others, the annual accounts of the European Aviation Safety Agency (EASA). In brief, the Agency has been given specific regulatory and executive tasks in the field of aviation safety.

Statement of assurance: pursuant to the provisions of Article 287 of the Treaty on the Functioning of the European Union (TFEU), the Court has audited:

- the annual accounts of the Agency, which comprise the financial statements and the reports on the implementation of the budget for the financial year ended 31 December 2015, and
- the legality and regularity of the transactions underlying those accounts.

Opinion on the reliability of the accounts: in the Court's opinion, the Agency's annual accounts present fairly, in all material respects, its financial position as at 31 December 2015 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation and the accounting rules adopted by the Commission's accounting officer.

Opinion on the legality and regularity of the transactions underlying the accounts: in the Court's opinion, the transactions underlying the annual accounts for the year ended 31 December 2015 are legal and regular in all material respects.

The report also makes a series of observations on the budgetary and financial management of the Agency, accompanied by the latter's response. The main observations may be summarised as follows:

The Court's observations:

- **budgetary management**: the Court noted that carry-overs of committed appropriations were high for administrative expenditure at EUR 4.4 million and for operational expenditure at EUR 2 million. These carry-overs mainly relate to IT developments that were ordered near the end of the year, as well as rule-making activities and research projects which go beyond 2015.

The Agency's replies:

- **budgetary management**: the Agency stated that since 2012, it has significantly reduced carry-over levels and that they are justified by the nature of the Agency's activities. Nevertheless, the Agency remains committed to reducing carry-over levels still further.

Lastly, the Court of Auditors' report contains a summary of the **Agency's key figures in 2015**:

- **Budget**: EUR 185.4 million.
- **Staff**: 779 including officials, temporary and contract staff and seconded national experts.