2015 discharge: European Asylum Support Office (EASO)

2016/2192(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 Asylum Support Office (EASO) for the year 2015, together with the Office'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 focused on the annual accounts of the European Asylum Support Office (EASO). As a reminder, its task is to support the development of the Common European Asylum System. It was established with the aim of enhancing practical cooperation on asylum matters and helping Member States fulfil their European and international obligations to give protection to people in need. EASO acts as a centre of expertise on asylum. It also provides support to Member States whose asylum and reception systems are under particular pressure.

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

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

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

The Court's observations:

- **budgetary management**: the Court noted that the Office committed only EUR 14.5 million, i.e. 93.7 % of the approved budget. The level of committed appropriations carried over for administrative expenditure was high at more than EUR 1 million. The carry-overs mainly relate to consulting services for ICT developments contracted in the last quarter of 2015 (EUR 0.4 million) and investments in IT infrastructure (EUR 0.3 million) in view of the expected recruitment of additional staff following the decision of the budget authority at the end of 2015 to increase the establishment plan.

The Office's replies:

- **budgetary management**: the EASO stated that the carry overs were planned in advance and well justified, due to EASO's role in the migration crisis, in consideration of which the Budget Authority significantly increased EASO budget and staff for 2016. As a consequence, at the very end of 2015, EASO had to get ready to accommodate extra staff (+ 30 Temporary Agents) by procuring necessary goods and services.

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

- **Budget**: EUR 15.9 million.
- **Staff**: 93 including officials, temporary and contract staff and seconded national experts.