

# 2017 discharge: European Food Safety Authority (EFSA)

2018/2190(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 Food Safety Authority (EFSA), as well as the Court of Auditors' report on the annual accounts of the Authority for the financial year 2017, accompanied by the Authority's replies to the Court's observations, the Council recommended the European Parliament to give a discharge to the Executive Director of the Authority in respect of the implementation of the budget for the financial year 2017.

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

Nevertheless, the following observations were made:

- **accounting**: regretting the deficiencies found by the Court in the Authority's accounting environment, the Council called on the Authority to take appropriate actions mainly to ensure the accounting officer's independence;
- **procurement**: the Council called on the Authority to carefully reflect and use the appropriate procurement procedures and to take appropriate actions in order to ensure the effectiveness and cost-efficiency of the process.