2003 discharge: Eurojust

2004/2063(DEC) - 30/12/2004 - Court of Auditors: opinion, report

This report from the Court of Auditors concerns the results of the audit carried out by the Court on the annual accounts of Eurojust for the financial year ended 31 December 2003.

The Court has obtained reasonable assurance that the annual accounts for the financial year ended 31 December 2003 were reliable and that the underlying transactions, taken as a whole, were legal and regular.

The revenue entered under the final budget for the financial year amounts to EUR 8.1 million with EUR 6.2 million committed and EUR 5.2 million paid. The amount of EUR 1.3 million was carried over and EUR 1.6 million was cancelled.

In its report, the Court states that Eurojust was unable to adopt its new financial regulation during the financial year. Pending adoption, it has been applying the framework financial regulation for the decentralized bodies. The documentation describing the roles and tasks of those responsible for the internal control system is still unclear. Supporting documents for orders or for the receipt of goods and services are not all kept.

The management of transfers of appropriations must be monitored more closely.

Eurojust replied point by point to the observations made by the Court and stated that on 11 November 2003 the College of Eurojust adopted the proposal for a new Financial Regulation submitted to it by the Administrative Director and its text was forwarded to the Commission for approval.

Eurojust has revised its guidelines on financial circuits and the separation of tasks and has finalised specific verification lists for each financial sector. Eurojust has decided to centralise all supporting documents in the unit responsible for Budget and finance so as to avoid the risks associated with them being spread throughout the operational departments. Eurojust's Accounting Officer took up his post in September 2003. The time required to settle and test the accounting systems meant that it was 2004 before they could be validated.

Lastly, the experience gained in financial year 2003, Eurojust's first complete financial year, exposed some weaknesses in the control of budgetary transactions. This has since been strengthened to avoid any repetition of the problems noted by the Court.