2013 discharge: European Police College (CEPOL)

2014/2112(DEC) - 30/01/2015

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 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 2013, 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 2013.

The Council welcomes the Court's opinion that, in all material respects, the College's annual accounts fairly present the financial position as at 31 December 2013and the results of operations and cash flows for the year then ended, in accordance with the provisions of the College's Financial Regulation, and that the underlying transactions for that financial year are legal and regular.

Nevertheless, the Council has made some observations. They may be summarised as follows:

- **carry-overs**: the Council calls on the College to improve its financial programming and monitoring of the budget implementation in order to improve budget execution and to reduce the amounts carried over to the next financial year to the strict minimum;
- **recruitment**: the Council encourages the College to pursue efforts in order to address the shortcomings detected by the Court regarding its staff recruitment procedures.