2012 discharge: European Police College (CEPOL)

2013/2229(DEC) - 10/09/2013 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Police College (CEPOL) for the year 2012, together with CEPOL's reply.

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

This audit concerned, amongst others, the annual accounts of the European Police College (CEPOL).

In the Court's opinion,CEPOL's 's **Annual Accounts fairly present, in all material respects, its financial position as of 31 December 2012** and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation and the accounting rules adopted by the Commission's accounting officer.

The Court also considers that the **transactions underlying the annual accounts** of CEPOL for the financial year ended 31 December 2012 are, in all material respects, **legal and regular.**

The report confirms that CEPOL's 2012 budget amounted to EUR 8.4 million.

The report also makes a series of observations on the budgetary and financial management of CEPOL, accompanied by the latter's response. The main observations may be summarised as follows:

The Court's observations:

- commitment appropriations: the Court notes that the College has carried over to 2013 committed appropriations amounting to EUR 355 500 for the 2013 Exchange Programme. However, there is no reference to the 2013 Exchange Programme in the College's 2012 Annual Work Programme. The carry-over is irregular. The Court also notes the cancellation of large amounts (EUR 700 000) in 2012;

- recruitment: the College needs to ensure full compliance with the 'Guide to CEPOL recruitment' and to improve further the transparency of recruitment procedures.

The Court also notes that discussions about the College's future have been ongoing for several years and have created a situation of uncertainty which continues to hamper business planning and implementation.

CEPOL's reply :

- carried-over appropriations: in order to increase supervision on the budgetary principles of annuality and specification, CEPOL has introduced a weekly budget monitoring report. The dynamism of the budget consumption including the carry-overs is closely monitored and the reasons for any significant lagging behind are analysed in view of continuously improving the budget planning and implementation ;

- recruitment: in order to increase compliance with the rules and principle of transparency, CEPOL continues to improve and strengthen the documentation of the human resources processes through procedures and templates adopted in accordance with the established quality document management system.

The Court of Auditors' report contains **a summary of CEPOL's activities in 2012**.

Amongst other things, the College implemented a total of 82 residential activities (courses, seminars and conferences). It has brought together 2 098 law enforcement participants and 772 trainers from 33 countries (EU Member States and third countries) and 27 EU and international bodies. Attendance rate has considerably increased reaching 96%. The College itself organised 15 (17) activities in support of the network and initiated a Grant Agreement application process for 2013.