

## IV

(Notices)

## NOTICES FROM EUROPEAN UNION INSTITUTIONS, BODIES, OFFICES AND AGENCIES

## COURT OF AUDITORS

## Summary of the results of the Court's 2013 annual audits of the European Agencies and other bodies

(2014/C 442/01)

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## INTRODUCTION

1. Pursuant to the provisions of Article 287 of the Treaty on the functioning of the European Union, the Court has audited the annual accounts<sup>(1)</sup> for the financial year ended 31 December 2013 and the legality and regularity of the transactions underlying them for 32 decentralised agencies<sup>(2)</sup>, 6 executive agencies, the Euratom Supply Agency (Euratom), the European Institute of Innovation and Technology (EIT) and the Europol Pension Fund (hereinafter 'agencies'). Details on the audited agencies, their budgets and staff are provided in *Annex I*.

2. This summary provides an overview of the results of the Court's annual audits of the agencies for the financial year 2013. It aims to facilitate analysis and comparison of the Court's 41 specific reports on the 2013 annual accounts of the agencies. The Court's opinions and comments as well as the agencies' replies can be found in these specific reports. This summary is not an audit report or opinion.

3. Decentralised agencies play an important role in implementing EU policies, especially tasks of a technical, scientific, operational and/or regulatory nature. Their aim is to allow the Commission to concentrate on policymaking and to reinforce cooperation between the EU and national governments by pooling technical and specialist expertise from both sides. They are located throughout the EU. Executive agencies assist the Commission in the implementation of Union spending programmes. They are set up for a fixed period and based in the same location as the Commission.

4. The agencies' 2013 budget amounted to some 2 billion euro (2012: EUR 1,6 billion euro), i.e. about 1,4 % of the EU general budget (2012: 1,2 %). Approximately 1 billion euro comes from the European Commission's subsidies and the rest is income from fees and other sources. The agencies employ some 6 500 (2012: 6 100) permanent and temporary officials, i.e. 14 % (2012: 13 %) of the total number of EU officials authorised under the EU general budget (staff establishment plan). In addition, some 2 900 other staff are working for the agencies (contract or seconded staff).

5. Whereas financial risk related to the agencies is relatively low compared to the total EU budget, the reputational risk for the Union is high: they are highly visible in the Member States and they have significant influence on policy- and decision-making and programme implementation in areas of vital importance to European citizens, i.e. health, safety, security, freedom and justice.

## INFORMATION IN SUPPORT OF THE COURT'S OPINIONS

6. The audit approach taken by the Court comprises analytical audit procedures, direct testing of transactions and an assessment of the agencies' internal controls. This is supplemented by evidence provided by the work of other auditors (where relevant) and an analysis of management representations. In order to consider the particular risks involved, the 2013 audit placed special emphasis on the legality and regularity of grant transactions (in the 11 agencies concerned, see *Annex II*) and related internal controls. The audit of recruitment procedures focused on a follow-up of previous years' findings.

## AUDIT RESULTS

### *Opinions on the reliability of the accounts*

7. The final accounts of all agencies present fairly, in all material respects, their financial position as at 31 December 2013 and the results of their operations and their cash flows for the year then ended, in accordance with the provisions of the applicable Financial Regulations and the accounting rules adopted by the Commission's Accounting Officer.

8. Without calling into question its opinion expressed for eu-LISA, the Court's emphasis of matter<sup>(3)</sup> paragraph draws attention to the valuation of the Schengen Information System (SIS II), the Visa Information System (VIS) and Eurodac (systems) in the Agency's accounts. The operational management of these systems was transferred to the Agency from the Commission in May 2013 by way of a non-exchange transaction and is the core task of the Agency. In the absence of reliable and complete information in respect of their total development cost, they are recorded in the Agency's accounts at their net book values as per the Commission's books and updated at year end. These values relate mainly to hardware and off-the-shelf software components and do not include software development costs.

<sup>(1)</sup> These comprise the 'financial statements' and the 'reports on the implementation of the budget'.

<sup>(2)</sup> The European Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA) was granted financial autonomy by the Commission on 22 May 2013 and was audited by the Court for the first time in 2013.

<sup>(3)</sup> An Emphasis of Matter paragraph is used to draw readers' attention to a matter which is not materially misstated in the accounts, but is of such importance that it is fundamental to users' understanding of the accounts.

### Opinions on the legality and regularity of the transactions underlying the accounts

9. As was the case last year, the Court concluded that the transactions underlying the annual accounts for the year ended 31 December 2013 were legal and regular in all material respects for all agencies except EIT and Frontex (European Agency for the Management of Operational Cooperation at the External Borders).

10. A qualified opinion<sup>(4)</sup> was issued for EIT. Despite further improvements in the Institute's *ex ante* and *ex post* verifications, a material, but not pervasive level of error was found in relation to the legality and regularity of grant transactions and to procurements.

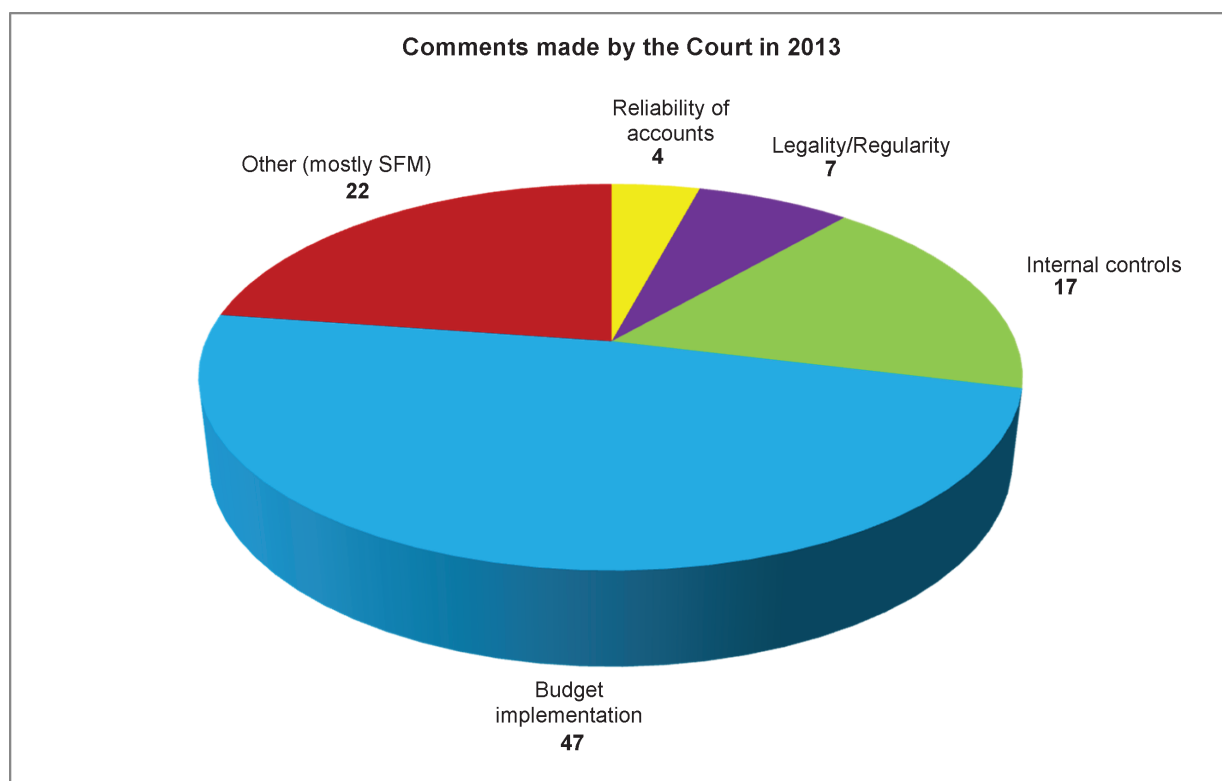
11. The Court also issued a qualified opinion for Frontex. There is still insufficient audit evidence on the legality and regularity of grant transactions. Despite the introduction of more comprehensive *ex ante* verifications for grant agreements signed since June 2013, the majority of 2013 transactions resulted from grant agreements signed before that date. The possible effects are material but no longer pervasive, as was the case last year<sup>(5)</sup>.

### Comments not calling the Court's opinions into question

12. Without calling its opinions into question, the Court made a total of 97 (2012: 123) comments affecting 35 agencies to highlight matters of importance and to indicate room for improvement. Comments were made regarding the reliability of accounts, the legality and regularity of transactions, internal controls, budget implementation and other matters such as sound financial management. Having audited recruitment procedures in detail for several years, the 2013 audit was a follow-up of previous years' findings in this area (hence the decrease in the number of comments)<sup>(6)</sup>.

Chart 1

#### Number of comments by heading



Source: Specific reports on the agencies' 2013 annual accounts.

<sup>(4)</sup> The Court expresses a qualified opinion when the auditor has obtained sufficient appropriate audit evidence and concludes that misstatements or instances of non-compliance are material, but not pervasive, to the annual accounts or underlying transactions (as outlined in paragraph 10). The Court also expresses a qualified opinion when the auditor is unable to obtain sufficient appropriate audit evidence on which to base the opinion, and the possible effects on the annual accounts or underlying transactions of that inability are material but not pervasive (as outlined in paragraph 11).

<sup>(5)</sup> The Court gave a disclaimer of opinion for the financial year 2012.

<sup>(6)</sup> In 2013, the Court made 3 recruitment-related comments (2012: 17).

13. An overview of the comments made for each of the agencies is provided in *Annex II*. A summary of the most frequent comments is provided below.

#### **Comments on the reliability of accounts**

14. Four comments were made in relation to four agencies and addressed weaknesses in the recording of accruals, the completeness of notes to the financial statements, the accounting of fixed assets and the reconciliation of suppliers' statements at year-end. (Last year, five of the seven comments made related to non-validated accounting systems which have since been validated by the agencies' accountants.)

#### **Comments on the legality and regularity of transactions**

15. The seven comments concern seven agencies. Six of them relate to weaknesses in procurement procedures in areas such as transparency of the outsourcing procedures, consistency between contract notice and tender specifications, the consistent application of eligibility/selection criteria, and the extension of framework contracts. Last year, the same number of comments was made on procurement procedures.

#### **Comments on internal controls**

16. The 17 comments (2012: 34) concern 10 agencies (2012: 22). In four cases (2012: five) they related to weaknesses in the implementation of internal control standards, either because they had not been adopted at year-end or they were adopted but only partially implemented, or corrective action was still ongoing. A positive development is the decrease in comments made on fixed assets management (from seven in 2012 to two in 2013) and grant management (from five in 2012 to two in 2013).

#### **Comments on budget implementation**

17. A high level of carry-overs of committed appropriations remains the most frequent comment in this area and concerned 24 (2012: 26) agencies. Although a high level of carry-overs is usually considered to be at odds with the budgetary principle of annuality and can indicate weaknesses in budget planning and implementation, it often resulted from events (partly) beyond the agencies' control (e.g. invoices or cost declarations that had not been received by the year-end) or were justified by the multiannual nature of operations, procurement procedures or projects.

18. High levels of cancellations of carry-overs from previous years were noted in seven cases (2012: nine). Such cancellations indicate that the appropriations carried over were made on the basis of overestimated needs or were otherwise not justified.

#### **Other comments**

19. There were 22 (2012: 27) other comments which concerned 15 agencies (2012: 20). Six related to the absence of headquarter agreements with agencies' host countries and 11 were to matters of sound financial management, for example:

- the level of stand-by duty allowances paid,
- agencies in multiple locations (even within the same Member State): it is likely that administrative costs could be reduced if all staff were centralised,
- cash balances in a number of agencies were higher than justified by operational requirements (506 million euro in total).

#### **Follow-up of previous years' comments**

20. *Annex III* shows that for the 192 open comments at the end of 2012, in 2013 corrective action was completed in 94 cases, ongoing in 47 and outstanding in five cases (no corrective action was required for 46 comments, mainly in relation to budget carry-overs).

#### **CONCLUSIONS**

21. All agencies prepared their accounts in accordance with the provisions of the applicable Financial Regulations and the accounting rules adopted by the Commission's Accounting Officer.

22. The Court concluded that transactions underlying the accounts were legal and regular for all except two agencies. Qualified opinions were issued for EIT and Frontex (mainly in relation to grant transactions).

23. Agencies further improved their procedures by taking corrective action in response to the Court's comments from previous years. Nevertheless, there is considerable room for improvement, as indicated by the high number of comments made in respect of 2013.

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## ANNEX I

## Agencies' income (budget forecasts, entitlements established and amounts received) and staff establishment plans

Agency	Parent DG	Policy Area	2013				2012					
			Forecasted income budget (1) (million euro)	Change of forecasted income budget 2013 vs 2012	Entitlements established (2) (million euro)	Amounts received (3) (million euro)	Staff establishment plan (1)	Change of establishment plan 2013 vs 2012	Forecasted income budget (4) (million euro)	Entitlements established (4) (million euro)	Amounts received (4) (million euro)	Staff establishment plan (2)
<b>Decentralised Agencies</b>												
European Medicines Agency — <b>EMA</b>	SANCO	Health and Consumer	252	14%	269	240	611	4%	222	254	224	590
Office for Harmonization in the Internal Market — <b>OHIM</b>	MARKT	Internal Market and Services	418	-3%	189	189	861	11%	429	176	176	775
European Aviation Safety Agency — <b>EASA</b>	MOVE	Mobility and Transport	151	1%	125	125	692	9%	150	116	115	634
European Agency for the Management of Operational Cooperation at the External Borders — <b>Frontex</b>	HOME	Home Affairs	94	4%	92	92	153	7%	90	76	76	143
European Police Office — <b>Europol</b>	HOME	Home Affairs	83	-1%	83	83	457	0%	84	83	83	457
European Food Safety Authority — <b>EFSA</b>	SANCO	Health and Consumer	76	-1%	76	76	351	-1%	77	77	77	355
European Maritime Safety Agency — <b>EMSA</b>	MOVE	Mobility and Transport	57	-3%	58	56	213	0%	59	54	53	213
European Centre for Disease Prevention and Control — <b>ECDC</b>	SANCO	Health and Consumer	58	0%	59	59	198	-1%	58	58	58	200

Agency	Parent DG	Policy Area	2013					2012				
			Forecasted income budget (million euro)	Change of forecasted income budget 2013 vs 2012	Entitlements established (million euro)	Amounts received (million euro)	Staff establishment plan (1)	Change of establishment plan 2013 vs 2012	Forecasted income budget (million euro)	Entitlements established (million euro)	Amounts received (million euro)	Staff establishment plan (2)
Translation Centre for the Bodies of the European Union — <b>CdT</b>	DGT	Translation	52	8 %	54	50	206	-6 %	48	49	45	220
European Environment Agency — <b>EAA</b>	ENV	Environment	49	17 %	63	63	138	1 %	42	52	51	136
European Body for the Enhancement of Judicial Cooperation — <b>Eurojust</b>	JUST	Justice	32	-3 %	32	32	213	0 %	33	33	33	213
European Chemicals Agency — <b>ECHA</b>	ENTR	Enterprise and Industry	99	200 %	98	98	503	7 %	33	35	35	470
European Railway Agency — <b>ERA</b>	MOVE	Mobility and Transport	26	0 %	26	26	143	-1 %	26	26	26	144
European Union Agency for Fundamental Rights — <b>FRA</b>	JUST	Justice	22	5 %	22	22	78	4 %	21	21	21	75
European Banking Authority — <b>EBA</b>	MARKT	Internal Market and Services	26	24 %	26	26	93	37 %	21	19	19	68
European foundation for the improvement of living & working conditions — <b>Eurofound</b>	EMPL	Internal Market and Services	21	0 %	21	21	101	0 %	21	21	21	101
European Training Foundation — <b>ETF</b>	EAC	Education and Culture	20	-5 %	22	22	96	0 %	21	20	20	96
European Securities and Markets Authority — <b>ESMA</b>	MARKT	Internal Market and Services	28	40 %	30	30	121	61 %	20	19	19	75

Agency	Parent DG	Policy Area	2013				2012					
			Forecasted income budget (million euro)	Change of forecasted income budget 2013 vs 2012	Entitlements established (million euro)	Amounts received (million euro)	Staff establishment plan (1)	Change of establishment plan 2013 vs 2012	Forecasted income budget (million euro)	Entitlements established (million euro)	Amounts received (million euro)	Staff establishment plan (2)
European Centre for the Development of Vocational Training — <b>Cedefop</b>	EAC	Education and Culture	19	0%	18	18	100	-1%	19	20	20	101
European Insurance and Occupational Pensions Authority — <b>EIOPA</b>	MARKT	Internal Market and Services	19	19%	18	18	80	16%	16	14	14	69
European Monitoring Centre for Drugs and Drug Addiction — <b>EMCDDA</b>	HOME	Home Affairs	16	0%	16	16	84	0%	16	16	16	84
European Agency for Safety and Health at Work — <b>EU-OSHA</b>	EMPL	Internal Market and Services	15	0%	16	16	44	0%	15	15	15	44
Community Plant Variety Office — <b>CPVO</b>	SANCO	Health and Consumer	14	8%	13	13	48	4%	13	13	13	46
European GNSS Agency — <b>GSA</b>	ENTR	Enterprise and Industry	14	8%	54	54	77	75%	13	21	21	44
European Fisheries Control Agency — <b>EFCA</b>	MARE	Maritime Affairs & Fisheries	9	-10%	9	9	54	0%	10	10	10	54
European Institute for Gender equality — <b>EIGE</b>	JUST	Justice	7	-13%	8	8	30	0%	8	8	8	30
European Police College — <b>CEPOL</b>	HOME	Home Affairs	8	0%	9	9	28	0%	8	9	9	28
European Union Agency for Network and Information Security — <b>ENISA</b>	CONNECT	Communication Networks, Content and Technology	10	25%	10	10	47	0%	8	8	8	47



Agency	Parent DG	Policy Area	2013					2012				
			Forecasted income budget (1) (million euro)	Change of forecasted income budget 2013 vs 2012	Entitlements established (2) (million euro)	Amounts received (3) (million euro)	Staff establishment plan (5)	Change of establishment plan 2013 vs 2012	Forecasted income budget (4) (million euro)	Entitlements established (4) (million euro)	Amounts received (4) (million euro)	Staff establishment plan (3)
Agency for the Cooperation of Energy Regulators — <b>ACER</b>	ENER	Energy	12	71 %	12	12	49	14 %	7	7	7	43
European Asylum Support Office — <b>EASO</b>	HOME	Home Affairs	11	57 %	10	10	45	18 %	7	2	2	38
Office of the Body of European Regulators for Electronic Communications — <b>BEREC</b>	CONNECT	Communication Networks, Content and Technology	4	33 %	4	4	16	0 %	3	3	3	16
European Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice — <b>eu-LISA</b>	HOME	Home Affairs	34		19	19	120	financially autonomous from 2013	n/a	n/a	n/a	n/a
<b>Executive Agencies</b>												
Education, Audiovisual and Culture Executive Agency — <b>EACEA</b>	EAC	Education and Culture	51	2 %	52	52	105	2 %	50	50	50	103
Research Executive Agency — <b>REA</b>	RTD	Research and Innovation	47	2 %	47	47	140	9 %	46	47	47	128
European Research Council Executive Agency — <b>ERCEA</b>	RTD	Research and Innovation	40	3 %	40	40	100	0 %	39	39	39	100
Executive Agency for Competitiveness and Innovation — <b>EACI</b>	ENER	Energy	16	0 %	16	16	37	0 %	16	17	17	37
Trans-European Transport Network Executive Agency — <b>TEN-T EA</b>	MOVE	Mobility and Transport	10	0 %	10	10	33	0 %	10	10	10	33

Agency	Parent DG	Policy Area	2013						2012			
			Forecasted income budget (1) (million euro)	Change of forecasted income budget 2013 vs 2012	Entitlements established (2) (million euro)	Amounts received (3) (million euro)	Staff establishment plan (5)	Change of establishment plan 2013 vs 2012	Forecasted income budget (4) (million euro)	Entitlements established (4) (million euro)	Amounts received (4) (million euro)	Staff establishment plan (3)
Executive Agency for Health and Consumers — <b>EAHC</b>	SANCO	Health and Consumer	7	0 %	7	7	12	0 %	7	7	7	12
<b>Other Bodies</b>												
European Institute of Innovation and Technology — <b>EIT</b>	EAC	Education and Culture	99	27 %	97	97	34	21 %	78	77	77	28
Euratom Supply Agency (1) — <b>Euratom</b>	ENER & RTD	Energy & Research and Innovation	0,1	0 %	0,1	0,1	25	0 %	0,1	0,1	0,1	25
Europol Pension Fund — <b>EPF</b>	HOME	Administrative Expenditure of Europol	n/a		n/a	n/a	n/a		n/a	n/a	n/a	n/a
<b>Total</b>			<b>2 026</b>	<b>10 %</b>	<b>1 830</b>	<b>1 794</b>	<b>6 536</b>	<b>8 %</b>	<b>1 844</b>	<b>1 582</b>	<b>1 545</b>	<b>6 075</b>
			Commission subsidy part in agencies' income:									
			Agencies' forecasted income budget in comparison with EU general budget:									
			Agencies' staff establishment plan in comparison with total under the EU general budget:									
							2013		2012			
							51,9 %		64,0 %			
							1,4 %		1,4 %			
							14,0 %		13,1 %			

(1) Euratom Supply Agency is not consolidated in the EU annual accounts.

(2) According to 2013 provisional consolidated EU annual accounts.

(3) Permanent and temporary EU officials (AD and AST) only, according to staff establishment plan. In addition, some 2 880 staff are working for EU agencies on the basis of temporary or secondment contracts.

(4) According to 2012 final consolidated EU annual accounts (adjusted for OHIM).







	Total No of comments	Reliability of accounts	Legality/Regularity of Transactions		Internal Controls				Budget Implementation					Other comments					
			Weaknesses in procurement procedures	Other	ICS not fully implemented	Weak controls over fixed assets/stock taking	Weak grant controls	Other	High carry-overs	High budget transfers	High cancellations of 2012 carry-overs	Insufficient commitments	Other	Recruitment	SFM	No headquarters agreement with MS	Other		
<b>41 TEN-T EA — Brussels</b>	<b>3</b>																		
<b>Subtotals:</b>	<b>97</b>	<b>4</b>	<b>6</b>	<b>1</b>	<b>4</b>	<b>2</b>	<b>2</b>	<b>9</b>	<b>24</b>	<b>3</b>	<b>7</b>	<b>6</b>	<b>3</b>	<b>7</b>	<b>6</b>	<b>3</b>	<b>11</b>	<b>6</b>	<b>2</b>
<b>Totals:</b>		<b>4</b>	<b>7</b>		<b>17</b>				<b>47</b>					<b>22</b>					
		<b>4 %</b>	<b>7 %</b>		<b>18 %</b>				<b>48 %</b>					<b>23 %</b>					

(1) Grant management

## ANNEX III

## Follow-up of open 2011 and 2012 comments not calling the Court's opinions into question

		Total	Completed	Ongoing	Outstanding	N/A
	<b>Decentralised Agencies</b>					
1	European Medicines Agency — <b>EMA</b>	8	4	1		3
2	Office for Harmonization in the Internal Market — <b>OHIM</b>	5	2			3
3	European Aviation Safety Agency — <b>EASA</b>	5	3			2
4	European Agency for the Management of Operational Cooperation at the External Borders — <b>Frontex</b>	10	4	6		
5	European Police Office — <b>Europol</b>	14	10	1		3
6	European Food Safety Authority — <b>EFSA</b>	6	3	1		2
7	European Maritime Safety Agency — <b>EMSA</b>	6	3	2		1
8	European Centre for Disease Prevention and Control — <b>ECDC</b>	3		1		2
9	Translation Centre for the Bodies of the EU — <b>CdT</b>	2		2		
10	European Environment Agency — <b>EEA</b>	1		1		
11	European Body for the Enhancement of Judicial Cooperation — <b>Eurojust</b>	4	2	1		1
12	European Chemicals Agency — <b>ECHA</b>	4	2			2
13	European Railway Agency — <b>ERA</b>	6	3	3		
14	European Union Agency for Fundamental Rights — <b>FRA</b>	3	2			1
15	European Banking Authority — <b>EBA</b>	7	5	1		1
16	European Foundation for the Improvement of Living and Working Conditions — <b>Eurofound</b>	0				
17	European Training Foundation — <b>ETF</b>	1				1

		Total	Completed	Ongoing	Outstanding	N/A
18	European Securities and Markets Authority — <b>ESMA</b>	13	4	6	0	3
19	European Centre for the Development of Vocational Training — <b>Cedefop</b>	5	4			1
20	European Insurance and Occupational Pensions Authority — <b>EIOPA</b>	6	4		1	1
21	European Monitoring Centre for Drugs and Drug Addiction — <b>EMCDDA</b>	6	2	4	0	
22	European Agency for Safety and Health at Work — <b>EU-OSHA</b>	4	3	1		
23	Community Plant Variety Office — <b>CPVO</b>	3	1	2		
24	European GNSS Agency — <b>GSA</b>	3	2			1
25	European Fisheries Control Agency — <b>EFCA</b>	3	2			1
26	European Institute for Gender Equality — <b>EIGE</b>	4	2	2		
27	European Police College — <b>CEPOL</b>	10	2	4	1	3
28	European Union Agency for Network and Information Security — <b>ENISA</b>	2	1	1		
29	Agency for the Cooperation of Energy Regulators — <b>ACER</b>	7	5	2		
30	European Asylum Support Office — <b>EASO</b>	12	2	1	1	8
31	Office of the Body of European Regulators for Electronic Communications — <b>BEREC</b>	14	11	3		
32	European Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice — <b>eu-LISA</b> <sup>(1)</sup>					
	<b>Executive Agencies</b>					
33	Education, Audiovisual and Culture Executive Agency — <b>EACEA</b>	1				1
34	Research Executive Agency — <b>REA</b>	2	1			1



	Total	Completed	Ongoing	Outstanding	N/A
<b>35</b> European Research Council Executive Agency — <b>ERCEA</b>	0				
<b>36</b> Executive Agency for Competitiveness and Innovation — <b>EACI</b>	2	2			
<b>37</b> Trans-European Transport Network Executive Agency — <b>TEN-T EA</b>	1				1
<b>38</b> Executive Agency for Health and Consumers — <b>EAHC</b>	3				3
<b>Other Bodies</b>					
<b>39</b> European Institute of Innovation and Technology — <b>EIT</b>	3	2	1		
<b>40</b> Euratom Supply Agency — <b>EURATOM</b>	2	1		1	
<b>41</b> Europol Pension Fund — <b>EPF</b>	1			1	
<b>Totals</b>	<b>192</b>	<b>94</b>	<b>47</b>	<b>5</b>	<b>46</b>

(<sup>1</sup>) Agency first audited in 2013 therefore no 2012 comments to refer to.