2010 discharge: European Centre for the Development of Vocational Training (CEDEFOP)

2011/2213(DEC) - 13/09/2011 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Centre for the Development of Vocational Training (CEDEFOP), for the financial year 2010, together with the Centre's reply.

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

This audit concerned, amongst others, the annual accounts of the European Centre for the Development of Vocational Training (CEDEFOP).

In the Court's opinion, the **Centre's Annual Accounts fairly present, in all material respects, its financial position as of 31 December 2010** 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 considers that the **transactions underlying the annual accounts** of the Centre for the financial year ended 31 December 2010 are, in all material respects, **legal and regular.**

The report confirms that the Centre's 2010 budget amounted to EUR 18.3 million, of which the EU contribution was 98%. The number of staff employed by the Centre at the end of the year was 125.

The report also makes a series of observations on the budgetary and financial management of the Centre, accompanied by the latter's response. The main observations may be summarised as follows:

The Court's observations:

- the Court states that the Centre receives annual contributions from two non-EU Member States who benefit from the Centre's work. These funds are managed as assigned revenue, requiring them to be committed for specific projects. The 2010 target for using these funds has not been met.

The Centre's response:

- the Centre indicates that it takes note of the Court's comment and confirms its commitment to implement the plan agreed until 2013.

Lastly, the Court of Auditors' report contains a **summary of the Centre's activities** in 2010. This is focused on the following:

- the implementation of the work programme in 2010, based on the following priorities: (i) policy analysis and reporting; (ii) supporting the development of European tools and principles for Vocational Educational Training (VET) and lifelong learning; (iii) formulating qualifications for lifelong learning ; (iv) researching vocational educational training;

- communication and dissemination: positive impact of new website and targeted publication formats such as the briefing notes.
- key indicators show a high impact of Cedefop activities: the work of the Agency is cited in 88 EU policy documents, and 21 mandates demanding future contributions.