## Basic information

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|---|---|
| **2013/2229(DEC)**<br>DEC - Discharge procedure | Procedure completed |
| 2012 discharge: European Police College (CEPOL)<br>**Subject**<br>8.70.03.07 Previous discharges | |

## Key players

### European Parliament

| Committee responsible | Rapporteur | Appointed |
|---|---|---|
| CONT Budgetary Control | SARVAMAA Petri (PPE) | 10/10/2013 |
| | Shadow rapporteur<br>KADENBACH Karin (S&D)<br>GERBRANDY Gerben-Jan (ALDE)<br>STAES Bart (Verts/ALE)<br>ANDREASEN Marta (ECR)<br>DE JONG Dennis (GUE/NGL)<br>VANHECKE Frank (EFD)<br>EHRENHAUSER Martin (NI) | |

| Committee for opinion | Rapporteur for opinion | Appointed |
|---|---|---|
| LIBE Civil Liberties, Justice and Home Affairs | MATHIEU HOUILLON Véronique (PPE) | 04/11/2013 |

### European Commission

| Commission DG | Commissioner |
|---|---|
| Budget | ŠEMETA Algirdas |

## Key events

| Date | Event | Reference | Summary |
|---|---|---|---|
| 26/07/2013 | Non-legislative basic document published | COM(2013)0570 | Summary |
| 22/10/2013 | Committee referral announced in Parliament | | |

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|---|---|---|---|
| 17/03/2014 | Vote in committee | | |
| 24/03/2014 | Committee report tabled for plenary | A7-0240/2014 | Summary |
| 02/04/2014 | Debate in Parliament | | |
| 03/04/2014 | Decision by Parliament | T7-0304/2014 | Summary |
| 03/04/2014 | Results of vote in Parliament | | |
| 03/04/2014 | End of procedure in Parliament | | |
| 05/09/2014 | Final act published in Official Journal | | |

## Technical information

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| **Procedure reference** | 2013/2229(DEC) |
| **Procedure type** | DEC - Discharge procedure |
| **Other legal basis** | Rules of Procedure EP 165 |
| **Stage reached in procedure** | Procedure completed |
| **Committee dossier** | CONT/7/14197 |

## Documentation gateway

**European Parliament**

| Document type | Committee | Reference | Date | Summary |
|---|---|---|---|---|
| Committee draft report | | PE521.647 | 23/01/2014 | |
| Committee opinion | LIBE | PE524.738 | 24/02/2014 | |
| Amendments tabled in committee | | PE521.761 | 25/02/2014 | |
| Committee report tabled for plenary, single reading | | A7-0240/2014 | 24/03/2014 | Summary |
| Text adopted by Parliament, single reading | | T7-0304/2014 | 03/04/2014 | Summary |

**Council of the EU**

| Document type | Reference | Date | Summary |
|---|---|---|---|
| Document attached to the procedure | 05849/2014 | 05/02/2014 | Summary |

**European Commission**

| Document type | Reference | Date | Summary |
|---|---|---|---|
| Non-legislative basic document | COM(2013)0570 | 26/07/2013 | Summary |

**Other institutions and bodies**

| Institution/body | Document type | Reference | Date | Summary |
|---|---|---|---|---|

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|---|---|---|---|---|
| CofA | Court of Auditors: opinion, report | N7-0015/2014<br>OJ C 365 13.12.2013, p. 0029 | 10/09/2013 | Summary |

| Additional information | | |
|---|---|---|
| Source | Document | Date |
| European Commission | EUR-Lex | |

| Final act | |
|---|---|
| Budget 2014/0567<br>OJ L 266 05.09.2014, p. 0174 | Summary |

# 2012 discharge: European Police College (CEPOL)

2013/2229(DEC) - 26/07/2013 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2012, as part of the 2012 discharge procedure.

Analysis of the accounts of the **European Police College (CEPOL)**.

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2012 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 129 (2) of the Financial Regulation applicable to the EU's General Budget, including the European Police College (CEPOL).

In 2012, the tasks and budget of this agency were as follows:

**description of CEPOL's tasks**: CEPOL, which is located in Bramshill, United Kingdom, was established by Council Decision 2005/681/JHA. The College's main task is to provide training sessions, based on common standards, for senior police officers;

**CEPOL's budget for the 2012 financial year**: CEPOL’s budget for 2012, as presented in the Commission document on the consolidated annual accounts of the European Union, gives the following figures:

§ **Commitment appropriations** :

- **committed** : EUR 9 million;

- **paid** : EUR 8 million;

- **carried-over** : 0.

§ **Payment appropriations** :

- **committed** : EUR 11 million;

- **paid** : EUR 8 million;

- **carried-over** : EUR 2 million.

Please refer also to the final accounts of CEPOL.

# 2012 discharge: European Police College (CEPOL)

2013/2229(DEC) - 05/02/2014

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 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 2012, 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 2012.

The observations in the Court of Auditors' report in relation to the financial year 2012 call for some comments by the Council, which may be summarised as follows:

- in general, the Council welcomes the Court's opinion that, in all material respects, the College's annual accounts present fairly its financial position as at 31 December 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the College's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular.
- **Carry-overs**: the Council urges the College to improve its financial programming and monitoring of budget implementation, with the aim to improve budget execution and to reduce budgetary transfers and amounts carried over to the next financial year, in line with the budgetary principles of specification and annuality.
- **Recruitment**: furthermore, the Council encourages the College to pursue its efforts to address the shortcomings detected by the Court regarding its staff recruitment procedures.

# 2012 discharge: European Police College (CEPOL)

2013/2229(DEC) - 10/09/2013 - 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 2012, 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).

In the Court's opinion,CEPOL's 's **Annual Accounts fairly present, in all material respects, its financial position as of 31 December 2012** 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.

The Court also considers that the **transactions underlying the annual accounts** of CEPOL for the financial year ended 31 December 2012 are, in all material respects, **legal and regular.**

The report confirms that CEPOL's 2012 budget amounted to EUR 8.4 million.

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**:

- commitment appropriations: the Court notes that the College has carried over to 2013 committed appropriations amounting to EUR 355 500 for the 2013 Exchange Programme. However, there is no reference to the 2013 Exchange Programme in the College's 2012 Annual Work Programme. The carry-over is irregular. The Court also notes the cancellation of large amounts (EUR 700 000) in 2012;

- recruitment: the College needs to ensure full compliance with the 'Guide to CEPOL recruitment' and to improve further the transparency of recruitment procedures.

The Court also notes that discussions about the College's future have been ongoing for several years and have created a situation of uncertainty which continues to hamper business planning and implementation.

**CEPOL's reply** :

- carried-over appropriations: in order to increase supervision on the budgetary principles of annuality and specification, CEPOL has introduced a weekly budget monitoring report. The dynamism of the budget consumption including the carry-overs is closely monitored and the reasons for any significant lagging behind are analysed in view of continuously improving the budget planning and implementation ;

- recruitment: in order to increase compliance with the rules and principle of transparency, CEPOL continues to improve and strengthen the documentation of the human resources processes through procedures and templates adopted in accordance with the established quality document management system.

The Court of Auditors' report contains **a summary of CEPOL's activities in 2012**.

Amongst other things, the College implemented a total of 82 residential activities (courses, seminars and conferences). It has brought together 2 098 law enforcement participants and 772 trainers from 33 countries (EU Member States and third countries) and 27 EU and international bodies. Attendance rate has considerably increased reaching 96%. The College itself organised 15 (17) activities in support of the network and initiated a Grant Agreement application process for 2013.

# 2012 discharge: European Police College (CEPOL)

2013/2229(DEC) - 03/04/2014 - Text adopted by Parliament, single reading

The European Parliament adopted a decision concerning the discharge to be granted to the Director of the European Police College (Cepol) in respect of the implementation of the College's budget for the financial year 2012. The vote on the discharge decision approved the closure of the accounts (in accordance with Annex VI, Article 5(1) of the Rules of Procedure of the European Parliament.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the College for the financial year 2012 are reliable, and that the underlying transactions are legal and regular, Parliament adopted by 513 votes to 73, with 13 abstentions, a resolution containing a series of recommendations that form an integral part of the discharge decision and as well as the general recommendations that appear in the draft resolution on performance, financial management and control of EU agencies.

These recommendations are summarised as follows:

- **Budget and financial management**: Parliament noted that budget monitoring efforts during the financial year 2012 resulted in a budget implementation rate of 95.1% and that the payment appropriations execution rate was 76%.
- **Commitments and carryovers**: it also noted with concern that out of the committed appropriations carried over from 2011 amounting to EUR 1.7 million, EUR 700 000 (41.2%) were cancelled in 2012 mainly due to lower than estimated costs to be reimbursed under the 2011 grant agreements (EUR 440 000 of cancelled carry-overs). It regretted that the carry-over to 2013 of committed appropriations for the 2013 Exchange Programme was irregular.
- **Seat**: Parliament noted with concern that **discussions about the College's future, which have been ongoing for several years, have created a situation of uncertainty** which continues to hamper business planning and implementation. It stressed that the issue of the College's future seat has to be clarified as soon as possible before the end of 2014, for reasons relating to staff and budget planning which have been highlighted by the Court of Auditors. When selecting a new seat for the College, **economic factors** must be taken in consideration. It recalled that the Commission's proposal to merge the College with the European Police Office was rejected by a large majority in the Council and that an initiative by 25 Member States proposed to amend the College's founding Council Decision 2005/681/JHA by means of a Regulation to be adopted under the codecision procedure. Parliament stressed the need to **maximise predictability so as to ensure that the move to the new seat is carried out in accordance with sound financial management principles** and took the view that, to this end, the **United Kingdom should bear the College's removal costs, given that it decided unilaterally not to host the College**.
- **Performance**: Parliament requested that the College communicate the results and impact its work has on European citizens in an accessible way, mainly through its website.

Parliament also made a series of observations on transfers, procurement and recruitment procedures as well as comments on internal controls.

It acknowledged that the College will review its conflicts of interests arrangements currently in place with the aim of developing a specific conflict of interest policy in 2014 on the basis of the Commission's Guidelines on the Prevention and Management of Conflicts of Interests in EU Decentralised Agencies and called on the College to inform the discharge authority on the review results once available.

# 2012 discharge: European Police College (CEPOL)

2013/2229(DEC) - 03/04/2014 - Final act

PURPOSE: to grant discharge to the European Police College (CEPOL) for the financial year 2012.

NON-LEGISLATIVE ACT: Decision 2014/567/EU of the European Parliament on discharge in respect of the implementation of the budget of the European Police College (CEPOL) for the financial year 2012.

CONTENT: with the present decision, the European Parliament grants discharge to the Executive Director of CEPOL for the implementation of its budget for the financial year 2012.

This decision is in line with the European Parliament's resolution adopted on 3 April 2014 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 3 April 2014).

Amongst the main observations made, Parliament called on the College to improve the **transparency of its recruitment procedures**.

# 2012 discharge: European Police College (CEPOL)

2013/2229(DEC) - 24/03/2014 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Petri SARVAMAA (EPP, FI) in which it recommended the European Parliament to grant discharge to the Director of the European Police College (Cepol) in respect of the implementation of the College's budget for the financial year 2012.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the College for the financial year 2012 are reliable, and that the underlying transactions are legal and regular, Members approved the closure of Cepol's accounts. They made, however, a number of recommendations that needed to be taken into account when the discharge is granted, in addition to the general recommendations that appear in the draft resolution on performance, financial management and control of EU agencies.

- **Budget and financial management**: Members noted that budget monitoring efforts during the financial year 2012 resulted in a budget implementation rate of 95.1% and that the payment appropriations execution rate was 76%.
- **Commitments and carryovers**: they also noted with concern that out of the committed appropriations carried over from 2011 amounting to EUR 1.7 million, EUR 700 000 (41.2%) were cancelled in 2012 mainly due to lower than estimated costs to be reimbursed under the 2011 grant agreements (EUR 440 000 of cancelled carry-overs). They regretted that the carry-over to 2013 of committed appropriations for the 2013 Exchange Programme was irregular.

Members also made a series of observations on transfers, procurement and recruitment procedures as well as comments on internal controls.

They acknowledged that the College will review its conflicts of interests arrangements currently in place with the aim of developing a specific conflict of interest policy in 2014 on the basis of the Commission's Guidelines on the Prevention and Management of Conflicts of Interests in EU Decentralised Agencies and called on the College to inform the discharge authority on the review results once available.