2011 discharge: European Union's Judicial Cooperation Unit (Eurojust)

2012/2191(DEC) - 05/09/2012 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of EUROJUST 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 EUROJUST.

In the Court's opinion, **EUROJUST'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 EUROJUST for the financial year ended 31 December 2011 are, in all material respects, **legal and regular**.

The report confirms that EUROJUST's 2011 budget amounted to EUR 31.4 million. The number of staff employed by EUROJUST at the end of the year was 186.

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

Court's comments:

- budgetary and financial management: the level of carry-over is again excessive and at odds with the principle of annuality;
- governance: in the report for the financial year 2010, the Court noted that there was scope to reconsider the definition of respective roles and responsibilities between the Director and the College of Eurojust in order to avoid the overlap of responsibilities, currently resulting from the Founding Regulation. No corrective measures were taken in 2011;
- recruitment: the Court again identified shortcomings in recruitment procedures.

Eurojust's replies:

- Eurojust acknowledges the Court's comments. A series of steps have been taken by Eurojust in order to improve the budget forecasting and implementation, such as new monthly forecasting reports and other monitoring tools, which will result in a reduced number of carry forwards and budget transfers;
- on governance, Eurojust again calls the attention of the Court to the fact that such definition of roles and responsibilities, other than the internal measures which have already been taken by Eurojust, corresponds to the EU legislator, within the framework of the preparation of the new Regulation on Eurojust. The College has no means to make any substantial modifications to the present situation;

- on the problem of recruitment, Eurojust states that it is a relatively small Agency with low gradings in comparison to other Agencies, which has occasionally in the past made it difficult to comply with the same or higher grading requirement for the members of a Selection Board. Eurojust has taken the necessary corrective actions on this regards, in particular the recruitment policy has been updated to comply fully with the requirements of the Staff Regulations.

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

- organisation of coordination meetings;
- 1 441 cases dealt with in the areas of fraud, drug trafficking, terrorism, murder, trafficking in human beings.