2014 discharge: European Union's Judicial Cooperation Unit (Eurojust)

2015/2172(DEC) - 08/09/2015 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of EUROJUST for the financial year 2014, 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 2014, and
- 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 2014 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 2014 are legal and regular in all material respects.

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

The Court's observations:

- **budgetary management**: the Court stated that the financial impact of salary adjustments and of the increase in the correction coefficient of the previous and the current years were not included in the initial budget for the year 2014. The shortfall in salary budget of some EUR 1.8 million required temporary cut-backs on operational expenditure. The shortfall was partly balanced by an amended budget providing additional EUR 1.2 million to the agency. In addition, the level of committed appropriations carried over to 2015 was high.

Eurojust's replies:

- **budgetary management**: Eurojust agreed with the comment and will in future include in the budget the anticipated salary adjustments and increases of the correction coefficient, which are likely to be decided after the adoption of the budget.

Lastly, the Court of Auditors' report contains a summary of the **Eurojust's activities in 2014**. This is focused on the following:

Budget: EUR 33.9 million.

Activities:

- organisation of coordination meetings concerning current cases;
- treatment of 1 804 cases concerning fraud, organised crime, drug trafficking, illegal immigration; trafficking in human beings; cybercrime; terrorism; crimes against the protection of financial interests.