2011 discharge: European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)

2012/2186(DEC) - 18/09/2012 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Monitoring Centre for Drugs and Drug Addiction for the financial year 2011, 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 Monitoring Centre for Drugs and Drug Addiction (EMCDDA).

In the Court's opinion, the **Centre's Annual Accounts fairly present, in all material respects, its financial position as of 31 December 2011** 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 2011 are, in all material respects, **legal and regular**.

The report confirms that the Centre's 2011 budget amounted to EUR 16.27 million and that the number of staff employed by the Centre at the end of the year was 104.

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:

Court's observations:

- carry-overs: the Court identified 51 cases with a total value of EUR 90 053 in which appropriations carried over to 2012 were not related to existing legal committments and should have been decommitted and paid back to the Commission;
- building policy: the Centre currently bears the annual cost of about EUR 275 000 for unused office space in its former building and in the new Headquarters. The Centre should continue, in cooperation with the European Commission and National Authorities, to seek adequate solutions for the unused office space;
- recruitment: the Court considers that there is room to further improve the recruitment procedures.

Centre's replies:

- the EMCDDA will review its internal process to ensure that, as soon and as much as is possible, outstanding commitments which do not relate to legal obligations are decommitted before the end of the year, on the basis of the information available and foreseeable at that time;
- it is pursuing and increasing its efforts in this field, in line with the Court's observation and recommendation. For this purpose specific initiatives have been taken with both the European Commission and the relevant National Authorities;
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further to the Court's recommendation the EMCDDA will assess the possibility of an earlier definition of the questions for oral and written tests, by evaluating the possible risks, costs and benefits of such a measure.

Lastly, the Court of Auditors' report contains a summary of the **Centre's activities in 2011**. This is focused on the following:

- running a computerised network for the collection and exchange of information called the 'European Information Network on Drugs and Drug Addiction' (Reitox);
- various publications (e.g. annual report on the state of the drug problem in Europe; publication on selected issues; statistical bulletin and interactive website);
- setting-up/updating/content development of public EMCDDA website;
- publication of promotional brochures, media products, press releases and fact sheets;
- taking part in international conferences and organising scientific and technical meetings.