

2011 discharge: European Police College (CEPOL)

2012/2199(DEC) - 05/09/2012 - Court of Auditors: opinion, report

PURPOSE: presentation by the Court of Auditors of its report on the annual accounts of the European Police College (CEPOL) for the financial year 2011, together with the College's replies.

CONTENT: in accordance with the tasks and objectives conferred on it by the Treaty on the Functioning of the European Union (TFEU), the Court of Auditors, in the context of the discharge procedure, addresses to the European Parliament and the Council a Statement of Assurance on the reliability of the annual accounts, as well as of the legality and regularity of the transactions underlying them of each EU institution, body or agency, on the basis of an external, independent audit.

This audit also covered the annual accounts of the European Police College (CEPOL).

In the Court's opinion, **the College's annual accounts presented fairly, in all material respects, its financial position as of 31 December 2011** and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation.

The Court also stated that **the transactions underlying the annual accounts** of the College for the financial year ended 31 December 2011 were, in all material respects, legal and regular.

The report again confirmed that the College's 2011 final budget amounted to EUR 8.3 million and that it employed 26 agents during the financial year.

The report also included comments on the College's budgetary and financial management, together with the Agency's replies. The main comments are as follows:

Court's comments:

- the Court states that the high level of carryovers as well as the high level of cancellations indicate shortcomings in budget planning and/or implementation and are at odds with the budgetary principle of annuality. In 2011, the College made 38 budgetary transfers amounting to EUR 1.8 million. This situation is at odds with the principle of specification;
- building issues: the College is located in Bramshill, using premises of the UK National Policing Improvement Agency (NPIA). NPIA is due to close at the end of 2012 and it is not clear until when the College can continue using its current premises.

CEPOL's replies:

- the College agrees with the comment of the Court. The College would draw attention to the fact that measures have been implemented to ensure that the carried over appropriations are kept to the minimum. The year end carryover procedure has been reviewed and improved. This improved process has resulted in the reduction in the carry over amounts;
- on buildings, the Home Office informed the College and as well as the Commission that the National Policing Improvement Agency (NPIA) is due to close at the end of 2012. With regard to the future of the Bramshill estate no final decision has been made. Should Bramshill be sold, this is unlikely to occur until at least 2015. In this eventuality, it is assured that the UK Home Office will

work closely with the College and the Commission and will update further once the domestic consultation has concluded.

Lastly, the Court of Auditors' report contains a summary of **CEPOL's activities in 2011**. This is focused on the following:

- courses and seminars: 88 activities (courses, seminars and conferences) were organised;
- external relations: CEPOL has endorsed two new cooperation agreements with Georgia and Montenegro. CEPOL is continuing its fruitful cooperation with strategic partners, partner agencies and EU institutions, including EEAS and has been clearly identified as one of the key providers in training for police officers taking part in EU police missions;
- development of Training Manuals and (Common) Curricula;
- research and science;
- European Police Exchange Programme;
- the continuation of the electronic network (e-Net and e-Learning).