2011 discharge: European Police Office (EUROPOL)

2012/2205(DEC) - 01/02/2013

Having examined the revenue and expenditure accounts for the financial year 2011 and the balance sheet at 31 December 2011 of the European Police Office, as well

as the Court of Auditors' report on the annual accounts of Europol for the financial year 2011, accompanied by Europol's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Director of Europol in respect of the implementation of the budget for the financial year 2011.

The observations in the Court of Auditors' report in relation to the financial year 2011 call for some comments by the Council, which may be summarised as follows:

- the Council welcomes the Court's opinion that, in all material respects, Europol's annual accounts present fairly its financial position as at 31 December 2011 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of Europol's Financial Regulation, and that the underlying transactions for that financial year are legal and regular;
- nevertheless, the Council urges Europol to continue to improve its financial programming and monitoring of the budget implementation in order to **improve budget execution and to reduce the number of budgetary transfers and the amounts carried over to the next financial year**, in line with the budgetary principleof annuality;
- regarding Europol's supervisory and control systems, the Council is concerned about the weaknesses detected by the Court. It regrets that the procedures concerning the management of exceptions are not yet adopted and that the accounting system has not been fully validated by the Accounting Officer. Moreover, the Council recommends to further improve the preparation, execution and **documentation of procurement procedures**;
- it urges Europol to adopt Implementing Rules, as referred to in its Financial Regulation;
- lastly, the Council encourages Europol to pursue its efforts to address the shortcomings detected by the Court in its staff recruitment procedures.