2012 discharge: European Union's Judicial Cooperation Unit (Eurojust)

2013/2216(DEC) - 10/09/2013 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of EUROJUST for the financial year 2012, together with the Eurojust's replies.

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 2012** and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its financial rules and the accounting rules adopted by the Commission's accounting officer.

The Court also considers that the transactions underlying the annual accounts of EUROJUST for the financial year ended 31 December 2012 are, in all material respects, **legal and regular**.

The report confirms that the resources made available to EUROJUST in 2012 amounted to EUR 33.3 million.

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:

The Court's observations:

- legality of transactions: a framework contract for security services was signed in 2008 and amended in 2009. The amended formula to calculate prices increased them progressively up to 22 %, whereas the original framework contract had provided for a maximum increase of 4 %. The total price increase above the 4 % ceiling amounted to some 440 000 euro for the 2008 to 2012 period, of which some 68 000 euro were paid in 2012. Such a significant increase may undermine the transparency and fairness of the initial procurement procedure and distort competition.
- recruitment procedures: the Court noted that there is room to improve the transparency of recruitment procedures.

Eurojust's replies:

- legality of transactions: Eurojust accepts the fact that retroactive price increases above what is agreed in the contract could undermine the transparency and fairness of the initial procurement procedure and distort competition. The increase in the case at hand was based on changes in the Dutch Collective Labour Agreement and thus would have affected all other competitors offering their services on the territory of the Netherlands equally.

Lastly, the Court of Auditors' report contains a summary of the **Eurojust's activities in 2012**. This is focused on the following:

- organisation of coordination meetings;
- 1533 cases dealt with in the areas of fraud, drug trafficking, terrorism, murder, trafficking in human beings.