2009 discharge: European Police College CEPOL

2010/2181(DEC) - 03/02/2011

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 2009, 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 college discharge in respect of the implementation of the budget for the financial year 2009.

The Council welcomes the Court's opinion that the College's annual accounts present fairly, in all material respects, its financial position as of 31 December 2009 and the results of its operations and cash-flows for the year then ended, in accordance with the provisions of the College's Financial Regulation. However, **it regrets that the transactions underlying the annual accounts of the College for the financial year ended on 31 December 2009 are subject of reservations regarding their legality and regularity**.

The Council considers that observations made in the Court of Auditor's report call for a certain number of observations to be taken into account when granting discharge, particularly on the following points:

- **procurement procedures**: the Council notes with great concern that the Court identified, for the third year in a row, recurrent irregularities at the College, notably the deviation from basic procurement rules foreseen in the Financial Regulation of the College and in the framework Financial Regulation for agencies. It calls on the College to ameliorate and strictly apply its procurement procedures, in line with the relevant regulations;
- **financial programming**: the Council urges the College to improve its financial programming and monitoring of the budget implementation, with the aim to reduce the amounts carried over to the next financial year, in line with the budgetary principle of annuality;
- **presentation of the accounts**: the Council is concerned about the delays observed by the Court in the processing of financial documents and payments, as well as about the late presentation and the errors in the College's provisional accounts. It invites the College to review and improve its internal workflows and to clarify the roles and responsibilities of its key financial actors;
- **recruitment procedures**: the Council asks the College to remedy the weaknesses identified by the Court in its recruitment procedures, to bring practices in line with the Staff Regulations and to generally increase the transparency of staff selection;
- **new management**: after the change in the College's management at the beginning of 2010, the Council expects that the relevant issues continue to be addressed by the College and that improvements be initiated without delay. The Council also urges the College to give rapid evidence about the follow-up of the requests and recommendations expressed in previous years.