2003 discharge: European Food Safety Authority

2004/2054(DEC) - 30/12/2004

This report from the Court of Auditors concerns the results of the audit carried out by the Court on the annual accounts of the European Food Safety Authority for the financial year ended 31 December 2003. As the Commission handled the Authority's financial management in 2002, the financial year 2003 was thus the first in which the Authority was fully responsible for its financial management. The Authority was established by Regulation 178/2002/EC of 28 January 2002.

On the whole, the Court has obtained reasonable assurance that the annual accounts for the financial year ended 31 December 2003 were reliable and that the underlying transactions, taken as a whole, were legal and regular.

The report states that the final budget appropriations entered into the Authority's budget amounts to EUR 12.6 million with EUR 9.9 million being committed and EUR 5.7 million paid. EUR 4.2 million was carried over to 2004 and EUR 2.7 million cancelled.

The Court also states that there is some incoherence concerning the validation of systems to supply or justify accounting information. No such validation has taken place. Other criticisms include the Personnel Department not carrying out systematic checks on the determination of the remuneration (particularly salaries) and on the financial entitlements of newly recruited staff. The Examination of the IT system control environment showed that it needed to be strengthened in view of the planned increase in the Authority's activities.

The Authority responds point by point to the criticisms made by the Court. Firstly, it notes that the description and validation of the accounting systems will be carried out in the course of the 2004 financial year. As a result of the observations made, checks on the determination of the grades and steps attributed to newly recruited staff were validated and dated by the head of Human Resources. The data relating to the individual rights of staff were also validated.

Lastly, a start was made on strengthening the IT system in March 2004.