2015 discharge: European Insurance and Occupational Pensions Authority (EIOPA)

2016/2187(DEC) - 29/03/2017 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Inés AYALA SENDER (S&D, ES) on discharge in respect of the implementation of the budget of the European Insurance and Occupational Pensions Authority (EIOPA) for the financial year 2015.

The committee called on the European Parliament to grant the Executive Director of the Authority discharge in respect of the implementation of the Authority's budget for the financial year 2015.

Noting that the Court of Auditors stated that it had obtained reasonable assurance that the annual accounts of the Authority for the financial year 2015 were reliable and that the underlying transactions were legal and regular, Members called on Parliament to approve the closure of the Authority's accounts. They made, however, a number of recommendations that needed to be taken into account when the discharge is granted, in addition to the general recommendations that appear in the draft resolution on performance, financial management and control of EU agencies:

- **Agency's financial statements**: Members noted that the final budget of the Authority for the financial year 2015 was EUR 20 212 701, representing a decrease of 6.35 % compared to 2014.
- **Budget and financial management**: Members noted that budget monitoring efforts during the financial year 2015 resulted in a budget implementation rate of 99.97 %, reaching the Authority's planned target and representing a decrease of 0.03 % compared to 2014.
- **Commitments and carry-overs**: Members noted that the level of committed appropriations carried over for operational expenditure was at EUR 2.3 million (45 % of expenditure), compared to EUR 4.7 million (66 % of expenditure) in 2014. Those carryovers were predominantly related to specific contracts for the Authority's multi-annual IT programme supporting the implementation of Solvency II and to contracts signed late in the year.

Members also made a series of observations regarding transfers, procurement, recruitment procedures, the prevention and management of conflicts of interests and internal audits.

Lastly, Members noted that the Authority does not exercise all the prerogatives established in its legal framework. They underlined that it should ensure that resources are maximised in order to fully fulfil its legal mandate given to it by the European Parliament and the Council which could result in a more effective achievement of its objectives.