

# 2016 discharge: European Food Safety Authority (EFSA)

2017/2159(DEC) - 17/10/2017 - Court of Auditors: opinion, report

**PURPOSE:** presentation of the EU Court of Auditors' report on the annual accounts of the European Food Safety Authority (EFSA) for the year 2016, together with the Authority'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 Food Safety Authority (EFSA). In brief, the Authority's main tasks are to supply the scientific information needed for Union legislation to be drawn up concerning food and food safety, to collect and analyse data that allow risks to be identified and monitored and to provide independent information on these risks.

**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 Authority, which comprise the financial statements and the reports on the implementation of the budget for the financial year ended 31 December 2016, and
- the legality and regularity of the transactions underlying those accounts.

**Opinion on the reliability of the accounts:** in the Court's opinion, the Authority's annual accounts present fairly, in all material respects, its financial position as at 31 December 2016 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 2016 are legal and regular in all material respects.

The report also makes a series of observations on the internal control of the Authority, accompanied by the latter's response. The main observations may be summarised as follows:

## The Court's observations:

- **internal controls:** the Court recommended updating EFSA's IT governance policy, to introduce an organisation-wide IT risk management framework and risk register and to separate the information security function from the IT Unit. In this regard, EFSA agreed with the IAS on a plan to take corrective actions.

## The Authority's reply:

- **internal controls:** the Authority stated that it will duly implement the action plan following the IAS IT Governance audit. All actions concerning the positioning of the Information Security Function, the Business participation and the IT Strategy have been fully implemented. For the IT Governance,

the majority of actions have been implemented and the remaining actions are planned to be implemented by the end of 2017.

Lastly, the Court of Auditors' report contains **a summary of the Authority's key figures in 2016:**

- **Budget:** EUR 79.5 million.
- **Staff:** 434 including officials, temporary and contract staff and seconded national experts.