2017 discharge: European Aviation Safety Agency (EASA)

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PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Aviation Safety Agency for the year 2017, together with the Agency's reply.

CONTENT: the Court of Auditors carried out the audit on the annual accounts of the European Aviation Safety Agency (EASA).

In brief, the Agency has been given specific regulatory and executive tasks in the field of aviation safety.

Statement of assurance and reliability of the accounts

The Court considered that:

- the Agency's annual accounts present fairly, in all material respects, its financial position as at 31 December 2017 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;

- the transactions underlying the annual accounts for the year ended 31 December 2017 are legal and regular in all material respects.

The report also makes a series of observations on the budgetary and financial management of the Agency, accompanied by the latter's response. The main observations may be summarised as follows:

The Court's observations

Internal controls

The Court noted a lack of transparency as regards one IT framework contract for a maximum amount of EUR 15 million which had been procured and signed although the financing decision covered an amount of EUR 5 million only. In addition, in the case of one audited payment amounting to some EUR 300 000 the Agency purchased, through the contractor, IT services without any competitive procedure.

Financial management

Agencies should introduce a single solution for the electronic exchange and storage of information with third parties participating in public procurement procedures (e-procurement). As the same requirement exists for all EU Institutions, the Commission is developing a comprehensive IT solution covering all phases of public procurement procedures. The Commission launched tools for electronic invoicing (e-invoicing), for the electronic publication of documents related to contract notices (e-tendering) and for the electronic submission of tenders (e-submission). By the end of 2017 the Agency had introduced e-tendering and e-submission for certain procedures, but not e-invoicing.

The Agency's replies

Internal controls

Regarding the framework contract. It intends to support the proof of concept and inception phase of a novel project (Data4Safety) for which the funding and structure has been evolving over months with a number of parties. The contract was for EUR 15 million, however the financial commitments amount finally to a maximum EUR 4 million. Thus, eliminating the possibility to make payments above this amount.

Financial management

The e-submission tool for procurement procedures was implemented last year. For the e-invoicing, the business specifications have been finalised in 2017 and an IT solution is being sought within the constraints of resources and priorities of the Agency.

Lastly, the Court of Auditors' report contains a summary of the Agency's key figures in 2017:

Budget

EUR 192 million.

Staff

771 including officials, temporary and contract staff and seconded national experts.