

2014 discharge: European Police Office (Europol)

2015/2186(DEC) - 08/09/2015 - 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 2014, 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 2014; and
- 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 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 Europol, accompanied by the latter's response. The main observations may be summarised as follows:

The Court's observations:

- **budgetary management:** budget implementation rates improved significantly in 2014 and total carry-overs of committed appropriations decreased to EUR 5.7 million, i.e. 6.7% (2013: 11.6%; 2012: 19.6%). Carry-overs of committed appropriations were still relatively high for administrative expenditure mainly related to maintenance and to modifications to Europol's headquarters opened in 2011 (EUR 1.1 million). The Court noted that the cancellation rate of committed appropriations carried over from the previous year was high. These were mainly related to delays in IT projects provided by external suppliers.

Europol's reply:

- **budgetary management:** Europol acknowledged the ECA's comment regarding the high level of cancellation rates of carry-forwards from the previous year. The delayed IT projects related to so called 'turn-key' solutions procured by Europol. The low budget implementation for these projects was mainly a result of the suppliers failing to deliver in line with the agreed planning.

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

Budget: EUR 84.3 million.

Activities:

- **Europol as the principal EU support centre for law enforcement operations:** operational support to operations and Joint Investigation Teams (JITs) include: data processing, cross match reports, intelligence notifications, etc Europol supported 34 472 cross-border cases in 2014 and actively supported 632 investigations in the Member States which focused on prioritised crime areas;
- **Strategic analysis capability:** strategic products including threat assessments and situation reports;
- **Europol as the EU criminal information hub:** information management capabilities, Secure Information Exchange Network Application (SIENA), Europol Information System (EIS), Liaison Bureaux network ;
- **Europol as the EU centre for law enforcement expertise:** Europol Platforms for Experts (EPE), Data exchange platforms and storage solutions, Knowledge products and services, Training, Conferences and awareness sessions;
- **External relations:** Europol cooperates with a number of EU partners, third countries and international organisations. The exchange of information with these partners takes place on the basis of cooperation agreements. Strategic agreements make it possible for the two parties involved to exchange all information with the exception of personal data, while operational agreements also allow the exchange of personal data.