2016 discharge: European Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA)

2017/2178(DEC) - 09/02/2018 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2016 and the balance sheet as at 31 December 2016 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 2016, 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 2016.

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 2016 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 2016 are legal and regular in all material respects.

Nevertheless, the following observations were made:

- **procurement**: the Council regretted the deficiencies found by the Court in the Agency's procurement procedures and urges the Agency to take appropriate actions in order to ensure the principles of economy, transparency and equal treatment of tenders;
- **financial programming**: the Council called on the Agency to continue improving its financial programming in order to reduce the level of commitments carried over to the next financial year to the minimum strictly necessary. The Council stressed the need to respect the principles of annuality and of sound financial management, avoiding advance payments as a means of maximizing the budgetary execution at year-end;
- **IT issues**: lastly, the Council encouraged the Agency to pursue its efforts to improve the efficiency of its internal IT processes as already agreed in an action plan between the Agency and the Commission's Internal Audit Service.