

2015 discharge: European Police Office (Europol)

2016/2184(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 Police Office (Europol) for the year 2015, 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 focused on the annual accounts of the European Police Office (Europol). To recall, the Office seeks to provide support and strengthen action by the Member States' police authorities and other law enforcement services and their mutual cooperation in preventing and combating serious crime affecting two or more Member States, terrorism and forms of crime which affect a common interest covered by a Union policy.

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 2015; 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 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: in the Court's opinion, the transactions underlying the annual accounts for the year ended 31 December 2015 are legal and regular in all material respects.

The report made 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:** the Court noted that carry-overs of committed appropriations were high for administrative expenditure at EUR 4.2 million and mainly concerned building related works, such as functional and technical improvements of the operational rooms at the Office headquarters. These works were still ongoing or invoices had not been received by the end of 2015.

Europol's reply:

- **budgetary management:** Europol took note of the the Court's comment and will continue its efforts to ensure efficient and compliant budget implementation, especially concerning carry-forwards in relation to administrative expenditure. The changes to the building were necessary in light of Europol's expanding tasks, in particular in the area of counter terrorism.

The Court of Auditors' report also contained **a summary of Europol's key figures in 2015:**

- **Budget:** EUR 95 million (in payment appropriations).
- **Staff:** 666 including officials, temporary and contract staff and seconded national experts.