2013 discharge: European Union's Judicial Cooperation Unit (Eurojust)

2014/2103(DEC) - 01/07/2014 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of EUROJUST for the financial year 2013, 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.

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 Eurojust, 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, Eurojust'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 observations:

- **budgetary management**: the level of committed appropriations carried over to 2014 was high for operating expenditure (32%). This was mainly the result of delays associated with the handover of internal software management to a new service provider at the year-end. Also, reimbursements of expenditure from grant schemes which were used to support 'Joint Investigation Teams' were only due in 2014. In 2013, the Agency made 49 budget transfers affecting 101 budget lines. This indicates weaknesses in budget planning and implementation.

Eurojust's replies:

- **budgetary management**: Eurojust accepted the comment and has already implemented the guidance of the Court through the reduction of the number of budget lines used in financial year 2014 by 26.4%.

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

Budget: EUR 32.4 million.

Activities:

- organisation of coordination meetings;
- 1 576 cases dealt with in the areas of fraud, organised crime, drug trafficking, money laundering, illegal immigration and trafficking in human beings, corruption, terrorism, criminal offences affecting the EU's financial interests.