

03 April 2019
University of Pisa

EU Agencies

I. General Introduction

Mr Pietro Russo, Member of the Court



**EUROPEAN
COURT
OF AUDITORS**

What is an Agency?

- **a decentralised body of the EU**
- **own legal personality**
- **own administrative status**
 - **(budget, staff, accounts, discharge)**
- **established to accomplish specific tasks**
 - **Policy preparation**
 - **Policy implementation**



32 Decentralized agencies

- **established by an act of secondary legislation for an indefinite period**
- **governed by European public law**
- **technical, scientific or managerial tasks that help the Commission to prepare, implement and evaluate policies**
- **support cooperation between the EU and national governments by pooling technical and specialist expertise from both the EU institutions and national authorities**



6 Executive agencies

- **established by the Commission to implement EU programmes**
- **set up for a fixed period**
- **subject to specific financial regulations**
- **must be based in the same location as the Commission (either Brussels or Luxembourg)**



32 Decentralized agencies



6 Executive agencies



European Research Council
Executive Agency



CHAFEA
Consumers, Health, Agriculture and Food Executive Agency



INNOVATION AND NETWORKS EXECUTIVE AGENCY
INEA



The Court's mandate – art. 287 TFEU

➤ The Court of Auditors shall

- *examine... the accounts of all revenue and expenditure of all bodies, offices or agencies set up by the Union...*
 - *provide the European Parliament and the Council with a statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions...*
 - *examine whether the financial management has been sound.*
-
- **Framework financial / Agency specific regulation(s)**



The Court's mandate

- **Opinions on the reliability ('true and fair' view) of the Agencies' accounts (financial audit)**
- &
- **Opinions on the legality and regularity of the transactions underlying accounts (compliance audit)**



The Court's mandate – Agency transactions

➤ Commitments

- Commitment appropriations cover cost of legal commitments entered into
- Payment appropriations cover payments to honour the legal commitments entered into

➤ Payments

- honour the legal commitments



Our work in practice – Agency accounts

- **Outsourced for 32 agencies**
 - **Coordination and review of the external auditors' work**
 - **Analysis of budget figures (carry-overs)**

- **ECA still audits accounts of 9 agencies**
(self-financed & executive agencies)



**Find out more about the other
products and activities of the ECA:**

eca.europa.eu

**ECA-InstitutionalRelations@eca.europa.eu
[@EUauditors](https://twitter.com/EUauditors)**

EUROPEAN COURT OF AUDITORS

12, rue Alcide De Gasperi
1615 Luxembourg
LUXEMBOURG



EUROPEAN COURT
OF AUDITORS