



EUROPEAN PARLIAMENT

2009 - 2014

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*Committee on Civil Liberties, Justice and Home Affairs*

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**2009/2127(DEC)**

13.1.2010

## **OPINION**

of the Committee on Civil Liberties, Justice and Home Affairs

for the Committee on Budgetary Control

on the discharge for implementation of the budget for European Police College  
for the financial year 2008  
(C7-0198/2009 - 2009/2127(DEC))

Rapporteur: Juan Fernando López Aguilar

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## 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 in its motion for a resolution:

1. Draws the attention to the fact that even though the Court of Auditors has been able to obtain reasonable assurances that the annual accounts of the European Police College (the College) for the financial year ended 31 December 2008 are, in all material aspects, reliable, the Court observed that difficulties experienced in 2008 in migrating from the old accounting system to ABAC and the late implementation of a proper accounting system still jeopardise the quality of the financial information concerning the carry-overs from the previous year, the use of assigned revenue and the link with certain figures in the balance sheet for 2007; takes due account of College's replies concerning this specific point;
2. Is concerned that even though the Court of Auditors considered the transactions underlying the College's annual accounts to be legal and regular, it also highlighted the following exceptions which should be duly noted: an irregular procurement procedure (the College directly contracted consulting services with a provider on the basis of a Commission framework contract exclusively intended for training services, the value of the contract being of EUR 96 000); a high number of breaches of the applicable administrative and financial rules as regards the expenditure for the organisation of courses and seminars and a series of commitments for which the legal commitments were lacking or the absence of budgetary commitments before the legal commitments; takes due account of the College's replies concerning these issues but deplores the fact that its replies do not adequately identify the specific measures taken and applied for the speedy resolution of the problems;
3. Regrets that, as the Court points out in its comments, an ex post control by an external company was not launched even mid 2009 (following the Court's findings in the 2007 financial year report that there were cases of appropriations which were used to finance private expenditure); calls on the College to take all the steps needed to ensure that such a control is carried out as speedily as possible so that this shortcoming will not feature again in the report on the College's annual accounts for 2009;
4. Stresses as in previous years the need for the College to strictly abide by the Financial Regulation and EC public procurement legislation and to improve its financial management;
5. Notes that in the coming years the discharge for the implementation of the budget for the College should be further based on the College's performance throughout the year;
6. Asks the Commission to closely supervise the implementation of the College's budget.

## RESULT OF FINAL VOTE IN COMMITTEE

<b>Date adopted</b>	11.1.2010
<b>Result of final vote</b>	+ : 36 - : 0 0 : 0
<b>Members present for the final vote</b>	Sonia Alfano, Roberta Angelilli, Vilija Blinkevičiūtė, Emine Bozkurt, Simon Busuttil, Carlos Coelho, Rosario Crocetta, Tanja Fajon, H�el�ene Flautre, Kinga G�oncz, Sylvie Guillaume, �Agnes Hankiss, Jeanine Hennis-Plasschaert, Salvatore Iacolino, Timothy Kirkhope, Baroness Sarah Ludford, Monica Luisa Macovei, Claude Moraes, Carmen Romero L�opez, Birgit Sippel, Csaba S�ogor, Renate Sommer, Rui Tavares, Wim van de Camp, Renate Weber
<b>Substitute(s) present for the final vote</b>	Alexander Alvaro, Anna Maria Corazza Bildt, Ioan Enciu, Nadja Hirsch, Monika Hohlmeier, Stanimir Ilchev, Iliana Malinova Iotova, Petru Constantin Luhan, Mariya Nedelcheva, Ra�ul Romeva i Rueda, Cecilia Wikstr�om