2012 discharge: European Police College (CEPOL)

2013/2229(DEC) - 05/02/2014

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 of the European Police College (CEPOL), as well as the Court of Auditors' report on the annual accounts of the College for the financial year 2012, accompanied by the College's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Director of the College in respect of the implementation of the budget for the financial year 2012.

The observations in the Court of Auditors' report in relation to the financial year 2012 call for some comments by the Council, which may be summarised as follows:

- in general, the Council welcomes the Court's opinion that, in all material respects, the College's annual accounts present fairly its financial position as at 31 December 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the College's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular.
- **Carry-overs**: the Council urges the College to improve its financial programming and monitoring of budget implementation, with the aim to improve budget execution and to reduce budgetary transfers and amounts carried over to the next financial year, in line with the budgetary principles of specification and annuality.
- **Recruitment**: furthermore, the Council encourages the College to pursue its efforts to address the shortcomings detected by the Court regarding its staff recruitment procedures.