2009 discharge: European Agency for the Management of Operational Cooperation at the External Borders FRONTEX

2010/2182(DEC) - 16/09/2010 - Court of Auditors: opinion, report

PURPOSE: presentation by the Court of Auditors of its report on the annual accounts of the European Agency for the Management of Operational Cooperation at the External Borders of the Members States (FRONTEX).

CONTENT: in accordance with the tasks and objectives conferred on it by the Treaty on the Functioning of the European Union (TFEU), the Court of Auditors, in the context of the discharge procedure, addresses to the European Parliament and the Council a Statement of Assurance on the reliability of the annual accounts, as well as of the legality and regularity of the transactions underlying them of each EU institution, body or agency, on the basis of an external, independent audit.

This audit also covered the annual accounts of the European Agency for the Management of Operational Cooperation at the External Borders of the Members States (FRONTEX).

In the Court's opinion, **the Agency's annual accounts presented "fairly, in all material respects", its financial position as of 31 December 2009** and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation.

The Court also stated that the **transactions underlying the annual accounts** of the Agency for the financial year ended 31 December 2009 were, "in all material respects, **legal and regular**".

The report again confirmed that the Agency's 2009 final budget amounted to EUR 89 million of which EUR 85 million was a direct contribution from the EU and that it employed 226 agents during the financial year.

The report also included comments on the Agency's budgetary and financial management, together with the Agency's replies. The main comments are as follows:

The Court's comments:

- carrying forward and cancellation of significant appropriations: in 2009, the budget increased by EUR 17.2 million, nearly 28 % compared with the previous year. However, appropriations amounting to EUR 27 million had to be carried forward and appropriations amounting to EUR 13.9 million had to be cancelled. The Agency has still to improve the level of utilisation of appropriations;
- certain amounts paid as prefinancing to border authorities for operational activities were overstated and several recovery orders had to be issued to recover advances made in excess.

The Agency's replies:

- the Agency has continued its efforts to better plan and implement its budget;
- it budgets its activities in accordance with the operational plans jointly made with Member States. At times, lower participation leads to the need to recover advances made.

Lastly, the Court of Auditor's report contained a summary of the **Agency's activities in 2009** in the following areas:

- risk analysis and publication of reports for Frontex management and contributions to other organisations or institutions;
- operational cooperation (16 joint operations and 32 return operations were organised);
- training activities (nearly 250 000 frontier guards in Member States, Schengen countries and third countries have taken part in training activities centrally organised by the Agency or carried out nationally;
- establishment of Frontex Situation Centre, the single point of contact for information exchange with external actors, and implementation of the Frontex-One-Stop-Shop, a web-based information sharing portal, being used by 28 countries and 250 users;
- continuation of the Research and Development Unit at FRONTEX;
- cooperation with third countries and EU institutions or other international organisations.