2012 discharge: European Police Office (Europol)

2013/2235(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 Office (EUROPOL), as well as the Court of Auditors' report on the annual accounts of Europol for the financial year 2012, 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 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, Europol'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 Europol'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 Europol to improve its financial programming and monitoring of the 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. Nonetheless, the Council takes note that most of the comments made by the Court regarding Europol's budgetary management relate to the new tasks assigned to Europol in June 2012 as responsible for the European cyber-crime centre.
- **Recruitment**: furthermore, the Council calls on Europol to pursue efforts in order to address the shortcomings detected by the Court regarding its staff recruitment procedures.
- **Controls**: lastly, the Council takes note of the Court's comments in relation to the need to reinforce Europol's internal controls and of the remedial actions put in place by Europol since the beginning of 2013.