2015 discharge: European Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA)

2016/2193(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 Agency for the operational management of large-scale IT systems in the area of freedom, security and justice (eu-LISA), as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2015, accompanied by the Agency's replies to the Court's observations, the Council recommended the European Parliament to give a discharge to the Executive Director of the Agency 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 Agency'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 Agency'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:

- **procurement**: the Council called on the Agency to ensure the strict compliance with the financial rules in all procurement and contractual agreements, in order to secure a fair competition;
- **carry-overs**: the Council noted the high level of commitment appropriations carried over to 2016. It encouraged the Agency to continue improving its financial programming and monitoring of the budget implementation, in order to reduce the level of commitments carried over to the following financial year to the minimum strictly necessary;
- **participation rules for associate countries**: the Council invited the Agency to pursue its efforts to conclude arrangements with the Schengen associated countries defining detailed rules for their participation in the work of the Agency, including provisions on voting rights and their financial contributions to all parts of the Agency's budget;
- **IT systems**: the Council recalled that the Agency's valuation of the different IT systems transferred from the Commission should also include the software development costs.