

Basic information	
2018/2194(DEC) DEC - Discharge procedure	Procedure completed
2017 discharge: European Union Agency for Law Enforcement Training (CEPOL) Subject 8.70.03.02 2017 discharge	

Key players			
European Parliament	Committee responsible		Rapporteur
	CONT Budgetary Control		SARVAMAA Petri (PPE)
			Shadow rapporteur KADENBACH Karin (S&D) CZARNECKI Ryszard (ECR) ALI Nedzhmi (ALDE) DE JONG Dennis (GUE /NGL) STAES Bart (Verts/ALE) KAPPEL Barbara (ENF)
			25/07/2018
	Committee for opinion		Rapporteur for opinion
	LIBE Civil Liberties, Justice and Home Affairs		FRANZ Romeo (Verts/ALE)
		18/10/2018	
European Commission	Commission DG	Commissioner	
	Budget	OETTINGER Günther	

Key events			
Date	Event	Reference	Summary
28/06/2018	Non-legislative basic document published	COM(2018)0521 	Summary
11/09/2018	Committee referral announced in Parliament		
20/02/2019	Vote in committee		

28/02/2019	Committee report tabled for plenary	A8-0121/2019	Summary
26/03/2019	Decision by Parliament	T8-0259/2019	Summary
26/03/2019	Results of vote in Parliament		
26/03/2019	Debate in Parliament		
26/03/2019	End of procedure in Parliament		
27/09/2019	Final act published in Official Journal		

Technical information

Procedure reference	2018/2194(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/14305

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE626.787	10/12/2018	
Committee opinion	LIBE	PE630.601	17/01/2019	
Amendments tabled in committee		PE634.463	31/01/2019	
Committee report tabled for plenary, single reading		A8-0121/2019	28/02/2019	Summary
Text adopted by Parliament, single reading		T8-0259/2019	26/03/2019	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05825/2019	31/01/2019	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2018)0521 	28/06/2018	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N8-0012/2019 OJ C 434 30.11.2018, p. 0001	18/09/2018	Summary

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Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act
Budget 2019/1449 OJ L 249 27.09.2019, p. 0169

2017 discharge: European Union Agency for Law Enforcement Training (CEPOL)

2018/2194(DEC) - 28/06/2018 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2017, as part of the 2017 discharge procedure.

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

CONTENT: the organisational governance of the EU consists of institutions, agencies and other EU bodies whose expenditure is included in the general budget of the Union.

This Commission document concerns the **EU's consolidated accounts for the year 2017** and details how spending by the EU institutions and bodies was carried out. The consolidated annual accounts of the EU provide financial information on the activities of the institutions, agencies and other bodies of the EU from an accrual accounting and budgetary perspective.

It is the responsibility of the Commission's Accounting Officer to prepare the EU's consolidated annual accounts and ensure that they present fairly, in all material aspects, the financial position, the result of the operations and the cash flows of the EU institutions and bodies with a view to granting discharge.

Discharge procedure: the final step of a budget lifecycle is the discharge. It is the decision by which the European Parliament '**releases**' the Commission from its responsibility for management of a given budget by marking the end of that budget's existence. It is granted by the European Parliament on the recommendation of the Council.

The decision is based in particular on the European Court of Auditors reports, in particular its annual report, in which the Court provides a Statement of Assurance (DAS) on the legality and regularity of transactions (payments and commitments).

The procedure results in the granting, postponement or refusal of discharge.

The final discharge report including specific recommendations to the Commission for action is adopted in plenary by the European Parliament and are subject to an annual follow up report in which the Commission outlines the concrete actions it has taken to implement the recommendations made.

All EU institutions and other agencies, bodies and joint undertakings are subject to their own discharge procedures.

CEPOL: CEPOL which is located in Budapest (HU) since October 2014 was established by [Council Decision 2005/681/JHA](#). It supports, develops, implements and coordinates training for law enforcement officials, while putting particular emphasis on the protection of human rights in the context of law enforcement, in particular in the areas of prevention of and fight against serious crime affecting two or more Member States and terrorism.

As regards CEPOL's accounts, these are presented in detail in the document on the consolidated annual accounts of the European Union for 2017:

Commitment appropriations:

- available: EUR 11 million;
- made: EUR 11 million.

Payment appropriations:

- available: EUR 12 million;
- made: EUR 11 million.

For further details on expenditure, please refer to the [final accounts of CEPOL](#).

2017 discharge: European Union Agency for Law Enforcement Training (CEPOL)

2018/2194(DEC) - 26/03/2019 - Text adopted by Parliament, single reading

The European Parliament decided to grant discharge to the Executive Director of the European Union Agency for Law Enforcement Training (CEPOL) for the financial year 2017 and to approve the closure of the accounts for the financial year in question.

Noting that the Court of Auditors has stated that it has obtained reasonable assurances that the Agency's annual accounts for the financial year 2017 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 510 votes to 118 with 5 abstentions, a resolution containing a series of recommendations, which form an integral part of the decision on discharge and which add to the general recommendations set out in the [draft resolution on performance, financial management and control of EU agencies](#):

Agency's financial statements

The final budget of the European Union Agency for Law Enforcement Training for the financial year 2017 was EUR 10 524 359 representing an increase of 2.26 % compared to 2016.

Budget and financial management

The budget monitoring efforts during the financial year 2017 resulted in a budget implementation rate of 97.09 %, representing an increase of 1.14 % compared to 2016. Payment appropriations execution rate was 84.02 %, representing an increase of 5.17 % compared to the previous year. Parliament regretted the high level of cancellations of carry-overs from 2016 to 2017, amounting to EUR 189 154, representing 12.81 % of the total amount carried forward, showing a slight decrease of 1.44 % in comparison with 2016.

Members also made a series of observations regarding performance, staff policy, procurement and internal controls.

In particular, they noted that:

- the changed management plan of the Agency concerning the necessary preparations for operating under its new extended mandate was implemented at a rate of 83 %;
- the Agency is geographically located far from Europol, which undermines the possibility of finding synergies with this other agency specialised in police matters;
- on 31 December 2017, the establishment plan was 96.77 % executed, with 30 temporary agents appointed out of 31 temporary agents authorised under the Union budget;
- as a consequence of its relocation from the United Kingdom to Hungary and the resulting lower correction coefficient applied to staff salaries, the staff turnover was high and geographical balance is not always ensured as applications from other Member States than the host country has decreased. Some members of staff have an outstanding legal dispute regarding the relocation. This may impact business continuity and the Agency's ability to implement activities;
- unlike most of the other agencies, the Agency did not carry out a comprehensive analysis of the likely impact of the United Kingdom's decision to withdraw from the European Union on its organisation, operations and accounts;
- although it does not have a carbon off-setting scheme in place, it is considering introducing such a scheme.

2017 discharge: European Union Agency for Law Enforcement Training (CEPOL)

2018/2194(DEC) - 31/01/2019 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2017 and the balance sheet as at 31 December 2017 of the European Police College (CEPOL), as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2017, accompanied by the Agency's replies to the Court's observations, the Council recommended the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2017.

The Council welcomed the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2017 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for 2017 are legal and regular in all material respects.

Nevertheless, the following observations were made:

- **accounting**: the Council encouraged the Agency to address and remedy any unjustified delays in the re-validation of its accounting system;
- **procurement**: the Agency should further improve its procurement procedures in order to ensure the effectiveness of the process, as well as to ensure the full implementation, without any unjustified delays, of electronic public procurement;
- **Brexit**: the Council encourages the Agency to take into account any possible financial impact of the withdrawal of the United Kingdom from the EU on its organisation, operations and accounts.

2017 discharge: European Union Agency for Law Enforcement Training (CEPOL)

2018/2194(DEC) - 28/02/2019 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Petri SARVAMAA (EPP, FI) on discharge in respect of the implementation of the budget of the European Union Agency for Law Enforcement Training (CEPOL) for the financial year 2017.

The committee called on the European Parliament to grant the Executive Director of the European Union Agency for Law Enforcement Training discharge in respect of the implementation of the Agency's budget for the financial year 2017.

Noting that the Court of Auditors stated that it had obtained reasonable assurance that the annual accounts of the Agency for the financial year 2017 were reliable and that the underlying transactions were legal and regular, Members called on Parliament to approve the closure of the College'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](#):

Agency's financial statements

The final budget of the European Union Agency for Law Enforcement Training for the financial year 2017 was EUR 10 524 359 representing an increase of 2.26 % compared to 2016.

Budget and financial management

The budget monitoring efforts during the financial year 2017 resulted in a budget implementation rate of 97.09 %, representing an increase of 1.14 % compared to 2016. Payment appropriations execution rate was 84.02 %, representing an increase of 5.17 % compared to the previous year.

Members regretted the high level of cancellations of carry-overs from 2016 to 2017, amounting to EUR 189 154, representing 12.81 % of the total amount carried forward, showing a slight decrease of 1.44 % in comparison with 2016.

Members also made a series of observations regarding performance, staff policy, procurement and internal controls.

In particular, they noted that:

- the changed management plan of the Agency concerning the necessary preparations for operating under its new extended mandate was implemented at a rate of 83 %;
- the Agency is geographically located far from Europol, which undermines the possibility of finding synergies with this other agency specialised in police matters;
- on 31 December 2017, the establishment plan was 96.77 % executed, with 30 temporary agents appointed out of 31 temporary agents authorised under the Union budget;
- as a consequence of its relocation from the United Kingdom to Hungary and the resulting lower correction coefficient applied to staff salaries, the staff turnover was high and geographical balance is not always ensured as applications from other Member States than the host country has decreased. Some members of staff have an outstanding legal dispute regarding the relocation. This may impact business continuity and the Agency's ability to implement activities;
- unlike most of the other agencies, the Agency did not carry out a comprehensive analysis of the likely impact of the United Kingdom's decision to withdraw from the European Union on its organisation, operations and accounts;
- although it does not have a carbon off-setting scheme in place, it is considering introducing such a scheme.

2017 discharge: European Union Agency for Law Enforcement Training (CEPOL)

2018/2194(DEC) - 18/09/2018

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Union Agency for Law Enforcement Training for the financial year 2017, together with the Agency's replies.

CONTENT: the Court of Auditors carried out the audit on the annual accounts of the European Union Agency for Law Enforcement Training (CEPOL).

In brief, the Agency's task is to function as a network and to bring together the national police training institutes in the Member States to provide training sessions, based on common standards, for senior police agents.

Statement of assurance and reliability of the accounts

The Court considered that:

- the Agency's annual accounts present fairly, in all material respects, its financial position as at 31 December 2017 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 transactions underlying the annual accounts for the year ended 31 December 2017 are legal and regular in all material respects.

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

The Court's observations

Financial management and performance

In December 2016, the Agency signed a four-year framework contract of EUR 1.6 million for the provision of temporary staff with one economic operator. The only competitive criterion for the procurement procedure was price. A framework contract with multiple suppliers selected on the base of price and quality criteria would have been preferable to support the timely delivery of high quality services.

On 29 March 2017, the United Kingdom notified the European Council of its decision to withdraw from the European Union (Brexit). The Agency did not carry out any analysis of the likely Brexit impact on its organisation, operations and accounts, as most of the other agencies did.

Agencies should introduce a single solution for the electronic exchange and storage of information with third parties participating in public procurement procedures (e-procurement). As the same requirement exists for all EU Institutions, the Commission is developing a comprehensive IT solution covering all phases of public procurement procedures. The Commission launched tools for electronic invoicing (e-invoicing), for the electronic publication of documents related to contract notices (e-tendering) and for the electronic submission of tenders (e-submission). By the end of 2017, the Agency had introduced e-invoicing and e-tendering, but not e-submission.

The Agency's replies

Financial management and performance

As regards the framework contract, the choice to award a single framework contract was based on prior experience and specificities of the national labour market. Nevertheless, CEPOL will give due consideration to the Court's recommendations for future procurements, as applicable.

The Agency took note of the Court's comments on Brexit. Discussions were held on the matter. The risks for CEPOL were assessed as limited, although not formally documented. It also took note of the Court's comments and confirmed progress is made in cooperation with DG DIGIT to introduce e-submission.

Lastly, the Court of Auditors' report also contained a summary of the College's key figures in 2017:

Budget

EUR 9 million.

Staff

53 including officials, temporary and contract staff and seconded national experts.