2010 discharge: European Police Office (EUROPOL)

2011/2255(DEC) - 10/05/2012 - Text adopted by Parliament, single reading

The European Parliament adopted a decision to grant discharge to the Director of the European Police Office in respect of the implementation of the Office'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 of the Office 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 deplores the high level of appropriations carried forward matched by the low level of accrued expenditure. It states that the Office's overall implementation rates for the end of 2010 were 98.3 % for commitments and 73.6 % for payments. It welcomes that, following the request of the discharge authority, the final accounts for the financial year 2010 have been made publicly available on the Office's website;
- **Carryover appropriations**: Members call on the Office to take immediate action to reduce the high amount of carryovers; notes that the Court of Auditors stated that there were carryovers of EUR 22.6 million representing 25 % of the 2010 budget. They note also with disappointment that the carry-forward rate was 49 % for administrative expenditure and 59 % for operational expenditure. They note that the significant amount of the carryover was due to the unique circumstance of the Office’s move to its new headquarters in 2011, given the delay in the delivery of the building in 2010;
- **Performance**: Parliament calls on the Office to include in its AWP information on the overview of planned procurement activities to serve as a "financing decision", required by the implementing provisions of the Framework Financial Regulation. It also recommends that the Office, in the interest of fostering transparency, provides a list of the members of its Management Board which should include their name, declaration of interest and curriculum vitae with their work and educational background;

- **Internal audit**: Parliament acknowledges that the Internal Audit Service (IAS) performed an audit on the implementation of internal control standards in order to assess the status of their implementation. They note that the IAS issued five "very important" recommendations and calls on the Office to implement all the recommendations of the IAS and to inform the discharge authority on the actions taken;
- **CEPOL-EUROPOL merger**: considering the complementarities between the European Police College and European Police Office, as well as the potential synergies, Parliament calls on the Commission to prepare a comprehensive impact assessment regarding a potential merger of these two agencies setting out the cost and benefits by March 2013.