

2010 discharge: European Police College (CEPOL)

2011/2230(DEC) - 10/05/2012 - Text adopted by Parliament, single reading

The European Parliament adopted a decision concerning the granting of discharge to the Director of CEPOL in respect of the implementation of the budget of the European Police College (CEPOL) in respect of the implementation of the College's budget for the financial year 2010. This decision also approves the closure of the Agency's accounts.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts for the financial year 2010 are reliable and that the underlying transactions are legal and regular, Parliament adopted a resolution containing a series of recommendations that need to be taken into account when the discharge is granted, in addition to the general recommendations that appear in the [draft resolution](#) on performance, financial management and control of EU agencies.

These recommendations may be summarised as follows:

- **Budget and financial management:** Parliament notes the College's claim that the financial year 2010 was characterised by a lack of sufficient financial resources with **a cut of EUR 1 000 000 in the Union contribution** to the College's budget. It is surprised by this view, particularly in this time of crisis, as good management ensures correct and cost-efficient spending of the budget available and considering that 31.6 % of the College's 2010 budget was carried over to 2011. Members also take note from the College's final annual accounts for the financial year 2010 that some deficiencies occurred in the preparation of individual budgets and commitments for courses and seminars which resulted in 2010 appropriations having been committed and paid to cover 2009 expenditure. This is at odds with the principle of annuality. Members note **in 2010 a rate of spent payment appropriations of only 59.12%**. They draw attention to the fact that the rules on reimbursement for the activities of the College have been revised to a large extent and that different measures have been clarified for the strict implementation of the financial regulations. Members deplore the fact that before the adoption of Decision 34/2010/GB of the Governing Board of the College of 29 September 2010, the cut-off dates for reimbursement of costs were not enforced, so that there was **no substantial improvement in adhering to these cut-off dates**. Improvements are called for in this area;
- **Carryover appropriations:** Parliament notes that 31.6% of the College's 2010 budget, were carried forward to 2011, which is at odds with the principle of annuality. It is concerned that even though the Court of Auditors has been able to obtain reasonable assurances that the annual accounts of the College for the 2010 financial year are, in all material aspects, reliable, the Court of Auditors observed that more than EUR 1 600 000, equivalent to 48 % of the appropriations carried over from 2009, had to be cancelled in 2010. It awaits action on this, particularly in terms of **better programming**;
- **The College's activities:** Members note that expenditure for organising courses and seminars represents a significant part of the College's budget. There was a lack of rigour in the College's process for approving cost claims related to such activities, particularly with regard to the completeness of supporting evidence;
- **Appropriations used to finance private expenditure:** Parliament also notes that an external ex-post check on appropriations used to finance private expenditure during 2007 and 2008 has been carried out and that the external reviewers considered that no further funds are recoverable in

respect of this matter. It notes that the Recovery Order requiring the former Director to return funds was cashed in December 2011. Parliament calls on the College to continue the recovery process until all funds are fully recovered;

- **The College's MAP for 2010-2014:** Members take note of the IAS statement that the description of some items in the MAP lack clarity and that the progress reporting is not always accurate enough to allow a clear understanding of what the individual milestones imply in terms of concrete actions. They call on the IAS to confirm that the updated progress report on the College's MAP reflects adequately their recommendations.
- **Internal audit:** Parliament notes that the very important recommendation on the completeness of the internal recording of mission expenses has been reported as implemented by the College and is currently under the IAS review. It calls on the College and the IAS to inform the discharge authority of the results of the review;
- **Governance and structural deficiencies:** Parliament underlines that the governance costs of the College are high compared to its activities. It welcomes, therefore, the efforts of the College to reduce its governance expenditure at its 25th GB meeting of June 2011, when it was agreed that all GB committees should be abolished by 2012 and that all GB working groups should be critically analysed. It calls on the GB to take drastic decisions concerning the existing working groups and states that the GB may decide, 'in cases of strict necessity', to establish working groups to make recommendations and to develop and propose any other advisory tasks deemed necessary by the GB. It takes note of the response from the College that its Rules of Procedure were amended to limit the number of regular meetings of the GB to one per presidency and to restrict the size of national delegations;
- **Against a single location for CEPOL and EUROPOL:** it should be noted that in a series of amendments adopted in plenary, Parliament **deleted the request of its committee responsible to merge CEPOL AND EUROPOL.**