2014 discharge: European Police College (CEPOL)

2015/2180(DEC) - 08/09/2015 - 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 financial year 2014, together with the College'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 2014;
- 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 2014 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: the Court considers that the transactions underlying the annual accounts for the year ended 31 December 2014 are legal and regular in all material respects.

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

The Court's observations:

- **budgetary management**: the Court notes that the cancellation rate for committed appropriations carried over from 2013 was high at 15 %, mainly because of the cancellation of a project and the lower than estimated costs to be reimbursed under the 2013 grant agreements (around EUR 60 000). The level of committed appropriations carried over was also high for administrative expenditure, at 59 % of the total. This was driven in large part by the high volume of furniture and IT equipment, and the maintenance required, for the College's new premises, ordered but not yet delivered and/or paid for in the last quarter of 2014.

CEPOL's replies:

- **budgetary management**: CEPOL indicates that it has significantly reduced the amount carried forward and cancelled funds. It is committed to further increase and maintain compliance with the budgetary principle of annuality provided in the Financial Regulation.

Lastly, the Court of Auditors' report contains a **summary of the College's activities** in 2014. This is focused on the following:

Budget: EUR 8.8 million.

Activities:

- 71 residential activities (courses, seminars and conferences);
- bringing together 2 098 law enforcement participants, and 710 trainers from 34 countries (EU Member States and third countries) and 24 EU and international bodies;
- attendance rate (attendance v seats available) of 108 %;
- with regard to external relations, in 2014 CEPOL continued its cooperation with candidate, potential candidate and European Neighbourhood countries as well as strategic partners, JHA agencies and EU institutions, including the European External Action Service. It has concluded the negotiations for two working arrangements, one with the former Yugoslav Republic of Macedonia and one with Bosnia and Herzegovina.
- with respect to **research**, CEPOL published two new issues of the 'European Science and Research Bulletin' on the website and in print;
- CEPOL ran its **European Police Exchange Programme** particularly with the Western Balkans;

CEPOL **promoted e-learning** with a new graphical user interface and 'E-Campus Policing Europe' aimed at the development and delivery of learning assignments on cross-border police cooperation matters.