2017 discharge: European Union Agency for Railways

2018/2193(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 Railway Agency (ERA), 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, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2017 and the results of its operations, its cash flows, and the changes in net assets 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:

- ***accounting***: the Council regretted the deficiencies found by the Court in the Agency's accounting environment. It called on the Agency to take all necessary actions mainly to ensure the accounting officer's independence and the segregation of duties between the accounting officer and the authorising officer;

- ***procurement***: deficiencies were found by the Court in purchasing of IT services where in one case the Agency has made a purchase without any required competitive procedure or prior market research. The Council called on the Agency to ensure competitive procurement and purchase procedures, fully aligned with the Agency's Financial Regulation.