2009 discharge: European Centre for the Development of Vocational Training CEDEFOP

2010/2166(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 Centre for the Development of Vocational Training (CEDEFOP), together with the Centre's replies.

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 Centre for the Development of Vocational Training (CEDEFOP).

In the Court's opinion, **the Centre'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 Centre's 2009 final budget amounted to EUR 18.53 million, representing a 97% Union contribution. The number of staff employed by the Centre at the end of the year was 58 as compared with 128 the previous year.

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

The Court's comments:

- carry-over and cancellation of appropriations: the cancelled payment appropriations amounted to EUR 1.6 million in 2009, representing 24% of total appropriations for operating activities. The Centre should continue to improve the programming and monitoring of activities with a view to maximising the use of the available appropriations and to better respect the principle of annuality;
- lack of transparency concerning numerous transfers of appropriations;
- shortcomings concerning the transparency of the recruitment procedures.

The Centre's replies:

- since 2009, a system for monitoring more closely the use payment appropriations has been established;
- it has fully informed the Governing Board on 2009 and 2010 transfers and will continue to regularly inform on all transfers;

- a revision of the vacancy notices. Since June 2010, questions for written tests and interviews before pre-selections have been established.

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

- implementation of the 2009 work programme which focuses on 4 main issues: (i) informing EU VET policies; (ii) interpreting trends and challenges for skills; (iii) competences and learning; (iv) assessing VET benefits, raising the profile of VET. Preparation of 2010 Report with the European Commission and the future Belgian presidency. Questionnaires were sent, for the first time including social partners directly;

- VET measures for recovery in response to the crisis in Member States;

- implementation of the European Qualifications Framework (EQF) supporting the development of national qualification frameworks;

- continuation of Europass (7 million documents completed online, ca. 250 000 CVs completed online every month;

- research on socio- economic benefits of VET;

- successful coordination of Study Visits programme with over 245 visits in academic year 2008 /2009;

- implementation of user oriented communication strategy, shift to electronic publishing to meet changing requirements;

- completion of design of performance measurement system (PMS).