2013 discharge: European Centre for the Development of Vocational Training (Cedefop)

2014/2087(DEC) - 08/07/2014 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Centre for the Development of Vocational Training (CEDEFOP) for the financial year 2013, 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 Centre for the Development of Vocational Training (CEDEFOP).

Statement of assurance: pursuant to the provisions of Article 287 of the Treaty on the Functioning of the European Union (TFEU), the Court has audited:

- the annual accounts of the Centre, which comprise the financial statements and the reports on the implementation of the budget for the financial year ended 31 December 2013;
- the legality and regularity of the transactions underlying those accounts.

Opinion on the reliability of the accounts: in the Court's opinion, the Centre's annual accounts present fairly, in all material respects, its financial position as at 31 December 2013 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.

Opinion on the legality and regularity of the transactions underlying the accounts: in the Court's opinion, the transactions underlying the annual accounts for the year ended 31 December 2013 are legal and regular in all material respects.

The Court's report makes no observations on the budgetary and financial management of the Centre.

Lastly, the Court of Auditors' report contains a summary of the **Centre's activities in 2013**. This is focused on the following:

Budget: EUR 18.53 million of which the Union subsidy is 97.4%.

Activities:

- **policy analysis and reporting**: Cedefop monitors countries' progress towards the short-term deliverables agreed in the Bruges Communiqué on enhanced European Cooperation in Vocational Education and Training (2011-2020). Country fiches summarising policy progress were finalised for all EU Member States, Norway and Iceland and were made available to the European Commission, which proposes country specific recommendations for the European semester;
- **common European tools, qualifications and learning outcomes**: Cedefop provided policy advice and expertise to EU-level working groups to support the implementation of EU tools;
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- **adult learning and transitions**: Cedefop's study Return to Work — work-based learning and the reintegration of unemployed adults into the labour market was debated at the VET conference of the Lithuanian Presidency;
- **skills analysis**: Cedefop supported the development of the EU Skills Panorama (EUSP) for which it will take full responsibility as of 2014. Cedefop's 2013 projections for skill supply and demand in the European Union were released. Roads to recovery: three skill and labour market scenarios for 2025 summarised the key findings;
- **organisational impact**: the (external) evaluation of Cedefop for the 2007–2012 period examined whether its work was consistent with European policies and looked at its efficiency and impact and its synergies with four other EU agencies. It highlighted that: Cedefop was highly successful in implementing the objectives in its Founding Regulation.