2006 discharge : European Police College CEPOL

2007/2063(DEC) - 29/01/2008

Based on the observations contained in the revenue and expenditure account and the balance sheet of the European Police College (CEPOL) for the financial year 2006, as well as on the Court of Auditor's report and CEPOL's replies to the Court's observations, the Council recommends that the Parliament grant the Director of the CEPOL discharge in respect of the implementation of the budget for the financial year 2006.

In doing so, the Council confirms that the appropriations carried over from 2006 to 2007 amount to EUR 2.1 million and that a total of EUR 430 000 was cancelled.

Recalling that the Court of Auditors was able to obtain reasonable assurance that the Agency's annual accounts were, in all material aspects, reliable at the close of the financial year on 31 December 2006, the Council regrets, however, that in terms of reasonable assurance of the legality and regularity of the underlying transactions, as a whole, the Court excluded transactions relating to the organisation and conclusion of markets.

While recognising the problems caused by the transformation of the existing College into a body of the European Communities and noting the efforts made by the College to adapt its management as a result, the Council would like to draw attention to the following points:

- **Procurement:** the Council regrets that procurement system adopted by the College does not comply with the Financial Regulation and encourages the College to step up its efforts to rectify such a situation;
- **Presentation of the budget:** the Council calls on the College to actively step up its efforts in order to implement the necessary systems and procedures concerning the establishment of financial reports and to comply in full with the requirements of the Framework Financial Regulation applicable to the Agencies. The Council also notes the process in place to adopt terms for the implementation of the College's Financial Regulation, the planned implementation of the ABAC system and the adoption by the Board of a set of mechanisms to provide the College with necessary legal framework and the corresponding tools for transparent and healthy budgetary management.