2013 discharge: European Police College (CEPOL)

2014/2112(DEC) - 01/07/2014 - 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 2013, 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).

Statement of assurance: pursuant to the provisions of Article 287 of the Treaty on the Functioning of the European Union (TFEU), the Court has audited:

- the annual accounts of the College, which comprise the financial statements and the reports on the implementation of the budget for the financial year ended 31 December 2013;
- the legality and regularity of the transactions underlying those accounts.

Opinion on the reliability of the accounts: in the Court's opinion, the College's annual accounts present fairly, in all material respects, its financial position as at 31 December 2013 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.

Opinion on the legality and regularity of the transactions underlying the accounts: in the Court's opinion, the transactions underlying the annual accounts for the year ended 31 December 2013 are legal and regular in all material respects.

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:

- **budgetary management**: out of the committed appropriations carried over from 2012 amounting to EUR 1.7 million, EUR 300 000 were cancelled in 2013. This was mainly due to lower than estimated costs to be reimbursed under 2012 grant agreements, which indicates the need to obtain more accurate information from beneficiaries at year-end on the actual cost incurred. The level of committed appropriations carried over to 2014 was high for administrative expenditure at 30.5%, but this mainly arose from events beyond the College's control, such as payments due in 2014 for services and goods ordered and received as planned in 2013;
- **recruitment procedures**: the College's recruitment procedures are still not fully transparent.

CEPOL's reply:

- **budgetary management**: CEPOL has significantly reduced amount of carry-overs. It is committed to further increase and maintain compliance with the budgetary principle of annuality provided in the Financial Regulation;
- **recruitment procedures**: CEPOL has completed the documentation of the human resources processes by redesigning and improving the related work instructions, templates and checklists.

The Court of Auditors' report contains **a summary of CEPOL's activities in 2013**. This is focused on the following:

Budget: EUR 8.4 million.

Activities:

- implementation of 72 residential activities (courses, seminars and conferences);
- CEPOL has brought together highest number of participants in its history: 2 251 law enforcement participants and 707 trainers from 42 countries (EU Member States and Third Countries) and 21 EU and international bodies;
- attendance rate has considerably increased reaching the highest ever rate of 116%.

The College itself organised 19 activities in support of the network and initiated a Grant Agreement application process for 2014. In 2013 CEPOL continued its fruitful cooperation with candidate, potential candidate and ENP/EaP countries as well as with Albania and Russia. It developed training manuals and (common) curricula and held the Annual CEPOL European Police Research and Science Conference with the title 'Policing civil societies in times of economic constraints'. Lastly, it maintained its European Police Exchange Programme.