# 2016 discharge: European Police Office (Europol)

2017/2169(DEC) - 19/09/2017 - 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 2016, 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 2016; 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 2016 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 2016 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 as in previous years carry-overs of committed appropriations have been high for administrative expenditure at EUR 3.5 million. They mainly concern 2016 expenditure for the Office's headquarters which will only be invoiced by the Host State in 2017 (EUR 2 million).

**Europol's reply**:

- **budgetary management**: Europol takes note of the ECA's comment and will continue its efforts to ensure efficient and compliant budget implementation, especially concerning carry-forwards in

relation to administrative expenditure. Due to the work regarding Europol's headquarters being performed under the authority of the Host State as an external party, the handling of building-related costs is expected to spread across financial years also in future.

The Court of Auditors' report also contained **a summary of Europol's key figures in 2016**:

- **Budget**: EUR 104 million (in payment appropriations).
- **Staff**: 737 including officials, temporary and contract staff and seconded national experts.