

## IV

(Notices)

NOTICES FROM EUROPEAN UNION INSTITUTIONS, BODIES, OFFICES AND  
AGENCIES

## COURT OF AUDITORS

**Summary of the results of the ECA's annual audits of the European Agencies and other bodies for the  
financial year 2016**

(2017/C 417/01)

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## ACRONYMS OF THE AGENCIES AND OTHER BODIES OF THE EU

Acronym	Full name	Location
<b>ACER</b>	Agency for the Cooperation of Energy Regulators	Ljubljana, Slovenia
<b>BEREC</b>	Office of the Body of European Regulators for Electronic Communications	Riga, Latvia
<b>CdT</b>	Translation Centre for the Bodies of the European Union	Luxembourg, Luxembourg
<b>Cedefop</b>	European Centre for the Development of Vocational Training	Thessaloniki, Greece
<b>CEPOL</b>	European Union Agency for Law Enforcement Training	Budapest, Hungary
<b>CHAFEA</b>	Consumers, Health, Agriculture and Food Executive Agency	Luxembourg, Luxembourg
<b>CPVO</b>	Community Plant Variety Office	Angers, France
<b>EACEA</b>	Education, Audiovisual and Culture Executive Agency	Brussels, Belgium
<b>EASA</b>	European Aviation Safety Agency	Cologne, Germany
<b>EASME</b>	Executive Agency for Small and Medium-sized Enterprises	Brussels, Belgium
<b>EASO</b>	European Asylum Support Office	Valletta, Malta
<b>EBA</b>	European Banking Authority	London, United Kingdom
<b>ECDC</b>	European Centre for Disease Prevention and Control	Stockholm, Sweden
<b>ECHA</b>	European Chemicals Agency	Helsinki, Finland
<b>EEA</b>	European Environment Agency	Copenhagen, Denmark
<b>EFCA</b>	European Fisheries Control Agency	Vigo, Spain
<b>EFSA</b>	European Food Safety Authority	Parma, Italy
<b>EIGE</b>	European Institute for Gender Equality	Vilnius, Lithuania
<b>EIOPA</b>	European Insurance and Occupational Pensions Authority	Frankfurt, Germany
<b>EIT</b>	European Institute of Innovation and Technology	Budapest, Hungary
<b>EMA</b>	European Medicines Agency	London, United Kingdom
<b>EMCDDA</b>	European Monitoring Centre for Drugs and Drug Addiction	Lisbon, Portugal

Acronym	Full name	Location
<b>EMSA</b>	European Maritime Safety Agency	Lisbon, Portugal
<b>ENISA</b>	European Union Agency for Network and Information Security	Heraklion, Greece
<b>ERA</b>	European Union Agency for Railways	Valenciennes, France
<b>ERCEA</b>	European Research Council Executive Agency	Brussels, Belgium
<b>ESMA</b>	European Securities and Markets Authority	Paris, France
<b>ETF</b>	European Training Foundation	Turin, Italy
<b>EUIPO</b>	European Union Intellectual Property Office	Alicante, Spain
<b>eu-LISA</b>	European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice	Tallinn, Estonia
<b>EU-OSHA</b>	European Agency for Safety and Health at Work	Bilbao, Spain
<b>Euratom</b>	Euratom Supply Agency	Luxembourg, Luxembourg
<b>EUROFOUND</b>	European Foundation for the Improvement of Living and Working Conditions	Dublin, Ireland
<b>EUROJUST</b>	The European Union's Judicial Cooperation Unit	The Hague, Netherlands
<b>EUROPOL</b>	European Police Office	The Hague, Netherlands
<b>FRA</b>	European Union Agency for Fundamental Rights	Vienna, Austria
<b>Frontex</b>	European Border and Coast Guard Agency	Warsaw, Poland
<b>GSA</b>	European Global Navigation Satellite Systems Agency	Prague, Czech Republic
<b>INEA</b>	Innovation & Networks Executive Agency	Brussels, Belgium
<b>REA</b>	Research Executive Agency	Brussels, Belgium
<b>SRB</b>	Single Resolution Board	Brussels, Belgium

## EXECUTIVE SUMMARY

The European Court of Auditors (the ECA) has audited the accounts and underlying transactions of 41 European bodies, offices and agencies (agencies) for the financial year 2016. The ECA has issued unqualified (clean) audit opinions on the accounts of all agencies and on the underlying transactions for all agencies except one (EASO).

Although the agencies' accounts presented a fair view of their financial and economic situation and the transactions underlying the accounts were legal and regular in most cases, there is still room for improvement, as reported in some of the ECA's *emphasis of matter* and *other matter* paragraphs and through the *comments on audit findings not calling the audit opinions into question*.

This document provides a summary of the results of these audits. It aims to facilitate the analysis and comparison of the ECA's Specific Annual Reports (SARs) for these agencies. The ECA's opinions and comments, and the replies to them, can be found in the respective SARs. This summary is not an audit report or opinion.

## WHO WE ARE

The Court is the EU institution auditing the EU's finances. The Court's mission is to contribute to improving EU financial management, promote accountability and transparency, and act as the independent guardian of the financial interests of the citizens of the Union. The Court's role as the EU's independent external auditor is to check that EU funds are correctly accounted for, are raised and spent in accordance with the relevant rules and regulations and have achieved value for money. Within this mandate the Court annually examines the accounts and the transactions underlying them, for all EU institutions and agencies.

## WHAT WE AUDITED

### *Different types of agencies are located across EU Member States*

The agencies are distinct legal entities set up by an act of secondary legislation to carry out specific technical, scientific or managerial tasks that help the EU institutions design and implement policies. They are highly visible in the Member States and have significant influence on policy and decision making and programme implementation in areas of vital importance to European citizens' daily life, e.g. health, safety, security, freedom and justice. Depending on their set-up and tasks, a distinction can be made between decentralised agencies, other bodies, and Commission executive agencies. References to specific agencies in this summary are made by using abbreviations of their full names, which are provided in the list of acronyms at the beginning of the report.

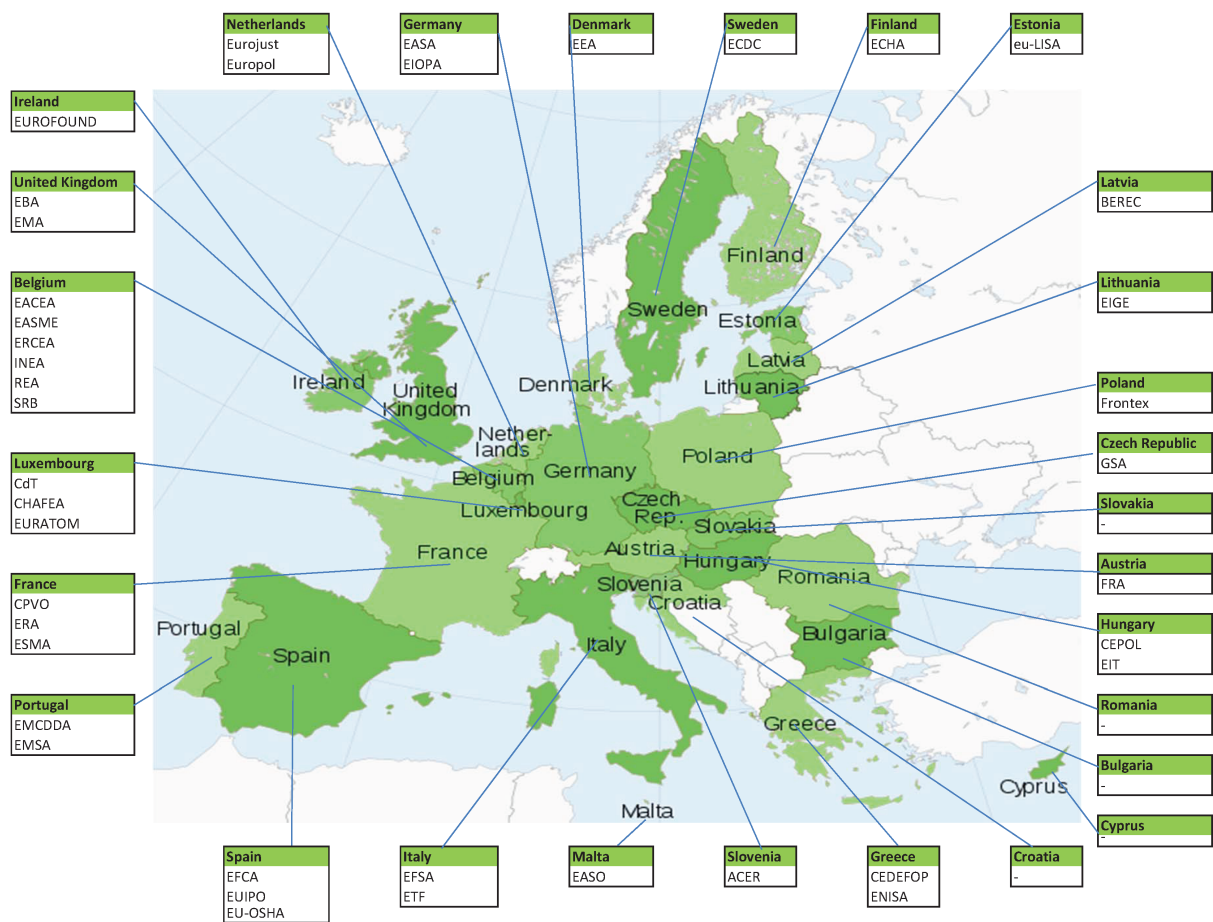
The **32 decentralised agencies** play an important role in preparing and implementing EU policies, especially for tasks of a technical, scientific, operational and/or regulatory nature. Their aim is to allow the Commission to concentrate on policy-making and to reinforce cooperation between the EU and national governments by pooling technical and specialist expertise from both sides. Decentralised agencies are set up for an indefinite period and are located across the EU (*see Figure 1*).

The three **other bodies** are the **EIT, Euratom and the SRB**. The EIT in Budapest is an independent, decentralised EU body which pools scientific, business and education resources to boost the Union’s innovation capacity. Euratom in Luxembourg was created to support the aims of the European Atomic Energy Community Treaty. The SRB in Brussels is the key authority of the Single Resolution Mechanism in the European Banking Union. Its mission is to ensure the orderly resolution of failing banks, with as little impact as possible on the real economy and public finances of EU Member States and others.

The **six Commission executive agencies** are entrusted with tasks relating to the management of one or more Union programmes and are set up for fixed periods of time. They are located in Brussels (**EACEA, EASME, ERCEA, INEA, REA**) and Luxembourg (**CHAFEA**).

Figure 1

Agencies’ locations across Member States



**Agencies' budgets and financing — increases in priority areas and in the importance of self-financing**

The majority of agencies are almost fully financed by the EU general budget with some being fully or partially self-financed (see breakdown in Table 1). The **ERA** is due to become partially self-financed as of June 2019 at the latest.

Table 1

**The types and financing of agencies**

	Financed by		
	Mainly EU general budget	Mainly self-financed	EU budget, MS contributions and/or fees (partially self-financed)
Decentralised agencies	24	2 CPVO, EUIPO	6 EASA, EBA, ECHA, EIOPA, EMA, ESMA
Other bodies	2 EIT, Euratom	1 SRB	—
Commission executive agencies	6 EACEA, REA, ERCEA, EASME, INEA, CHAFAE	—	—

The total 2016 budget of all agencies (except the SRB, with its specific mandate and mechanism), amounted to some 3,4 billion euros (2015: 2,8 billion euros) which is equivalent to some 2,4 % of the 2016 EU general budget (2015: 2,0 %). The increase is mainly related to agencies working on matters related to Industry, Research and Energy (additional 358 million euros) and Civil liberties, Justice and Home Affairs (additional 174 million euros). Of the 3,4 billion euro budget, some 2,3 billion euros were financed by the EU general budget, whereas some 1 billion euros were financed by fees and also by direct contributions from Member States, EFTA countries, etc.

In addition, the **SRB**, which was established by the SRM Regulation supporting the Single Resolution Mechanism, budgeted some 11,8 billion euros in contributions from Credit Institutions in order to fully establish the Single Resolution Fund by 2023.

The total 2016 budget of all agencies including the SRB therefore amounted to some 15,2 billion euros. Details on individual agencies' budgets are provided in Annex I.

Figure 2  
Agencies' funding sources 2016

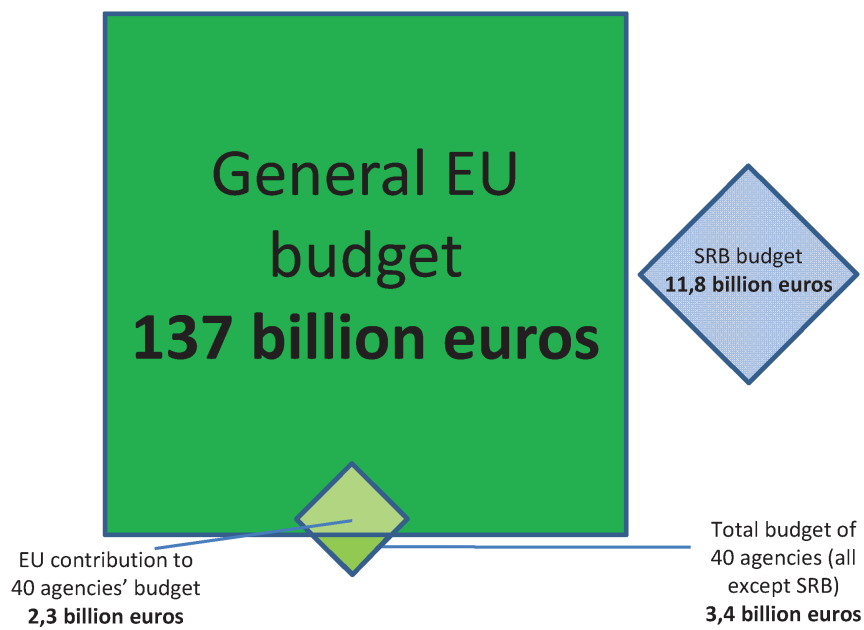
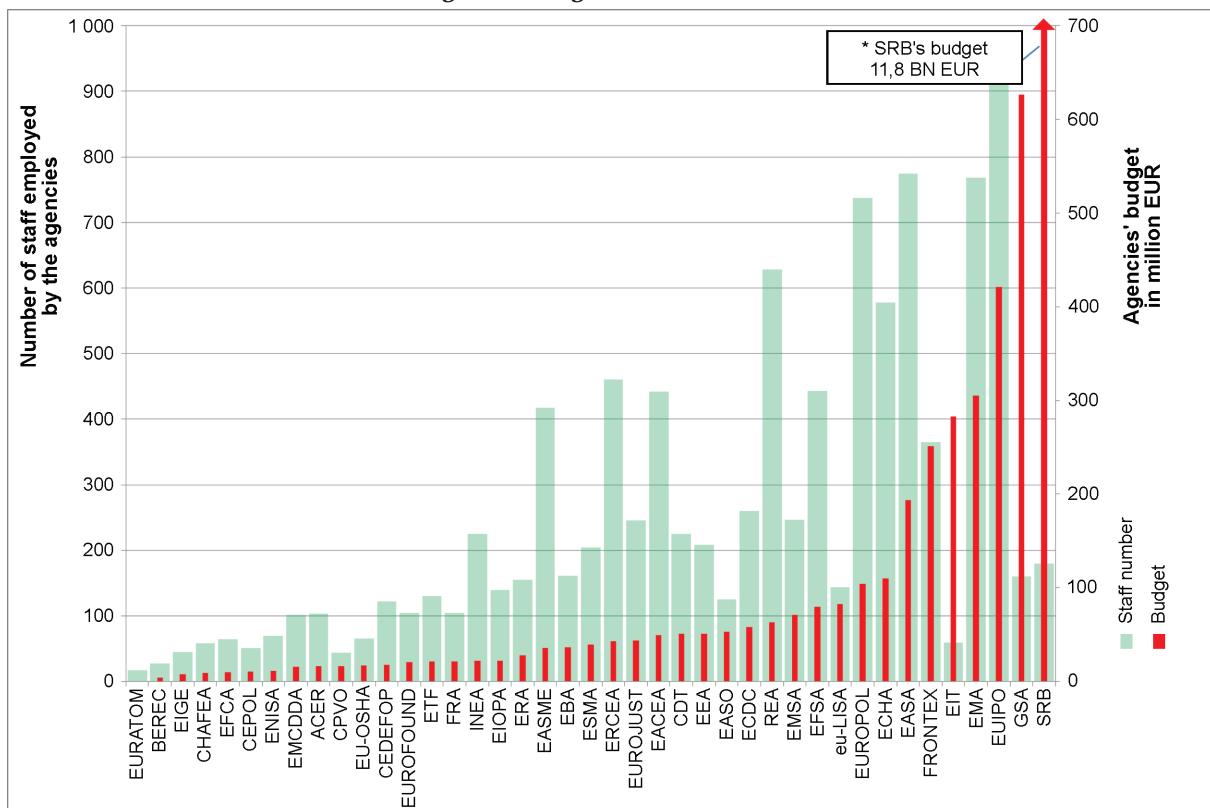


Figure 3  
Agencies budgets in million euros





### Staff increases in priority areas

At the end of 2016 the agencies employed 10 364 staff (2015: 9 848) <sup>(1)</sup> <sup>(2)</sup>. As in the previous year, the largest increase in staff numbers occurred in agencies dealing with matters related to Industry, Research and Energy (110), Civil liberties, Justice and Home Affairs (177) and Economic and Monetary Affairs (85). Details on the individual agencies' staff numbers are provided in *Annex I*.

### Audit arrangements

Article 287 of the Treaty on the Functioning of the European Union <sup>(3)</sup> lays down that the ECA must examine the accounts of all agencies set up by the Union in so far as the relevant constituent instrument does not preclude such examination. We therefore audited 41 agencies and issued opinions on the reliability of their accounts and on the legality and regularity of the underlying transactions for the financial year ended 31 December 2016.

The current legislative framework defines the audit arrangements for the agencies' accounts as presented in *Table 2*.

Table 2

#### Audit arrangements for the agencies' accounts

Agencies	Audited by	
	The ECA	Audit firm & the ECA
Decentralised agencies	2	30
Other bodies	1 <sup>(1)</sup>	2
Executive agencies	6	—

<sup>(1)</sup> Given the limited resources and operations of the Euratom Supply Agency, it is audited solely by the ECA.

The annual accounts of 32 agencies were verified by independent external auditors (audit firms) in accordance with Article 208(4) of the EU Financial Regulation <sup>(4)</sup> and Article 107(1) of the framework financial regulation for agencies <sup>(5)</sup>. We reviewed the work of the audit firms in accordance with international audit standards. This review provided adequate assurance for us to base our own audit opinions on the reliability of the accounts using the audit firms' work. For the remaining nine agencies, we alone audited the reliability of the accounts. As in prior years the ECA remained exclusively responsible for the audit of the legality and regularity of the transactions underlying the accounts of all agencies.

Apart from the agencies audited by the ECA, there are three agencies related to defence (the European Defence Agency, the European Institute for Securities Studies and the European Union Satellite Centre) which fall under the authority of the Council and are financed through Member States' contributions. These are not audited by the ECA, but by other independent external auditors. In our 2014 Landscape Review <sup>(6)</sup> on EU accountability and public audit arrangements we found that there was no compelling reason for the different audit mandates for these agencies.

<sup>(1)</sup> Staff members include officials, temporary and contract staff as well as seconded national experts.

<sup>(2)</sup> 2015 staff figures were updated based on data provided by the agencies.

<sup>(3)</sup> OJ C 326, 26.10.2012, p. 47.

<sup>(4)</sup> Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council (OJ L 298, 26.10.2012, p. 1).

<sup>(5)</sup> Commission Delegated Regulation (EU) No 1271/2013 (OJ L 328, 7.12.2013, p. 42).

<sup>(6)</sup> ECA Landscape Review — Gaps, overlaps and challenges: a landscape review of EU accountability and public audit arrangements

## WHAT WE FOUND

### ***Clean audit opinions on the reliability of the accounts for all agencies***

The final accounts of all 41 agencies present fairly, in all material respects, their financial position as at 31 December 2016 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.

### ***Clean audit opinions on the legality and regularity of the transactions underlying the accounts for all agencies, except for EASO***

We concluded that for 40 agencies, the transactions underlying the annual accounts for the year ended 31 December 2016 were legal and regular in all material respects.

We issued a qualified opinion on the legality and regularity of the transactions underlying the accounts of **EASO**. The qualification refers to two procurement procedures where compliance with public procurement principles was inadequate.

### ***Matters of specific importance highlighted by the ECA***

We issued *emphasis of matter paragraphs* <sup>(7)</sup> for the two London-based agencies, **EBA** and **EMA**, concerning the United Kingdom's decision to withdraw from the European Union. The EBA's and EMA's accounts and related notes had been prepared on the basis of the limited information available at the date of their signature and did not yet provide a reliable estimate of future costs resulting from the cessation of activities in the United Kingdom and their subsequent move to other locations. We also referred to the risk of decreases in revenue following the United Kingdom's departure from the EU and the risk that the removal of these agencies will lead to a loss of expertise, causing a risk to business continuity.

We issued seven *other matter paragraphs* <sup>(8)</sup> on the possible impact of the United Kingdom's departure from the European Union on the revenue and activities of several non-London based agencies. **CPVO**, **EASA**, **ECHA**, **EIOPA**, **ESMA** and **EUIPO** may face a decrease in revenue as a direct result of reduced fee-generating activities in the United Kingdom. **GSA** operates technical units located in the United Kingdom, whose status has yet to be determined.

In the case of the **SRB** we issued an *emphasis of matter paragraph* on the control framework in place for the calculation of Credit Institutions' contributions to the Single Resolution Fund. We emphasised that Fund contributions are calculated on the basis of information provided by Credit Institutions to the Board through the national resolution authorities. However, the SRM Regulation does not provide for a comprehensive and consistent control framework to ensure the reliability of the information. Furthermore, we noted that the methodology for calculating contributions laid down in the legal framework is very complex, resulting in a risk to accuracy. Moreover, the Board cannot release details on the risk-assessed contribution calculations per Credit Institution as they are interlinked and include confidential information about other Credit Institutions. This affects the transparency of these calculations.

We also issued *other matter paragraphs* on weaknesses in the procurement procedures carried out by the Legal Entities of the **EIT's** Knowledge Innovation Centres, and on the EIT's human resources being too limited to deal with its expanded workload.

For the **CdT** we included an *other matter paragraph* on the fact that several agencies are making increasing use of in-house and other alternative translation solutions. This implies that the CdT's capacity is not being used to the greatest possible extent and that there is a duplication at European level of translation systems development and running costs. The increased use of alternative translation solutions by the other agencies puts the CdT's business model at risk.

<sup>(7)</sup> *Emphasis of matter paragraphs* draw attention to important issues which are fundamental to the reader's understanding of the accounts.

<sup>(8)</sup> *Other matter paragraphs* are used to communicate important matters other than those presented or disclosed in the annual accounts.

### **Other audit findings in various areas**

We also reported a total of 115 audit findings ‘comments’ (2015: 90) affecting 34 agencies (2015: 37) to highlight matters of importance and to indicate room for improvement. An overview of the comments made for each of the agencies is provided in *Annex II*.

### **Human resources — a matter of concern in some cases**

Adequate staffing is a crucial element for the stability and efficiency of the agencies’ operations and their ability to implement their work programmes. We found that seven agencies were affected by human resource management issues and other staff matters, including high staff turnover, shortcomings in recruitment procedures and vacant posts which were occupied by interim staff for a long period of time.

Three agencies (**Frontex, CEPOL and BEREK**) experienced difficulties in finding suitable candidates with the required profile, which is possibly related to the salary correction coefficient applied for the hosting country (66,7 %, 69 % and 76,5 % respectively). Where suitable candidates were found, the number of staff that could be recruited from the host state was disproportionately higher than staff from other Member States. In order to attract candidates, Frontex recruited 14 members of staff at a grade higher than was allowed by the Staff Regulations. For the other two agencies a high turnover of staff was noticed, which may impact business continuity and the agencies’ ability to implement the activities planned in their work programmes. For CEPOL an additional possible reason for recruitment difficulties is competition with another EU body located in Budapest (EIT).

Three Agencies (**EMA, EIT, ECDC**) faced organisational challenges. EMA has undergone two major reorganisations since 2014, including the internal reallocation of top and middle management positions. The reallocation of key staff in the area of IT and administration was not successful, causing a material risk of instability to the Agency and its operations. The Director of the EIT changed four times between its creation in 2008 and July 2014. Since August 2014 the position of the Director, and, since February 2013, one other managerial position, have been filled on an ad interim basis, which contravenes the 1-year maximum period set for interim placements in the Staff Regulations. This is a cause of uncertainty for stakeholders and jeopardises strategic continuity. At the ECDC the Director ad interim was appointed in May 2015 and was still in place on 31 December 2016, thereby exceeding the maximum of 1 year. This ad interim appointment also resulted in 15 additional ad interim arrangements for other staff.

### **Public procurement remains an error-prone area**

The objective underlying public procurement is to ensure competition between economic operators to achieve the most economically advantageous purchase in a transparent, objective and consistent manner and on the basis of the applicable legal framework. We reported in the SARs for **EASO, EMCDDA, eu-LISA, EMA** and **BEREC** that agencies did not fully comply with the public procurement principles and rules laid down in the Financial Regulation. The comments address, mainly, inconsistencies in tender documents, non-compliance with the criteria set for the selection of economic operators, lack of formal procedures and lack of clear delegated authority to award and sign contracts.

The ECA appreciated the fact that agencies were making increasing use of interinstitutional framework contracts (FWC) for the procurement of goods and services, leading to administrative efficiency and economies of scales. However, for one interinstitutional FWC regarding software, IT licences and services, signed in 2014 between one contractor and the Commission on behalf of several Institutions and agencies, subsequent implementation by at least three agencies (**EMA, EEA, EASO**) was not optimal. The contractor acts as an intermediary between the Institutions and agencies and the potential suppliers that can address their needs. For these intermediary services the contractor is entitled to a mark-up of between two and nine percent of the suppliers’ prices. We noted for the audited payments under this FWC that the prices and mark-ups charged were not always systematically checked against the suppliers’ quotes and invoices, that the implementation of the FWC did not always ensure sufficient competition and, therefore, did not ensure that the most economical solution was chosen.

Weaknesses in public procurement procedures were also reported in relation to internal controls. In five cases in four agencies (**EASO, EIT, EMSA, EIGE**) we found that weak controls led to inefficiencies, for instance due to underestimated procurement needs at the time of the procedures.

Although performance aspects are not the focus of our annual agency audits, our auditors are expected to be mindful of the risks of weak performance and of risks relating to financial management. In seven cases in six agencies (**eu-LISA, Frontex, EU-OSHA, EEA, BEREC, EUIPO**) we commented on non-optimal public procurement arrangements that put best value for money at risk, and on weaknesses in monitoring contract implementation.

### Diverse IT landscape despite mainly similar activities

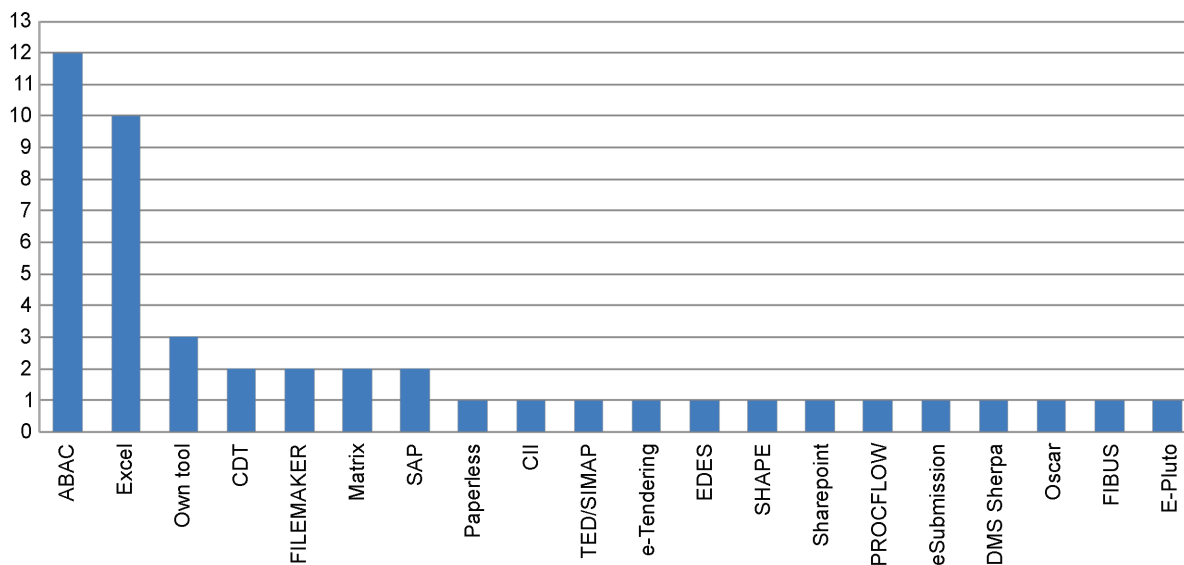
Agencies carry out a wide range of operational activities, requiring adequate and sometimes tailor-made IT solutions. However, key operational and administrative activities are implemented on the basis of the same legal framework, which suggests they have similar processes that can be supported by similar IT solutions. While the agencies have made very good progress in the use of similar budget management and accounting systems, there is still a multitude of IT solutions used in other key areas such as human resources management and procurement/contract management. Agencies should consider further harmonisation of IT solutions in these areas, too, as this would not only enhance cost-efficiency, but also reduce internal control risks and strengthen IT governance.

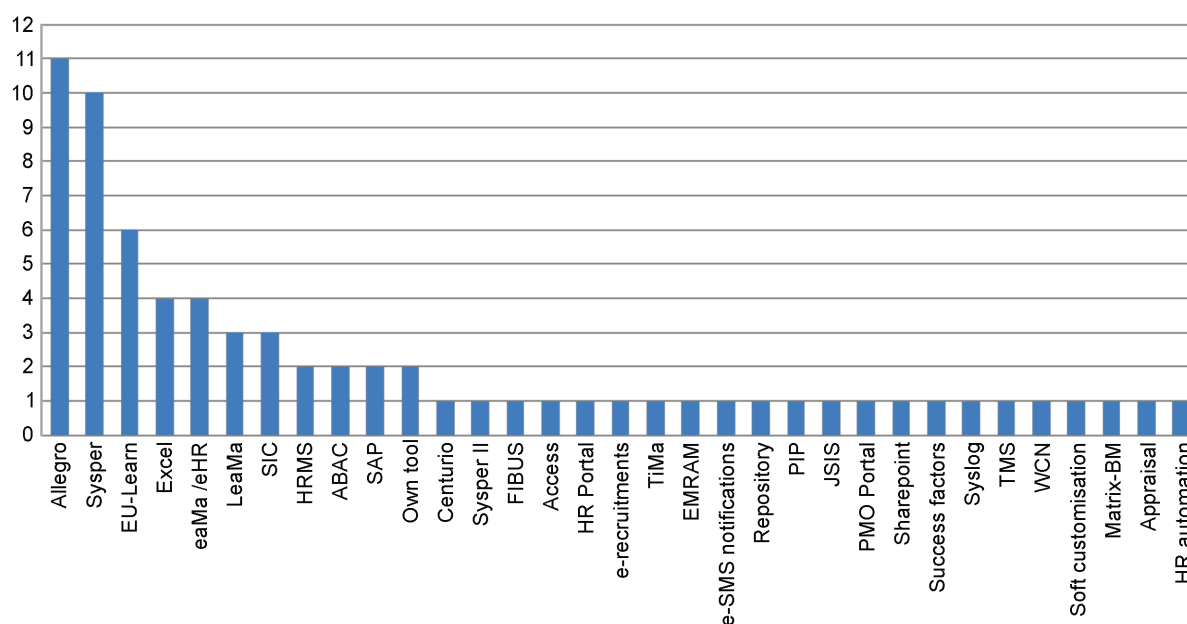
Other potential gains which could be achieved, for example, would be more harmonised management and stakeholder reporting, and the introduction of more automated audit procedures to increase audit efficiency. The EU Agencies Network is committed to further promoting interagency cooperation and cooperation with the Commission on such matters and, as far as the external audit is concerned, also with the ECA.

Figure 4

### Variety of IT solutions across the agencies

#### HR management systems



**Procurement/contract management systems****IT consultancy and project management at EMA to be improved**

In addition to the standard annual audit work covering all the agencies, we reviewed the hiring of IT consultants at the EMA in connection with two major IT projects (Pharmacovigilance and Clinical Trials), through which the Agency is addressing legislative obligations to establish complex pan-EU network systems requiring extensive IT development. As there was no expansion of the EMA's staff establishment plan to facilitate the build-up of in-house expertise in business and IT development, it commissioned consulting companies in these areas, which rendered it critically dependent on external expertise.

We also found that no methodology suited to such complex large-scale projects had been put in place before the projects began, and this may have affected management's ability to supervise and monitor project implementation and ensure the coherence of the projects. The EMA has continued to develop an adequate methodology with the latest refinement introduced in September 2016.

The EMA's ability to control the activity of its consultants and monitor the quality of delivery was also limited because of the type of consultancy contracts used (time and means) and also due to the fact that part of the consulting process is being carried out off-site and in another Member State. The EMA has experienced delays and escalating costs in implementing the projects. Frequent changes in project scope, budget and deadlines were due mainly to evolving system requirements which took into account the changing needs of Member States. There is no certainty yet regarding the final costs and go-live dates of the IT systems.

With regard to the results of this pilot audit of consultancy services at the EMA, the ECA will put the advanced methodology, knowledge and expertise acquired during this audit to good use in future, wherever appropriate.

### **Budgetary management improving — with exceptions**

The number of comments made in this area decreased considerably in 2016, but high carry-overs of committed budget appropriations remain the most frequent comment in the SARs and still concern 23 agencies. However, these carry-overs are usually explained by the multiannual nature of operations. We invited several agencies to consider introducing differentiated budget appropriations. This is the tool provided by the Financial Regulation to deal with such situations.

Cancellations of budget appropriations carried over from previous years, indicating an overestimation of budgetary needs and thus planning weakness, were reported in four cases (**Frontex, CPVO, CHAFEA, EASME**).

In response to the migration crisis faced by the Union, the tasks of **Frontex** and **EASO** increased considerably. As a consequence, the 2016 final budgets for EASO and Frontex were three times and 75 % higher respectively compared with the previous year. Both agencies were confronted with considerable administrative and operational challenges and high expectations to deliver results immediately without much time to adapt systems and procedures and to hire the necessary staff. Consequently, they faced problems absorbing the additional funds during the budgetary year, leading to considerable cancellations (Frontex) or high carry-overs (EASO) of funds. This was one reason for non-compliance with budgetary and public procurement rules in various cases and difficulties in implementing grant agreements with the Commission or beneficiaries in an optimal way.

### **External evaluations are positive in general**

For the first time we made explicit reference to the outcome of external evaluations of agencies' activities and overall performance in six cases. Evaluation results were positive in general and agencies prepared action plans to follow up issues raised in the evaluation reports. While most agencies' founding regulations provide for an external evaluation to be carried out periodically (usually every 4 to 6 years), we found that the founding regulations of six agencies (**EASO, eu-LISA, ETF, ENISA, EIGE, REA**) do not include such a provision, which is an issue that should be addressed. We also reported that **EMA's** founding regulation requires an external evaluation every 10 years and this is too long a time span for effective performance feedback to stakeholders.

### **IAS audit results reported to give a more comprehensive view**

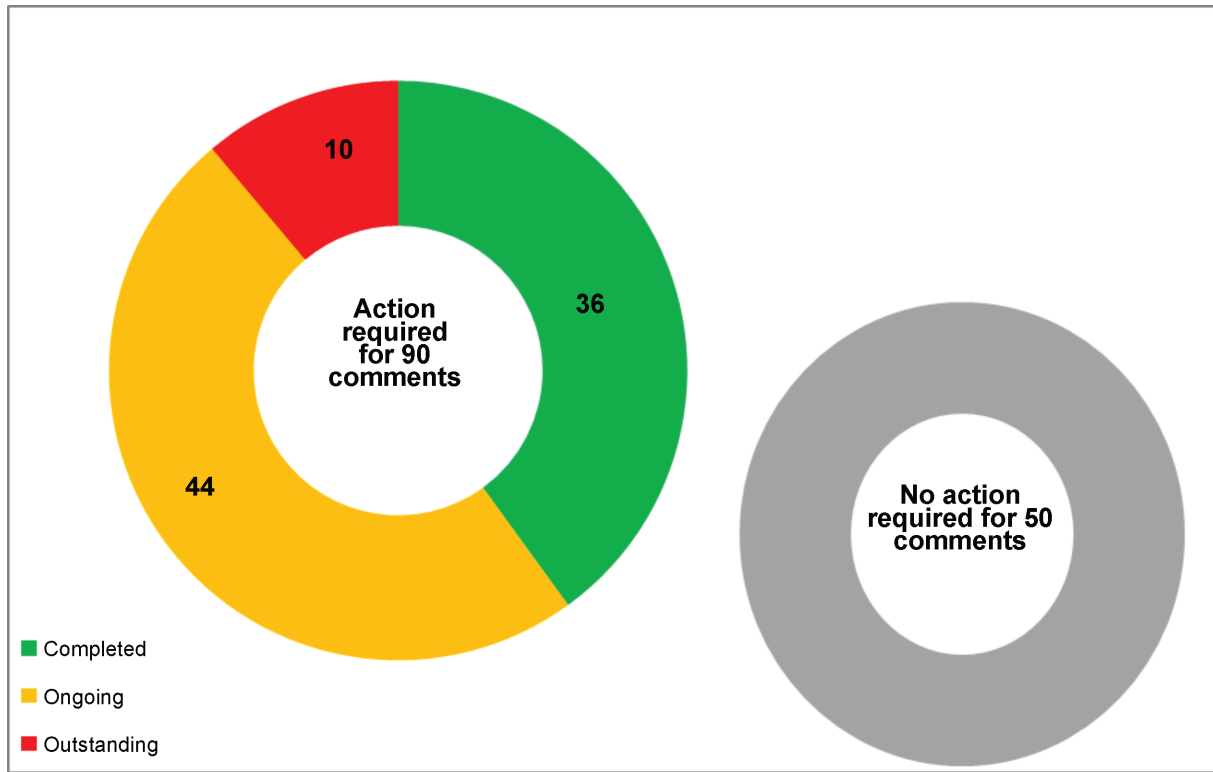
For 2016 we referred for the first time to audit conclusions drawn by the Commission's Internal Audit Service (IAS) in order to provide a more comprehensive view of the audit results. In total, reference was made to 14 IAS audit reports. In all instances the agencies had agreed with the IAS on plans to take corrective action.

### **Follow-up of previous years' comments on track in most cases**

Where applicable, we provided a progress report on follow-up actions taken by the agencies in response to comments from previous years. *Annex III* shows that for the 140 comments open at the end of 2015 (2014: 134), corrective action was completed or ongoing in most cases.

Figure 5

Follow-up of previous years' comments



## ANNEX I

Agencies' budget and staff <sup>(1)</sup>

	EP Standing Committees	Parent DG	Policy Area	Budget <sup>(1)</sup>		Staff <sup>(2)</sup>		
				2015 (million euros)	2016 (million euros)	2015	2016	
<b>Decentralised Agencies</b>								
<b>eu-LISA</b>	Civil Liberties, Justice and Home Affairs	HOME	Home Affairs	71,7	82,3	134	144	
<b>EASO</b>		HOME	Home Affairs	15,9	53,0	93	125	
<b>FRONTEX</b>		HOME	Home Affairs	143,3	251,0	309	365	
<b>EMCDDA</b>		HOME	Home Affairs	18,5	15,4	100	101	
<b>EUROPOL</b>		HOME	Home Affairs	95,0	104,0	666	737	
<b>FRA</b>		JUST	Justice	21,6	21,6	107	105	
<b>CEPOL</b>		HOME	Home Affairs	8,8	10,3	41	51	
<b>EUROJUST</b>		JUST	Justice	33,8	43,5	246	245	
<b>EBA</b>		Economic and Monetary Affairs	FISMA	Financial Services and Capital Markets	33,4	36,5	156	161
<b>EIOPA</b>			FISMA	Financial Services and Capital Markets	20,2	21,8	133	139
<b>ESMA</b>	FISMA		Financial Services and Capital Markets	36,8	39,4	202	204	
<b>SRB <sup>(3)</sup></b>	FISMA		Financial Services and Capital Markets	22,0	11 865	108	180	

<sup>(1)</sup> Source: Data provided by the agencies



	EP Standing Committees	Parent DG	Policy Area	Budget (1)		Staff (2)	
				2015 (million euros)	2016 (million euros)	2015	2016
<b>EU-OSHA</b>	Employment and Social Affairs	EMPL	Employment and Social Affairs	16,9	16,7	65	65
<b>CEDEFOP</b>		EAC	Education and Culture	18,4	18,0	123	122
<b>EUROFOUND</b>		EMPL	Employment and Social Affairs	21,2	20,8	111	104
<b>ETF</b>		EAC	Education and Culture	21,0	21,0	129	130
<b>CDT</b>	Environment, Public Health and Food Safety	DGT	Language Services	49,6	50,5	218	225
<b>ECDC</b>		SANTE	Health and Consumer Protection	58,5	58,2	260	260
<b>ECHA</b>		GROW	Enterprise	114,8	110,1	572	578
<b>EEA</b>		ENV	Environment	49,2	50,5	219	208
<b>EFSA</b>		SANTE	Health and Consumer Protection	78,8	79,5	434	443
<b>EMA</b>		SANTE	Health and Consumer Protection	304,0	305,0	775	768
<b>EFCA</b>	Fisheries	MARE	Maritime Affairs & Fisheries	9,2	10,0	64	64
<b>CPVO</b>	Industry, Research and Energy	SANTE	Agriculture and Rural Development	14,7	16,1	46	44
<b>EURATOM (3)</b>		ENER & RTD	Energy and Innovation	0,1	0,1	17	17
<b>ACER</b>		ENER	Energy	11,3	15,9	80	103
<b>GSA</b>		GROW	Enterprise	363,8	626,4	139	160
<b>EIT</b>		EAC	Innovation and Technology	232,0	283,0	50	59
<b>ENISA</b>		CNECT	Digital Single Market	10,0	11,0	69	69
<b>EUJPO</b>		GROW	Internal Market	384,2	421,3	848	910
<b>BEREC</b>		CNECT	Digital Single Market	4,0	4,2	26	27

	EP Standing Committees	Parent DG	Policy Area	Budget <sup>(1)</sup>		Staff <sup>(2)</sup>	
				2015 (million euros)	2016 (million euros)	2015	2016
<b>EASA</b>	Transport and Tourism	MOVE	Mobility and Transport	185,4	193,4	779	774
<b>EMSA</b>		MOVE	Mobility and Transport	64,8	71,1	246	246
<b>ERA</b>		MOVE	Mobility and Transport	26,3	27,5	157	155
<b>EIGE</b>	Women's Rights and Gender Equality	JUST	Justice	7,9	7,8	42	45
<b>Executive Agencies</b>							
<b>EACEA</b>		EAC & CNECT & HOME & ECHO	Education and Culture	46,9	49,1	441	442
<b>REA</b>		RTD & EAC & GROW & HOME & CNECT & AGRI	Research and Innovation	54,6	62,9	618	628
<b>ERCEA</b>		RTD	Research and Innovation	39,6	42,6	417	461
<b>EASME</b>		ENTR & RTD & ENR & ENV & CLIMA & CNECT & MARE	Energy, Entrepreneurship and Innovation	36,4	35,8	373	417
<b>INEA</b>		MOVE & ENER & CNECT & RTD	Mobility and Transport	18,4	21,7	186	225
<b>CHAFEA</b>		SANTE & JUST & AGRI	Consumer Protection	7,4	8,7	49	58
<b>Total</b>				<b>2 770,40</b>	<b>15 182,70</b>	<b>9 848</b>	<b>10 364</b>
				<b>2 770,04</b>	<b>3 382,70</b>	<b>9 848</b>	<b>10 364</b>

<sup>(1)</sup> Budget figures are based on payment appropriations

<sup>(2)</sup> Staff includes officials, temporary and contract staff and seconded national experts

<sup>(3)</sup> SRB and EURATOM are not consolidated in the EU accounts





	Total No of comments	Reliability of accounts	Legality/Regularity of transactions			Internal controls			Budgetary management			Sound Financial Management / Performance				Other comments			
			Procurement procedures	Recruitment, promotions and salaries	Other	Procurement procedures	Monitoring fin. implementation of contracts	Other	IAS findings	High carry-overs	High carry-overs of 2015 carry-overs	Other	Procurement procedures	HR Management	External evaluation comments	Other	No effective requirement for external evaluation	Staff matters	Other
32	EASA	2			1													1	
33	EMSA	1				1													
34	ERA	0																	
35	EIGE	4				2			1						1				
	Executive agencies																		
36	CHAFEA	2							1	1									
37	EACEA	2							1	1									
38	EASME	2							1	1									
39	ERCEA	3							1	1									
40	INEA	1								1									
41	REA	3																	
	<b>Subtotals:</b>	<b>115</b>	<b>5</b>	<b>4</b>	<b>2</b>	<b>5</b>	<b>2</b>	<b>7</b>	<b>14</b>	<b>23</b>	<b>4</b>	<b>5</b>	<b>7</b>	<b>2</b>	<b>6</b>	<b>9</b>	<b>6</b>	<b>6</b>	<b>6</b>
	<b>Totals:</b>		<b>11</b>			<b>28</b>			<b>32</b>			<b>24</b>				<b>18</b>			

## ANNEX III

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

	Total	Completed	Ongoing	Outstanding	No action required
<i>Decentralised Agencies</i>					
<b>1</b> FRONTEX	11	2	7	1	1
<b>2</b> EUROPOL	2	1			1
<b>3</b> eu-LISA*	7	1	2	2	2
<b>4</b> EASO	9	3	3	2	1
<b>5</b> EUROJUST	2		1		1
<b>6</b> EMCDDA	1		1		
<b>7</b> FRA	1				1
<b>8</b> CEPOL	2	1			1
<b>9</b> EBA	3		1		2
<b>10</b> EIOPA	2	1			1
<b>11</b> ESMA	6	4			2
<b>12</b> SRB	5		1		4
<b>13</b> EU-OSHA	2				2

	Total	Completed	Ongoing	Outstanding	No action required
<b>14 CEDEFOP</b>	2	1			1
<b>15 EUROFOUND</b>	1				1
<b>16 ETF</b>	1	1			
<b>17 CDT</b>	5		1		4
<b>18 ECDC</b>	4		1		3
<b>19 ECHA</b>	3	1	1		1
<b>20 EEA</b>	4	4			
<b>21 EFSA</b>	2	1	1		
<b>22 EMA</b>	4	1	3		
<b>23 EFCA</b>	1	1			
<b>24 CPVO</b>	6		3	1	2
<b>25 ACER</b>	2			1	1
<b>26 GSA</b>	7	1	5		1
<b>27 ENISA</b>	2		1		1
<b>28 EUIPO</b>	6	5			1
<b>29 BEREC</b>	4	2		1	1
<b>30 EASA</b>	2	1			1

	Total	Completed	Ongoing	Outstanding	No action required
31 EMSA	0				
32 ERA	2	1	1		
33 EIGE	1				1
<i>Executive Agencies</i>					
34 EACEA	1				1
35 REA	0				
36 ERCEA	1				1
37 EASME	4	1			3
38 INEA	1				1
39 CHAFEA	3		1		2
<i>Other Bodies</i>					
40 EIT	17	2	10	2	3
41 EURATOM	1				1
<b>Totals</b>	<b>140</b>	<b>36</b>	<b>44</b>	<b>10</b>	<b>50</b>