# 2015 discharge: European Police College (CEPOL)

2016/2178(DEC) - 13/09/2016 - 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 2015, 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 focused on the annual accounts of the European Police College (CEPOL). The College's task is to function as a network and bring together the national police training institutes in the Member States to provide training sessions, based on common standards, for senior police officers.

**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 2015;
- 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 2015 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 2015 are legal and regular in all material respects.

The report made 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 stated that the level of committed appropriations carried over was high for administrative expenditure at EUR 212 456 mainly due to the College's relocation from the UK to Hungary in September 2014 and the consequential need to initiate new service and supply contracts. Most of the services procured under these annual contracts had not been provided by the end of 2015.

**CEPOL's reply**:

- **budgetary management**: the College stated that the carry-over rate for administrative expenditure is high but justified having in view the contract renewals or pending invoices at the end of year. CEPOL improved its budget management and commits to further maintain compliance with the

budgetary principle of annuality provided in the Financial Regulation. It should also be noted that CEPOL has outsourced the role of Accounting Officer to the Accounting Officer of the European Commission.

Lastly, the Court of Auditors' report also contained a **summary of the College's key figures in 2015**:

- **Budget**: EUR 8.8 million (in payment appropriations).
- **Staff**: 45 including officials, temporary and contract staff and seconded national experts.