2017 discharge: European Border and Coast Guard Agency (Frontex)

2018/2195(DEC) - 31/01/2019 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2017 and the European Agency for the Management of Operational Cooperation at the External Borders of the Member States (Frontex), 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 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:

- ***budgetary programming***: while acknowledging the substantially extended mandate, and the increase of the budget and staff since 2016 in the context of the migration crisis, the Council urged the Agency to take immediate actions to ensure an adequate level of control and monitoring in order to remedy the weaknesses found by the Court in the Agency's internal controls system, as well as to prevent weaknesses in future operations, and to undertake measures to solve address the recurrent issue of insufficient proof of expenditure claimed provided by cooperating countries. The Council urged the Agency to implement introduce a simplified cost reimbursement model for operational activities;

- ***carry-overs***: taking account of the Court's changes in its reporting approach on carryovers, as well as the multiannual nature of the Agency's operations, the Council regretted that, again, a high level of commitment appropriations was carried over to 2018. The Council encourages urges the Agency to continue improving its financial programming and monitoring of the budget implementation in order to reduce the unjustified level of commitments carried over and the amounts cancelled at the end of the following year to the strict minimum, in line with the budgetary principle of annuality;

- ***recruitment***: deficiencies were found by the Court in the Agency's procurement and staff recruitment procedures. The Council urged the Agency to further improve its procurement and staff recruitment procedures in order to ensure the effectiveness and the regularity of the processes.