2015 discharge: European Union Agency for Fundamental Rights (FRA)

2016/2163(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 Fundamental Rights Agency (FRA) for the financial 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 Fundamental Rights Agency (FRA). In brief, the objective of the Agency is to provide the relevant authorities of the Union and its Member States with assistance and expertise when implementing Union law relating to fundamental rights.

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;
- 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 states that the level of carry-overs of committed appropriations remained high for operational expenditure at EUR 5 723 282, i.e.70 % (against 75 % in 2014). This results mainly from the nature of activities of the Agency which involve procuring studies that span over many months, often beyond year-end.

The Agency's replies:

- **budgetary management**: the Agency stated that it plans the carry-overs for the following year and closely monitors their evolution. It stated that the Agency's consumption of its EU subsidy over the last few years has been in excess of 99 %.

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

- **Budget**: EUR 21.6 million (in payment appropriations).
- **Staff**: 107 including officials, temporary and contract staff and seconded national experts.