

2012 discharge: European Police Office (Europol)

2013/2235(DEC) - 10/09/2013 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Police Office (Europol) for the year 2012, together with Europol'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 Police Office (Europol).

In the Court's opinion, the European Police Office'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 Regulation and the accounting rules adopted by the Commission's accounting officer.

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

The report confirms that Europol's 2012 budget amounted to EUR 84.2 million.

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

The Court's observations:

- carry-overs: Europol carried over EUR 1.2 million for changes to its building in connection with setting up the European cyber-crime centre. Whilst it agreed these changes with the host state in July 2012, the contract for the works required was only signed in April 2013. Europol carried over EUR 16.3 million of committed appropriations (19.64 % of total committed appropriations) to 2013;
- recruitment: the recruitment procedures examined showed certain shortcomings.

Europol's reply:

- carry-overs: amongst other things. Europol states it was entrusted with the responsibility for the European Cyber Crime Centre (EC3) during the budget year of 2012. No appropriations were included for this new task in the original budget planning for the financial year 2012 and by the end of 2012, it became clear that it would not be accompanied by additional resources in the budget 2013. Consequently, commitments for this new task had to be taken on the budget 2012 at the end of the year which affected the amount carried forward to 2013.
- recruitment : Europol states in several comments that it conformed to the relevant rules on recruitment and the selection criteria applicable.

The Court of Auditors' report contains **a summary of Europol's activities in 2012**. As the principal EU support centre for law enforcement operations, Europol mainly focussed on:

- operational support to operations and Joint Investigation Teams (JITs) including data processing, cross match reports, technical/forensic support and expertise, mobile office deployments, analysis reports, operational coordination at Europol HQ, operational meetings, financial assistance etc;
- a substantial increase in the amount of operational support provided to Member States: 15 949 cross-border cases supported, an increase of 16 % over 2011 (13 697).