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DRAFT REPORT

on discharge in respect of the implementation of the budget of the European
Police College for the financial year 2014
(2015/2180(DEC))

Committee on Budgetary Control

Rapporteur: Derek Vaughan

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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 for the financial year 2014 (2015/2180(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Police College for the financial year 2014,
- having regard to the Court of Auditors' report on the annual accounts of the European Police College for the financial year 2014, together with the College's replies¹,
- 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 2014, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of xx February 2016 on discharge to be given to the College in respect of the implementation of the budget for the financial year 2014 (xxxxx/2016 – C8-xxxx/2016),
- 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) No 543/2014 of the European Parliament and of the Council of 15 May 2014 amending Council Decision 2005/681/JHA establishing the European Police College (CEPOL),
- having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities⁵,
- 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

¹ OJ C 409, 9.12.2015, p. 46.

² OJ C 409, 9.12.2015, p. 46.

³ OJ L 298, 26.10.2012, p. 1.

⁴ OJ L 256, 1.10.2005, p. 63.

⁵ OJ L 357, 31.12.2002, p. 72.

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council¹, and in particular Article 108 thereof,

- having regard to Rule 94 of and Annex V 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 (A8-0000/2016),
1. Grants the Director of the European Police College discharge in respect of the implementation of the College's budget for the financial year 2014;
 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 Director of the European Police College, 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).

¹ OJ L 328, 7.12.2013, p. 42.

2. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

on the closure of the accounts of the European Police College for the financial year 2014 (2015/2180(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Police College for the financial year 2014,
- having regard to the Court of Auditors' report on the annual accounts of the European Police College for the financial year 2014, together with the College's replies¹,
- 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 2014, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of xx February 2016 on discharge to be given to the College in respect of the implementation of the budget for the financial year 2014 (xxxxx/2016 – C8-xxxx/2016),
- 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) No 543/2014 of the European Parliament and of the Council of 15 May 2014 amending Council Decision 2005/681/JHA establishing the European Police College (CEPOL),
- having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities⁵,
- 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

¹ OJ C 409, 9.12.2015, p. 46.

² OJ C 409, 9.12.2015, p. 46.

³ OJ L 298, 26.10.2012, p. 1.

⁴ OJ L 256, 1.10.2005, p. 63.

⁵ OJ L 357, 31.12.2002, p. 72.

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council¹, and in particular Article 108 thereof,

- having regard to Rule 94 of and Annex V 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 (A8-0000/2016),
1. Notes that the final annual accounts of the European Police College are as annexed to the Court of Auditors' report;
 2. Approves the closure of the accounts of the European Police College for the financial year 2014;
 3. Instructs its President to forward this decision to the Director of the European Police College, 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).

¹ OJ L 328, 7.12.2013, p. 42.

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 for the financial year 2014 (2015/2180(DEC))

The European Parliament,

- having regard to its decision on discharge in respect of the implementation of the budget of the European Police College for the financial year 2014,
 - having regard to Rule 94 of and Annex V 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 (A8-0000/2016),
- A. whereas, according to its financial statements, the final budget of the European Police College (“the College”) for the financial year 2014 was EUR 8 575 859, representing an increase of 1.48 % compared to 2013; 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 2014 (“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,

Follow-up of 2013 discharge

1. Notes from the Court's report that regarding two comments made in the Court's 2011 report and marked as “Outstanding” in the Court’s 2012 report and as “Ongoing” in the Court’s 2013 report, corrective actions have been taken and the comments are now marked in the Court’s report as “Completed”; notes furthermore that regarding three comments made in the Court’s 2012 report and marked as “Outstanding” or “Ongoing” in the Court’s 2013 report, corrective actions have been taken and two comments are now marked in the Court’s report as “Completed” while one is marked as “Ongoing”; notes that for the three notes made in the Court’s 2013 report, two are marked in the Court’s report as “Ongoing” while one as “Not applicable”;
2. Acknowledges from the College that:
 - in accordance with the College’s policy on prevention and management of conflicts of interest and with the privacy statement communicated to the data subjects, the College published on its website declarations of interests of its director, deputy director, head of corporate services and of members of its governing board; acknowledges that the declarations of interest signed by the College’s staff members, seconded national experts and other individuals directly collaborating with the College are not made public in order to limit the unnecessary exposure of personal data;
 - a series of measures have been put in place after the relocation of the College from Bramshill to its newly refurbished headquarters in Budapest in order to ensure the

cost-effectiveness and eco-friendliness of the College's work environment;

Budget and financial management

3. Notes with satisfaction that the budget-monitoring efforts during the financial year 2014 resulted in a budget implementation rate of 97,40 %, representing an increase of 2,51 % from 94,89 % in 2013; ascertains that the payment appropriations execution rate was 82,40 %, representing a decrease of 6,74 % from 89,14 % in 2013;

Commitments and carryovers

4. Notes from the College's final accounts that the level of committed appropriations carried over was high at EUR 1 287 094, representing 15 % of the overall 2014 budget and an increase of 4 % compared to 2013; acknowledges, however, that the level of carry-overs is higher than in the previous year mainly due to the relocation of the headquarters that took place in October 2014 and invoices regarding training courses due in January-February 2015 not received before the closure of the financial year;
5. Notes with concern the cancellation rate for committed appropriations carried over from 2013 at EUR 129 828 (15%); points out that the high cancellation rate resulted mainly from the cancellation of the Matrix project as well as from lower-than-estimated costs to be reimbursed under the 2013 grant agreements; calls on the College to prepare a proper user analysis for similar projects and to obtain more accurate information from its beneficiaries when estimating grant costs; notes, moreover, that 14 % of the appropriations carried over for Title III, consisting mainly of courses and communication activities, were decommitted;
6. Points out that the College improved its budget-monitoring system by implementing monthly budget reports and periodic meetings between all actors in the financial circuit in order to analyse and minimise potential carry-overs; notes with satisfaction that, as a result, the last five years have showed a continuous decrease in percentage points of the level of carry-overs and cancellations;

Procurement and recruitment procedures

7. Ascertains from the College that it adopted guidelines on scoring applicants as well as a shortlisting matrix, both of which are used by the Selection Committee in recruitment procedures and link the scoring thresholds to the justification behind them; notes that these guidelines were applied for the recruitment rounds starting in April 2014; calls on the College to inform the discharge authority of the final assessment of the guidelines as soon as they are evaluated by the Court and the Commission's Internal Audit Service (IAS);

Prevention and management of conflicts of interests and transparency

8. Notes that the partners and stakeholders with whom the College cooperates towards the achievement of its objectives are represented by Union bodies in the field of law enforcement and other related areas, as well as training bodies in Europe, with a significant role played by national police training colleges; acknowledges from the College that, considering the nature of its activity and specific context in which it

operates, it does not work with lobbyists in legislative or other related activities;

Internal audit

9. Acknowledges from the College's annual report that all the audit recommendations issued by the IAS have been addressed; notes that, after receiving information on improvements from the College, the IAS confirmed as closed two of its recommendations, while feedback on the remaining three recommendations is to be communicated after the next desk review or follow-up audit; calls on the College to inform the discharge authority of the results of the review as soon as they are available;

Performance

10. Notes that the cost of relocation of the College from the United Kingdom to Hungary has been estimated at EUR 1 006 515, of which 43 % has been financed by the College via savings derived from the lower correction coefficient applied to staff entitlements in Hungary; ascertains that the remaining amount has been financed equally by contributions from the Commission and the United Kingdom;
11. Notes with satisfaction that in 2014 the governing board of the College outsourced its accounting services to the Commission to reduce its administrative expenses; notes that the appointment of the Commission accounting officer as the accounting officer of the College became effective in April 2014;
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12. Refers, for other observations of a cross-cutting nature accompanying its decision on discharge, to its resolution of [xx xxxx 2016]¹ [on the performance, financial management and control of the agencies].).

¹ Texts adopted of that date, P[8_TA(-PROV)(2016)0000].