

The European Union's Judicial Cooperation Unit (Eurojust)

3.27. THE EUROPEAN UNION'S JUDICIAL COOPERATION UNIT (EUROJUST)

INTRODUCTION

3.27.1. The European Union's Judicial Cooperation Unit (hereinafter "Eurojust"), which is located in The Hague, was set up by Council Decision 2002/187/JHA²⁷⁴ with a view to reinforcing the fight against serious organised crime. Its objective is to improve the coordination of cross-border investigations and prosecutions between the Member States of the European Union, and between Member States and non-Member States.

3.27.2. *Table 1* presents key figures for Eurojust²⁷⁵.

TABLE 1: KEY FIGURES FOR EUROJUST

	2016	2017
Budget (million euros)	44	48
Total staff as at 31 December ²⁷⁶	245	242

Source: data provided by Eurojust.

²⁷⁴ OJ L 63, 6.3.2002, p. 1.

²⁷⁵ More information on Eurojust's competences and activities is available on its website: www.eurojust.europa.eu.

²⁷⁶ Staff includes officials, temporary and contract staff and seconded national experts.

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THE COURT'S STATEMENT OF ASSURANCE PROVIDED TO THE EUROPEAN PARLIAMENT AND THE COUNCIL – INDEPENDENT AUDITOR'S REPORT

OPINION

3.27.3. We have audited:

- (a) the accounts of the Eurojust which comprise the financial statements²⁷⁷ and the reports on the implementation of the budget²⁷⁸ for the financial year ended 31 December 2017, and
 - (b) the legality and regularity of the transactions underlying those accounts,
- as required by Article 287 of the Treaty on the Functioning of the European Union (TFEU).

Reliability of the accounts

Opinion on the reliability of the accounts

3.27.4. In our opinion, the accounts of Eurojust for the year ended 31 December 2017 present fairly, in all material respects, the financial position of the Eurojust at 31 December 2017, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its Financial Regulation and with accounting rules adopted by the Commission's accounting officer. These are based on internationally accepted accounting standards for the public sector.

²⁷⁷ The financial statements comprise the balance sheet, the statement of financial performance, the cashflow statement, the statement of changes in net assets and a summary of significant accounting policies and other explanatory notes.

²⁷⁸ The reports on implementation of the budget comprise the reports which aggregate all budgetary operations and the explanatory notes.

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Legality and regularity of the transactions underlying the accounts

Revenue

Opinion on the legality and regularity of revenue underlying the accounts

3.27.5. In our opinion, revenue underlying the accounts for the year ended 31 December 2017 is legal and regular in all material respects.

Payments

Opinion on the legality and regularity of payments underlying the accounts

3.27.6. In our opinion, payments underlying the accounts for the year ended 31 December 2017 are legal and regular in all material respects.

3.27.7. The observations which follow do not call the Court's opinion into question.

OBSERVATIONS ON SOUND FINANCIAL MANAGEMENT AND PERFORMANCE

3.27.8. Eurojust publishes vacancy notices on its own website and in social media, but not on the website of the European Personnel Selection Office (EPSO), which would increase transparency, publicity and allow citizens to identify vacancies published by the different European Institutions and agencies collectively.

FOLLOW-UP OF PREVIOUS YEARS' OBSERVATIONS

3.27.9. An overview of the corrective action taken in response to the Court's observations from previous years is provided in the **Annex**.

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Annex

Follow-up of previous years' observations

Year	Court's observations	Status of corrective action (Completed / Ongoing / Outstanding / N/A)
2011	In the report for the financial year 2010, the Court noted that there was scope to reconsider the definition of respective roles and responsibilities between the Director and the College of Eurojust in order to avoid the overlap of responsibilities, currently resulting from the Founding Regulation. No corrective measures were taken in 2011 ²⁷⁹ .	Ongoing (Not under the Agency's control)
2016	Carry-overs of committed appropriations were high for Title II (expenditure for support activities) at 6 446 530 euros, i.e. 40 % (2015: 1,6 million euros or 22 %). They mainly relate to works beyond year-end and purchases ordered in preparation of Eurojust's move to new premises in 2017 (4 867 482 euros).	N/A

²⁷⁹ The new Eurojust Regulation is still under consideration by the legislator.

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EUROJUST'S REPLY

3.27.8. The statement concerning Eurojust not using EPSO for recruitment processes is correct. This approach is due to the financial constraints deriving from EPSO's requirement of translating the vacancy notices into all 24 official EU language.