

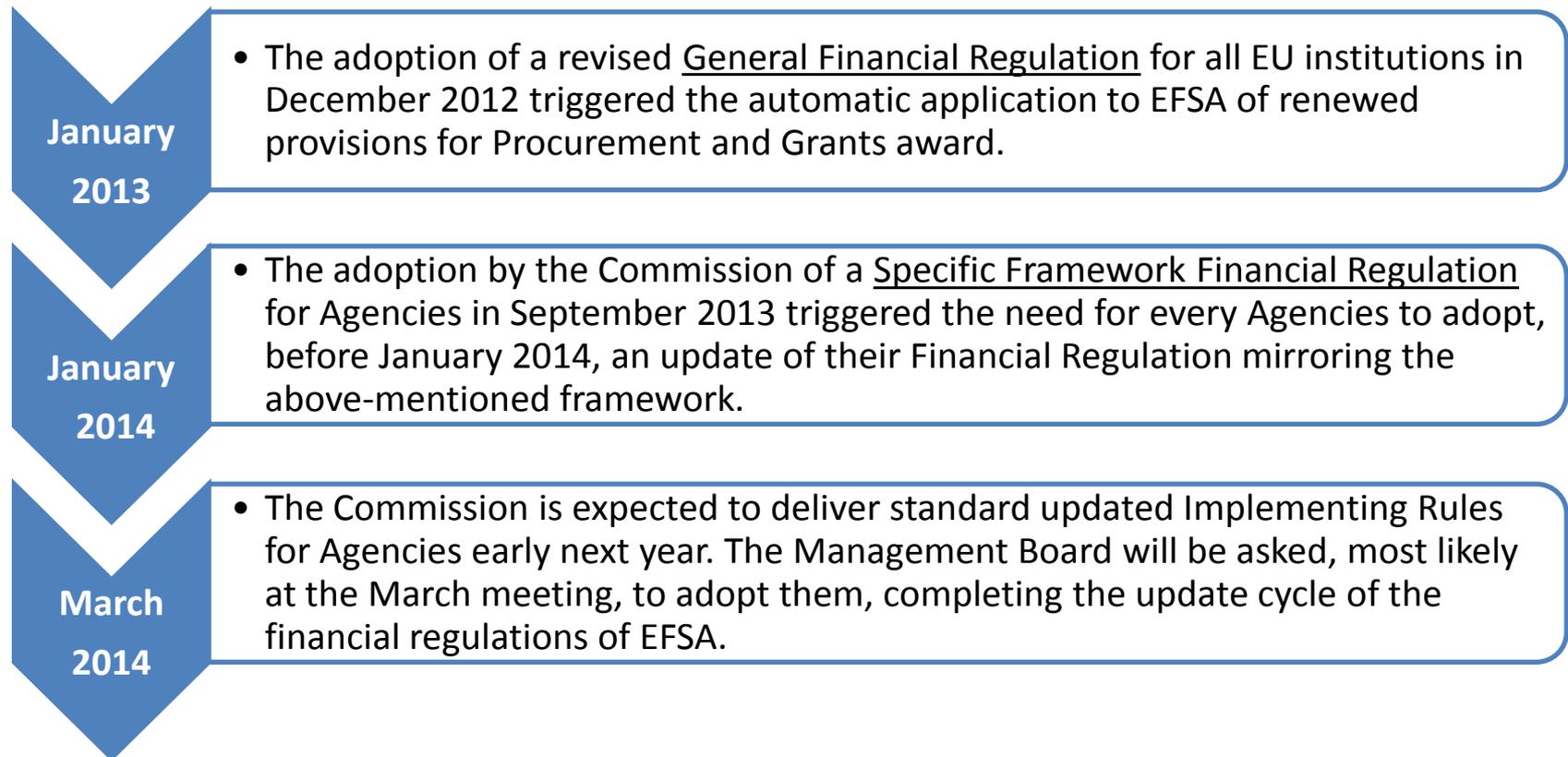
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EFSA UPDATED FINANCIAL REGULATIONS 2014

Management Board Meeting
Parma, 19 December 2013

The revision of EFSA Financial Regulation and its Implementing Rules is taking place in three steps:



Possibility to 'outsource' External audit

- Final accounts might be audited by independent external auditor and not solely by the European Court of Auditors (ECA).

Appointment, powers and duties of the internal auditor

- The internal audit function shall be performed in the first place by the Commissions' internal auditor (Internal Audit Service).
- The establishment of an internal audit capability becomes an option and is not a requirement any longer.

Principles of sound financial management made more explicit

- A benchmarking exercise covering the review of the efficiency of the Authority's horizontal services and a cost-benefit analysis on the possible sharing or transfer of services to other Union bodies or the Commission shall be made.
- The Commission still has to provide the Agencies with the practical details.

Annual and multi-annual programming

- Shall set out overall strategic programming objectives, including expected results and performance indicators.
- It should contain information on resource programming including multi-annual budget and staff.

Powers and duties of the accounting officer

- Allows the appointment of the same accounting officer by more EU bodies.
- EFSA might decide to transfer part of the tasks of its accounting officer to the accounting officer of the Commission.

e-Government

- Foresees to establish and apply uniform standards for the electronic exchange of information with third parties participating in procurement and grant procedures.
- EFSA has to design and implement solutions for the submission, storage and processing of data submitted in grant and procurement procedures.

The specific Framework Financial Regulation for Agencies adopted by the European Commission in September is to be adopted as such except when specific operational conditions require differently.

Any exception to the Framework Financial Regulation for Agencies needs prior approval by the Commission.

Only one exception was requested by EFSA : It concerns the possibility for EFSA to continue receiving ad-hoc grants from the Commission on top of its EU subvention. In the past EFSA already received ad hoc grants for its activities within the Pre-Accession and European Neighbourhood programmes.