2017 discharge: European Medicines Agency (EMA)

2018/2185(DEC) - 31/01/2019 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2017 and the balance sheet as at 31 December 2017 of the European Medicines Agency (EMA), as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2017, 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 2017.

The Council welcomed the Court's opinion that the Agency's annual accounts present fairly 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 the Agency's Financial Regulation, and that the underlying transactions for 2017 are legal and regular in all material respects.

Nevertheless, the following observations were made:

- ***financial programming***: the Council encouraged the Agency to continue improving its financial programming and monitoring of the budget implementation, taking into account the decision on the future location of the Agency;

- ***accounting***: deficiencies were found by the Court in the Agency's accounting environment. The Council called on the Agency to take appropriate actions mainly to ensure the accounting officer's independence, as well as to remedy any unjustified delays in the re-validation of its accounting system;

- ***action plan***: the Council welcomed the efforts made by the Agency to implement an action plan established with a view to address the Court's recommendations from previous years to remedy the weaknesses found by the Court in the Agency's information, communication and technology management control. The Council encourages the Agency to promptly assess the measures taken;

- ***staff***: the Council regretted the Court's finding about the critical dependence of the Agency on the extensive use of external consultants, as well as about an inadequate control over project development and implementation. While welcoming the implementation of some measures, it encouraged the Agency to continue improving the development of a structured and systematic policy governing the use of consultants.