



Plenary sitting

A8-0081/2017

28.3.2017

REPORT

on discharge in respect of the implementation of the budget of the European Police College (now European Union Agency for Law Enforcement Training) (CEPOL) for the financial year 2015
(2016/2178(DEC))

Committee on Budgetary Control

Rapporteur: Inés Ayala Sender

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1. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

**on discharge in respect of the implementation of the budget of the European Police College (now European Union Agency for Law Enforcement Training) (CEPOL) for the financial year 2015
(2016/2178(DEC))**

The European Parliament,

- having regard to the final annual accounts of the European Police College for the financial year 2015,
- having regard to the Court of Auditors' report on the annual accounts of the European Police College for the financial year 2015, together with the College's reply¹,
- having regard to the statement of assurance² as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2015, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of 21 February 2017 on discharge to be given to the College in respect of the implementation of the budget for the financial year 2015 (05873/2017 – C8-0064/2017),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002³, and in particular Article 208 thereof,
- having regard to Council Decision 2005/681/JHA of 20 September 2005 establishing the European Police College (CEPOL) and repealing Decision 2000/820/JHA⁴,
- having regard to Regulation (EU) 2015/2219 of the European Parliament and of the Council of 25 November 2015 on the European Union Agency for Law Enforcement Training (CEPOL) and replacing and repealing Council Decision 2005/681/JHA⁵, and in particular Article 20 thereof,
- having regard to Commission Delegated Regulation (EU) No 1271/2013 of 30 September 2013 on the framework financial regulation for the bodies referred to in Article 208 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council⁶, and in particular Article 108 thereof,

¹ OJ C 449, 1.12.2016, p. 36.

² OJ C 449, 1.12.2016, p. 36.

³ OJ L 298, 26.10.2012, p. 1.

⁴ OJ L 256, 1.10.2005, p. 63.

⁵ OJ L 319, 4.12.2015, p. 1.

⁶ OJ L 328, 7.12.2013, p. 42.

- having regard to Rule 94 of and Annex IV to its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Civil Liberties, Justice and Home Affairs (A8-0081/2017),
1. Grants 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 2015;
 2. Sets out its observations in the resolution below;
 3. Instructs its President to forward this decision, and the resolution forming an integral part of it, to the Executive Director of the European Union Agency for Law Enforcement Training, the Council, the Commission and the Court of Auditors, and to arrange for their publication in the *Official Journal of the European Union* (L series).

2. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

on the closure of the accounts of the European Police College (now European Union Agency for Law Enforcement Training) (CEPOL) for the financial year 2015 (2016/2178(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Police College for the financial year 2015,
- having regard to the Court of Auditors' report on the annual accounts of the European Police College for the financial year 2015, together with the College's reply¹,
- having regard to the statement of assurance² as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2015, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of 21 February 2017 on discharge to be given to the College in respect of the implementation of the budget for the financial year 2015 (05873/2017 – C8-0064/2017),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002³, and in particular Article 208 thereof,
- having regard to Council Decision 2005/681/JHA of 20 September 2005 establishing the European Police College (CEPOL) and repealing Decision 2000/820/JHA⁴, and in particular Article 16 thereof,
- having regard to Regulation (EU) 2015/2219 of the European Parliament and of the Council of 25 November 2015 on the European Union Agency for Law Enforcement Training (CEPOL) and replacing and repealing Council Decision 2005/681/JHA, in particular Article 20 thereof,
- having regard to Commission Delegated Regulation (EU) No 1271/2013 of 30 September 2013 on the framework financial regulation for the bodies referred to in Article 208 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council⁵, and in particular Article 108 thereof,

¹ OJ C 449, 1.12.2016, p. 36.

² OJ C 449, 1.12.2016, p. 36.

³ OJ L 298, 26.10.2012, p. 1.

⁴ OJ L 256, 1.10.2005, p. 63.

⁵ OJ L 328, 7.12.2013, p. 42.

- having regard to Rule 94 of and Annex IV to its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Civil Liberties, Justice and Home Affairs (A8-0081/2017),
1. Approves the closure of the accounts of the European Police College for the financial year 2015;
 2. Instructs its President to forward this decision to the Executive Director of the European Union Agency for Law Enforcement Training, the Council, the Commission and the Court of Auditors, and to arrange for its publication in the *Official Journal of the European Union* (L series).

3. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

with observations forming an integral part of the decision on discharge in respect of the implementation of the budget of the European Police College (now European Union Agency for Law Enforcement Training) (CEPOL) for the financial year 2015 (2016/2178(DEC))

The European Parliament,

- having regard to its decision on discharge in respect of the implementation of the budget of the European Police College (now European Union Agency for Law Enforcement Training) for the financial year 2015,
 - having regard to Rule 94 of and Annex IV to its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Civil Liberties, Justice and Home Affairs (A8-0081/2017),
- A. whereas, according to its financial statements, the final budget of the European Police College (“the College”) for the financial year 2015 was EUR 8 471 000, representing an increase of 1,22 % compared to 2014; whereas the entire budget of the College derives from the Union budget,
- B. whereas the Court of Auditors (“the Court”), in its report on the annual accounts of the European Police College for the financial year 2015 (“the Court’s report”), has stated that it has obtained reasonable assurances that the College’s annual accounts are reliable and that the underlying transactions are legal and regular,
- C. whereas in the context of the discharge procedure, the discharge authority stresses the special importance of further strengthening the democratic legitimacy of the institutions of the Union by improving transparency and accountability, implementing the concept of performance-based budgeting and good governance of human resources,

Budget and financial management

1. Notes that the budget monitoring efforts during the financial year 2015 resulted in a budget implementation rate of 95,51 %, representing a decrease of 1,89 % from 97,40 % in 2014; takes note of the fact that the payment appropriations execution rate was 79 %, representing a decrease of 3,40 % from 82,40 % in 2014;
2. Takes note of the fact that, following the signature of the grant agreement with the Commission on the EU/MENA Counter-Terrorism Training Partnership, a budget of EUR 2 500 000 was agreed, out of which EUR 300 000 was inscribed in the College’s budget as assigned revenue in 2015 with the remaining EUR 2 200 000 being transferred during 2016 and 2017; requests a thorough evaluation of this project and its added value for the security of the Union, and if beneficial, requests the continuation and extension of the project in the coming years;
3. Acknowledges that, at year-end, 89 % of all payments were paid in time, thereby exceeding the objective of 85 % of all payments paid within the legally-set timeframe;

notes that no interest was charged by suppliers through late payments;

Commitments and carry-overs

4. Observes that a total of EUR 1 406 984 was carried over to 2016, amounting to 17 % of the overall 2015 budget; notes that, according to the Court's report, the level of committed appropriations carried over was at EUR 212 456 (49 %) for Title II (administrative expenditure) compared to EUR 383 940 (59 %) in 2014; acknowledges that these carry-overs resulted from the College's relocation from the United Kingdom (UK) to Hungary in September 2014 and the consequential need to initiate new service and supply contracts; acknowledges that most of the services procured under these annual contracts had not been provided by the end of 2015;
5. Notes that carry-overs may often be partly or fully justified by the multiannual nature of an agency's operational programmes and do not necessarily indicate weaknesses in budget planning and implementation nor are they always at odds with the budgetary principle of annuality, in particular if they are planned in advance and communicated to the Court;
6. Notes that the cost of the relocation from Bramshill, UK to Budapest, Hungary was estimated at approximately EUR 1 006 515, to be spent during 2014 and 2015; notes moreover that in accordance with the agreement between the Commission and the UK, the amount of EUR 570 283 was financed with 50 % from the UK authorities and with 50 % from the Commission; acknowledges the fact that the UK contribution to the relocation funds was inscribed in the College's budget as assigned revenue, which was fully used; welcomes the fact that the remaining relocation funds corresponding to 35 % of the final relocation budget were financed with the College's budget by savings deriving from the lower correction coefficient applied to staff entitlements in Hungary;
7. Takes note of the fact that a number of staff members initiated a legal dispute against the College concerning the conditions in which the relocation had been carried out and its financial impact on their income; notes furthermore that the Court has not yet delivered a judgment and that court proceedings remain ongoing; acknowledges that the final amount for the cost of relocation needs to cover the financial obligation arising from the Court's judgement and invites the College to report on the outcome and the final financial figure of the relocation;

Transfer

8. Notes that the College carried out ten budgetary transfers over the course of the year, all of them with the same budget title; notes with satisfaction that the level and nature of transfers in 2015 remained within the limits of the financial rules;

Prevention and management of conflict of interest and transparency

9. Acknowledges that the declarations of interest and curriculum vitae (CVs) of the members of the governing board were published on the College's website; acknowledges that the College's staff members and other individuals directly collaborating with the College were requested to fill in a declaration of interest; notes with satisfaction that the CVs and declarations of interest are well organised, visible and

accessible in a user-friendly manner on the College's website;

10. Deplores that, despite the adoption of the College's policy on the prevention and management of conflict of interests in November 2014, the curricula vitae and declarations of interest of its experts are not published on the College's website; reminds the College that it should make them available for the public in order to ensure transparency and uphold Union citizens' trust in the Union institutions; calls upon the College to adopt a clear and solid whistleblowing strategy and rules against "revolving doors" according to Article 22c of the Union Staff Regulations, which came into force on 1 January 2014;
11. Notes that the College drafted a communication strategy as part of the overall strategy set out by its governing board in May 2016, which aims to increase its online visibility mainly by driving traffic to it through social media; notes that the College conducted an in-depth audit of its website at the end of 2016 and beginning of 2017; asks the College to report to the discharge authority on the result of this audit;

Performance

12. Notes that in 2015 the College's training portfolio encompassed 151 training activities, including 85 residential activities and 66 webinars, 428 exchanges in the framework of the European Police Exchange Programme (EPEP), 24 online modules, one online course, and nine common curricula; notes with satisfaction that for the fifth year in a row the outreach of the College has increased, resulting in the College training 12 992 law enforcement professionals in 2015 compared to 10 322 in 2014;
13. Acknowledges that the number residential activities (85) exceeded the target one (80) and that they have brought together 3 073 law enforcement participants, representing a 12 % increase from the originally forecasted number (2 755); encourages, however, the College to better report effects of its activities on the security of the Union;
14. Takes note of the fact that the College has a comprehensive assessment system in place to ensure the quality of its training portfolio; notes moreover that the course evaluation not only aims at assessing training efficiency but also at measuring participants' satisfaction rates; notes that the overall satisfaction was high, with close to 94 % of the participants stating that they were very satisfied or satisfied with the College's activities;
15. Welcomes that in 2015 the College organised webinars to provide law enforcement officials with up-to-date information and best practice on identifying and investigating hate crimes and different forms of gender-based violence, and offered trainings to raise awareness about the challenges experienced by Roma communities and LGBTI persons (such as over- and under-policing and the lack of trust towards members of the police force), and how these can be addressed at the level of law enforcement; calls for the continuation of the provision of trainings in the field of fundamental rights and the related sensitisation of the police force;

Other comments

16. Notes that, according to the Court's report, the College's audited budgetary

implementation report differs from the level of detail provided by most other agencies, which demonstrates the need for clear guidelines on agencies' budget reporting; acknowledges that the College outsourced the role of the accounting officer to the Commission's accounting officer, as well as the fact that the different level of detail was based on the practices of the Commission's reporting; supports the Commission's intention to establish guidelines for agencies' budget reporting for the 2016 accounts;

17. Acknowledges that the College is strengthening its administrative links and cooperation with the European Institute of Innovation and Technology, in particular as regards procurement and staff related issues; notes, in particular, the cooperation on scrutinising the Implementing Rules of the Staff Regulations, the advanced plans to form a common staff committee as well as the organisation of a number of training activities open to staff from both agencies;
18. Notes that, with regard to the College's expanded responsibilities and increased mandate, the current resource levels are insufficient; notes that, based on the College's five-year evaluation which was finalised in 2016, there is a clear need for a significant reinforcement of the College with both human and financial resources; invites the Commission to take this into account in its budget proposals for the College; invites the budgetary authority to examine the possibility of providing additional human and financial resources to the College so as not to hinder its ability to perform its tasks;

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19. Refers, for other observations of a cross-cutting nature accompanying its decision on discharge, to its resolution of [xx xxxx 2017]¹ [on the performance, financial management and control of the agencies].).

¹ Texts adopted of that date, P[8_TA(-PROV)(2017)0000].

15.2.2017

OPINION OF THE COMMITTEE ON CIVIL LIBERTIES, JUSTICE AND HOME AFFAIRS

for the Committee on Budgetary Control

on discharge in respect of the implementation of the budget of the European Police College for the financial year 2015
(2016/2178(DEC))

Rapporteur: Petr Ježek

SUGGESTIONS

The Committee on Civil Liberties, Justice and Home Affairs calls on the Committee on Budgetary Control, as the committee responsible, to incorporate the following suggestions into its motion for a resolution:

1. Welcomes the Court of Auditors' conclusions that the annual accounts of the European Police College (CEPOL) fairly present its financial position on 31 December 2015 and that its transactions are legal and regular;
2. Welcomes the high implementation rate of the 2015 budget that reached 95,5 % out of which 79 % has been paid; notes, however, that according to the Court of Auditors, the level of committed appropriations for administrative expenditure carried over from 2014 to 2015 reached 49 % at the end of 2015, which is relatively high, although lower than in 2014 (59 %); notes that the relocation of CEPOL from the United Kingdom to Hungary in September 2014 and the consequential need to initiate new service and supply contracts is the main reason for the level of committed appropriations carried over from 2014 to 2015;
3. Welcomes the solid output of CEPOL; acknowledges the training of 12 992 law enforcement officers, which represents an increase of over 25 % in comparison with 2014; welcomes the very high level of satisfaction of training participants, which reached 93% for residential courses, 94 % for webinars and 94 % for European police exchange programmes; acknowledges that the number residential activities (85) exceeded the target one (80) and that they have brought together 3 073 law enforcement participants, representing a 12 % increase from the originally forecasted number (2 755); encourages, however, CEPOL to better report effects of its activities on the security of the Union;
4. Welcomes that in 2015 CEPOL organised webinars to provide law enforcement officials with up-to-date information and best practice on identifying and investigating hate crimes

and different forms of gender-based violence, and offered trainings to raise awareness about the challenges experienced by Roma communities and LGBTI persons (such as over- and under-policing and the lack of trust towards members of the police force), and how these can be addressed at the level of law enforcement; calls for the continuation of the provision of trainings in the field of fundamental rights and the related sensitisation of the police force;

5. Notes the Commission grant of EUR 2 500 000 to implement a counter-terrorism training capacity building project in four countries in the Middle East and North Africa region; requests a thorough evaluation of the project and its added value for the security of the Union, and if beneficial, requests the continuation and extension of the project in the coming years;
6. Deplores that, despite the adoption of CEPOL's policy on the prevention and management of conflict of interests in November 2014, the curricula vitae and declarations of interest of its experts are not published on CEPOL's website; reminds CEPOL that it should make them available for the public in order to ensure transparency and uphold Union citizens' trust in the Union institutions; calls upon CEPOL to adopt a clear and solid whistleblowing strategy and rules against "revolving doors" according to Article 22c of the Union Staff Regulations, which came into force on 1 January 2014.

RESULT OF FINAL VOTE IN COMMITTEE ASKED FOR OPINION

| | |
|---|---|
| Date adopted | 9.2.2017 |
| Result of final vote | +: 36 -: 3 0: 3 |
| Members present for the final vote | Heinz K. Becker, Michał Boni, Caterina Chinnici, Agustín Díaz de Mera García Consuegra, Tanja Fajon, Kinga Gál, Ana Gomes, Nathalie Griesbeck, Sylvie Guillaume, Monika Hohlmeier, Eva Joly, Dietmar Köster, Barbara Kudrycka, Cécile Kashetu Kyenge, Marju Lauristin, Juan Fernando López Aguilar, Roberta Metsola, Péter Niedermüller, Soraya Post, Judith Sargentini, Birgit Sippel, Branislav Škripek, Csaba Sógor, Sergei Stanishev, Helga Stevens, Traian Ungureanu, Bodil Valero, Marie-Christine Vergiat, Udo Voigt, Josef Weidenholzer, Kristina Winberg, Tomáš Zdechovský |
| Substitutes present for the final vote | Petr Ježek, Jeroen Lenaers, Nadine Morano, Morten Helveg Petersen, Emil Radev, Barbara Spinelli, Anders Primdahl Vistisen, Axel Voss |
| Substitutes under Rule 200(2) present for the final vote | Josu Juaristi Abaunz, Georg Mayer |

INFORMATION ON ADOPTION IN COMMITTEE RESPONSIBLE

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|---|--|
| Date adopted | 22.3.2017 |
| Result of final vote | + : 22 - : 4 0 : 0 |
| Members present for the final vote | Inés Ayala Sender, Dennis de Jong, Tamás Deutsch, Martina Dlabajová, Luke Ming Flanagan, Ingeborg Gräßle, Cătălin Sorin Ivan, Jean-François Jalkh, Bogusław Liberadzki, Monica Macovei, Notis Marias, José Ignacio Salafranca Sánchez-Neyra, Petri Sarvamaa, Claudia Schmidt, Bart Staes, Hannu Takkula, Derek Vaughan, Joachim Zeller |
| Substitutes present for the final vote | Richard Ashworth, Gerben-Jan Gerbrandy, Benedek Jávor, Karin Kadenbach, Julia Pitera, Patricija Šulin |
| Substitutes under Rule 200(2) present for the final vote | Jens Geier, Piernicola Pedicini |

FINAL VOTE BY ROLL CALL IN COMMITTEE RESPONSIBLE

| 22 | + |
|-----------|---|
| ALDE | Martina Dlabajová, Gerben-Jan Gerbrandy, Hannu Takkula |
| ECR | Monica Macovei |
| GUE/NGL | Luke Ming Flanagan, Dennis de Jong |
| PPE | Tamás Deutsch, Ingeborg Gräßle, José Ignacio Salafranca Sánchez-Neyra, Julia Pitera, Petri Sarvamaa, Claudia Schmidt, Joachim Zeller, Patricija Šulin |
| S&D | Inés Ayala Sender, Jens Geier, Cătălin Sorin Ivan, Karin Kadenbach, Bogusław Liberadzki, Derek Vaughan |
| VERTS/ALE | Benedek Jávor, Bart Staes |

| 4 | - |
|------|--------------------------------|
| ECR | Richard Ashworth, Notis Marias |
| EFDD | Piernicola Pedicini |
| ENF | Jean-François Jalkh |

| 0 | 0 |
|---|---|
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Key to symbols:

+ : in favour

- : against

0 : abstention