

2022 discharge: European Union Agency for Law Enforcement Training (CEPOL)

2023/2144(DEC) - 11/04/2024 - Text adopted by Parliament, single reading

The European Parliament decided to **grant discharge** to the Executive Director of the European Union Law Enforcement Training Agency (CEPOL) for the financial year 2022 and to approve the closure of the accounts for that year.

Noting that the Court of Auditors stated that it had obtained reasonable assurance that the Agency's annual accounts for the financial year 2022 were reliable and that the underlying transactions were legal and regular, Parliament adopted, by 526 votes to 20 with 48 abstentions, a resolution containing a series of recommendations which form an integral part of the discharge decision and which complement the general recommendations set out in the [resolution](#) on the performance, financial management and control of EU agencies.

Qualified opinion

The Court identified irregular payments of, in total, EUR 4.2 million of which EUR 4.1 million in connection with 359 payments made under two framework contracts implemented through service requests sent by staff members who did not have the authority to enter into legal commitments on behalf of the Agency and EUR 152 655 as payments made in 2022 under a framework contract with regard to which some of the amounts paid could not be reconciled with the services provided, representing in total 13.5 % of the payment appropriations available in 2022, thereby exceeding the materiality threshold set for the audit and, consequently, resulting in a qualified opinion on the legality and regularity of payments underlying the accounts. Except for those non-compliant payments, the Court concluded that the underlying transactions as regards payments for the year ended 31 December 2022 are legal and regular in all material respects.

Agency's financial statements

The Agency's final budget for the financial year 2022 was **EUR 28 295 362** representing a decrease of 5.82 % compared to 2021.

Budgetary and financial management

Budget monitoring efforts during the financial year 2022 resulted in a budget implementation rate of 100 %, representing an increase of 3.21 % compared to 2021. Payment appropriations execution rate was 84.66 %, representing an increase of 12.93 % compared to 2021. EUR 1.6 million, representing 15 % of the commitments in 2022, were carried forward to 2023. The budget execution rate with regard to the Union external assistance funds dedicated to assist third countries in building their capacities in relevant law enforcement policy areas reached 48.5 % by the end of 2022.

Other observations

Parliament also made a series of observations concerning performance, staff policy and internal controls.

In particular, it noted that:

- the Agency's implementation rate of the 2022 working programme of 100 %, based on the fact that 418 training activities were implemented versus 417 planned. It continued to deliver training to law enforcement community by reverting to online environment to the maximum extent possible;
- the customers' satisfaction rate remained high in 2022 with 97 % of the participants in the Agency's training activities having declared to be satisfied or very satisfied;
- almost all key performance indicators were achieved, and only one remained in progress with a deadline by the end of 2023;
- the Agency was commended for its rapid response to the unjustified war in Ukraine, and for delivering a tailor made open source intelligence course for the Ukrainian General Prosecutors Office, in cooperation with the Council of Europe;
- the exponential increase in trainings offered in the last years (from 18 000 in 2016 to almost 44 000 in 2022) reflects a growing demand for training activities the Agency needs to deliver;
- on 31 December 2022, the establishment plan was 79 % implemented, with 26 temporary agents appointed out of 33 temporary agents authorised under the Union budget (the same number of authorised posts as in 2021). Staff fluctuation continued to be relatively high in 2022 and had a significant impact on the Agency;
- concerning the several weaknesses in the Agency's internal control system, in particular in relation to procurement procedures and the management of budgetary commitments, the Agency has taken steps, including training and workshops, to increase awareness and reduce occurrence of administrative errors;
- the Hungarian government made a commitment to ensure continuity and provide the Agency with proper facilities by adopting a decision to ensure new headquarter (6 000 sqm) in form of a rental. A removal to new premises may take place until the end of 2024, in parallel with the signature of a new seat agreement.