

2013 discharge: European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)

2014/2090(DEC) - 22/07/2014 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Monitoring Centre for Drugs and Drug Addiction for the financial year 2013, together with the Centre's reply (EMCDDA).

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 Monitoring Centre for Drugs and Drug Addiction (EMCDDA).

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

The Court's observations:

- **regularity of the operations:** the Centre launched a procurement procedure to rent photocopying machines over a four-year period for a maximum amount of EUR 160 000. Weaknesses affected the efficiency and effectiveness of this procurement procedure and created a risk of hampering competition.

The Centre's replies:

- **regularity of the operations:** the EMCDDA stated that it will pursue its efforts to improve its procurement processes, namely to reduce further the need to adjust technical specifications and ensure the provision of more effective information to tenderers on such adjustments.

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

Budget: EUR 16.31 million of which the Union subsidy is 95.4%.

Activities:

- running a computerised network for the collection and exchange of information called the 'European Information Network on Drugs and Drug Addiction' (Reitox);
- various publications (e.g. European drug report, statistical bulletin, scientific monographs);
- setting-up/updating/content development of public EMCDDA website;
- publication of promotional brochures, media products, press releases and fact sheets in English;
- taking part in international conferences and organising scientific and technical meetings.