

2015 discharge: European Food Safety Authority (EFSA)

2016/2174(DEC) - 07/02/2017 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2015 and the balance sheet as at 31 December 2015 of the European Food Safety Authority (EFSA), as well as the Court of Auditors' report on the annual accounts of the Authority for the financial year 2015, accompanied by the Authority's replies to the Court's observations, the Council recommended the European Parliament to give a discharge to the Executive Director of the Authority in respect of the implementation of the budget for the financial year 2015.

The Council welcomed the Court's opinion that, in all material respects, the Authority's annual accounts present fairly 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 the Authority's Financial Regulation, and that the underlying transactions for 2015 are legal and regular in all material respects.

Nevertheless, some observations were made by the Council:

- **assessments and internal controls:** the Council noted the Court's observation that the Authority has not yet put in place a comprehensive financial ex-post control strategy. It invited the Authority to establish and implement such a strategy. It welcomed the measures taken by the Authority thus far regarding its internal controls.