2015 discharge: European Centre for the Development of Vocational Training (Cedefop)

2016/2161(DEC) - 13/09/2016 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Centre for the Development of Vocational Training (CEDEFOP) for the financial year 2015, together with the Centre'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 Centre for the Development of Vocational Training (CEDEFOP). In brief, the Centre's main task is to compile and disseminate documentation on vocational training systems.

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 2015;
- the legality and regularity of the transactions underlying those accounts.

Opinion on the reliability of the accounts: the Court considered that the Centre's annual accounts present fairly, in all material respects, its financial position as at 31 December 2015 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: the Court considered that the transactions underlying the annual accounts for the year ended 31 December 2015 are legal and regular in all material respects.

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

The Court's observations:

- **budgetary management**: the Court noted that the level of committed appropriations carried over was high for administrative expenditure due to the high volume of network and other IT equipment required for the refurbishment of the repaired areas of the Centre's building.

The Centre's replies:

- **budgetary management**: Cedefop replied that it continues to use its funds effectively and efficiently with an overall budget implementation rate of 98.5 %. Of the EUR 425 877 brought forward to 2015, only EUR 17 068 was eventually cancelled (or 4 %).

Lastly, the report contains a summary of the **Centre's key figures in 2015**:

- **Budget**: EUR 18.4 million (in payment appropriations).
- **Staff**: 123 including officials, temporary and contract staff and seconded national experts.