

2011 discharge: European Agency for the Management of Operational Cooperation at the External Borders (Frontex)

2012/2200(DEC) - 05/09/2012 - 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) for the financial year 2011, together with the Agency'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 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 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 stated that the **transactions underlying the annual accounts** of the Agency for the financial year ended 31 December 2011 were, in all material respects, **legal and regular**.

The report again confirmed that the Agency's 2011 final budget amounted to EUR 118.2 million and that it employed 314 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:

Court's comments:

- budgetary and financial management: the level of carryovers is excessive and at odds with the budgetary principle of annuality;
- supervisory controls: as in the previous year, the Agency's accounting system has still to be validated by the Accounting Officer. In addition, internal control weaknesses were identified as regards the management of fixed assets.

Agency's replies:

- Frontex notes that the high level of carry over is partly a consequence of the budgetary procedure in force, which is not appropriate for reactions on exceptional developments. The Agency would like to provide also the information that the carryovers from 2010 were used to a level of 81 %;
- the Agency states that the Accounting Officer has started the validation of the Accounting System in the first quarter of 2012 and will finalise it by September 2012. An audit on asset registration and conducting inventories will be finalised by August 2012 and the management intends to address potential weaknesses identified with corrective actions.

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

- the Risk Analysis Unit produced strategic assessments, quarterly reports, analytical products supporting Joint Operations;
- the Joint Operations Unit organised 19 joint operations, 42 joint return operations were coordinated;
- the Frontex Situation Centre (FSC) provided 1 900 Situational Reports, Flash Reports, Falsified Document Alerts and 11 Mission Awareness Reports for internal and external customers;
- partnership and cooperation with third countries: two Working Arrangements (WAs) were concluded with the National Police of Cape Verde and with the Migration, Asylum and Refugees Regional Initiative (MARRI) Regional Centre, increasing the overall number of WAs to 16;
- cooperation with EU Bodies and international organisations through various activities.