2013 discharge: European Police Office (Europol)

2014/2118(DEC) - 16/09/2014 - 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 2013, 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).

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 Office, 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 Office'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 Europol, accompanied by the latter's response. The main observations may be summarised as follows:

The Court's observations:

- **legality and regularity of transactions**: although the Office has improved the preparation, execution and documentation of procurement procedures over the years, not all decisions taken in 2013 were based on sufficiently specific selection criteria, realistic price offers or in accordance with the established professional requirements;
- **budgetary management**: carry-overs of committed appropriations were still high for administrative expenditure with EUR 3 million or 41%. They mainly related to planned modifications of the building late in the year.

Europol's reply:

- **legality and regularity of transactions**: Europol stated that in the first quarter of 2014, Europol initiated an organisational-wide review of the overall procurement process (in particular regarding the key stages of tendering, contracting and monitoring of contracts), with a view to refining the current internal organisational set-up and the underlying processes (including respective quality controls);
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- **budgetary management**: Europol acknowledged the ECA's comment on the high level of carry forward appropriations for administrative expenditure and will continue its efforts to reduce future carry forwards as much as possible.

The Court of Auditors' report contains **a summary of Europol's activities in 2013**. They mainly focused on:

Budget: EUR 82.5 million.

Activities:

- **support centre for law enforcement operations**: operational support to operations and Joint Investigation Teams (JITs) including data processing, cross-match reports, intelligence notifications, etc;
- **strategic analysis capability**: production of strategic products including threat assessments and situation reports;
- **reporting**: 38 strategic reports on organised crime and 14 strategic reports on terrorism;
- **information hub**: information management capabilities, Secure Information Exchange Network Application (SIENA), Europol Information System (EIS), Liaison Bureaux network ;
- **law enforcement expertise**: Europol Platforms for Experts (EPE), Data exchange platforms and storage solutions, Knowledge products and services, Training, Conferences and awareness sessions;
- **cooperation** with third countries and international organisations.