



**COUNCIL OF  
THE EUROPEAN UNION**

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**COVER NOTE**

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from:	Mr Vítor CALDEIRA, President of the Court of Auditors
date of receipt:	17 October 2012
to:	Mrs Erato KOZAKOU-MARCOULLIS, President of the Council of the European Union

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Subject:	Report on the annual accounts of the European Police College for the financial year 2011 together with the College's replies
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Sir,

I enclose in all the official languages of the European Communities a copy of the Court of Auditors' report on the annual accounts of the European Police College for the financial year 2011.

This report is accompanied by the College's replies and will shortly be published in the Official Journal of the European Union.

(Complimentary close).

(s.) Vítor CALDEIRA

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Encl.: Report on the annual accounts of the European Police College for the financial year 2011 together with the College's replies.

ЕВРОПЕЙСКА СМЕТНА ПАЛАТА  
TRIBUNAL DE CUENTAS EUROPEO  
EVROPSKÝ ÚČETNÍ DVŮR  
DEN EUROPÆISKE REVISIONSRET  
EUROPÄISCHER RECHNUNGSHOF  
EUROOPA KONTROLLIKODA  
ΕΥΡΩΠΑΪΚΟ ΕΛΕΓΚΤΙΚΟ ΣΥΝΕΔΡΙΟ  
EUROPEAN COURT OF AUDITORS  
COUR DES COMPTES EUROPÉENNE  
CÚIRT INIÚCHÓIRÍ NA HEORPA



CORTE DEI CONTI EUROPEA  
EIROPAS REVĪZIJAS PALĀTA  
EUROPOS AUDITO RŪMAI

EURÓPAI SZÁMVEVŐSZÉK  
IL-QORTI EWROPEA TAL-AWDITURI  
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EUROOPAN TILINTARKASTUSTUOMIOISTUIN  
EUROPEISKA REVISIONSRÄTTEN

Report on the annual accounts  
of the European Police College  
for the financial year 2011

together with the College's replies

## **INTRODUCTION**

1. The European Police College (hereinafter "the College"), which is located in Bramshill, was established by Council Decision No 2000/820/JHA, as repealed in 2005 and replaced by Council Decision 2005/681/JHA<sup>1</sup>. The College's task is to function as a network and bring together the national police training institutes in the Member States to provide training sessions, based on common standards, for senior police officers<sup>2</sup>.

## **INFORMATION IN SUPPORT OF THE STATEMENT OF ASSURANCE**

2. The audit approach taken by the Court comprises analytical audit procedures, direct testing of transactions and an assessment of key controls of the College's supervisory and control systems. This is supplemented by evidence provided by the work of other auditors (where relevant) and an analysis of management representations.

## **STATEMENT OF ASSURANCE**

3. Pursuant to the provisions of Article 287 of the Treaty on the Functioning of the European Union, the Court has audited the annual accounts<sup>3</sup> of the College, which comprise the "financial statements"<sup>4</sup> and the "reports on the

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<sup>1</sup> OJ L 256, 1.10.2005, p. 63.

<sup>2</sup> The **Annex** summarises the College's competences and activities. It is presented for information purposes.

<sup>3</sup> These accounts are accompanied by a report on the budgetary and financial management during the year which gives further information on budget implementation and management.

<sup>4</sup> The financial statements include the balance sheet and the economic outturn account, the cash-flow table, the statement of changes in net assets and a summary of the significant accounting policies and other explanatory notes.

implementation of the budget”<sup>5</sup> for the financial year ended 31 December 2011, and the legality and regularity of the transactions underlying those accounts.

#### The Management’s responsibility

4. As authorising officer, the Director implements the revenue and expenditure of the budget in accordance with the financial rules of the College, under his own responsibility and within the limits of the authorised appropriations<sup>6</sup>. The Director is responsible for putting in place<sup>7</sup> the organisational structure and the internal management and control systems and procedures relevant for drawing up final accounts<sup>8</sup> that are free from material misstatement, whether due to fraud or error, and for ensuring that the transactions underlying those accounts are legal and regular.

#### The Auditor’s responsibility

5. The Court’s responsibility is to provide, on the basis of its audit, the European Parliament and the Council<sup>9</sup> with a statement of assurance as to the reliability of the annual accounts of the College and the legality and regularity of the transactions underlying them.

6. The Court conducted its audit in accordance with the IFAC International Standards on Auditing and Codes of Ethics and the INTOSAI International

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<sup>5</sup> The budget implementation reports comprise the budget outturn account and its annex.

<sup>6</sup> Article 33 of Commission Regulation (EC, Euratom) No 2343/2002 (OJ L 357, 31.12.2002, p. 72).

<sup>7</sup> Article 38 of Regulation (EC, Euratom) No 2343/2002.

<sup>8</sup> The rules concerning the presentation of the accounts and accounting by the Agencies are laid down in Chapters 1 and 2 of Title VII of Regulation (EC, Euratom) No 2343/2002 as last amended by Regulation (EC, Euratom) No 652/2008 (OJ L 181, 10.7.2008, p. 23) and are integrated as such in the Financial Regulation of the Collage.

<sup>9</sup> Article 185(2) of Council Regulation (EC, Euratom) No 1605/2002.

Standards of Supreme Audit Institutions. These standards require that the Court plans and performs the audit to obtain reasonable assurance as to whether the annual accounts of the College are free of material misstatement and the transactions underlying them are legal and regular.

7. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the accounts and the legality and regularity of the transactions underlying them. The procedures are selected based on the auditor's judgment, including an assessment of the risks of material misstatement of the accounts and of material non-compliance of the underlying transactions with the requirement of the legal framework of the European Union, whether due to fraud or error. In assessing those risks, the auditor considers internal controls relevant to the preparation and fair presentation of the accounts and supervisory and control systems implemented to ensure legality and regularity of underlying transactions, in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of accounting estimates made, as well as evaluating the overall presentation of the accounts.

8. The Court considers that the audit evidence obtained is sufficient and appropriate to provide a basis for the opinions set out below.

### ***Opinion on the reliability of the accounts***

9. In the Court's opinion, the College's Annual Accounts<sup>10</sup> present fairly, in all material respects, its financial position as of 31 December 2011 and the results of its operations and its cash flows for the year then ended, in accordance with

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<sup>10</sup> The Final Annual Accounts were drawn up on 15 June 2012 and received by the Court on 03 July 2012. The Final Annual Accounts, consolidated with those of the Commission, are published in the Official Journal of the European Union by 15 November of the following year. These can be found on the following website <http://eca.europa.eu> or <http://www.cepol.europa.eu>.

the provisions of its Financial Regulation and the accounting rules adopted by the Commission's accounting officer<sup>11</sup>.

***Opinion on the legality and the regularity of the transactions underlying the accounts***

10. In the Court's opinion, the transactions underlying the annual accounts of the College for the financial year ended 31 December 2011 are legal and regular in all material respects.

11. The comments which follow do not call the Court's opinions into question.

**COMMENTS ON BUDGETARY AND FINANCIAL MANAGEMENT**

12. The College's total 2011 budget amounted to 8,3 million euro. Appropriations amounting to 1,8 million euro (22 %) were carried over to 2012. Out of the appropriations carried over from 2010 amounting to 2,5 million euro, 0,7 million euro (27,5 %) were cancelled in 2011. The high level of carryovers as well as the high level of cancellations indicate shortcomings in budget planning and/or implementation and are at odds with the budgetary principle of annuality.

13. In 2011, the College made 38 budgetary transfers amounting to 1,8 million euro. This situation indicates weaknesses in budget planning and is at odds with the principle of specification.

**OTHER COMMENTS**

14. The College is located in Bramshill, using premises of the UK National Policing Improvement Agency (NPIA). NPIA is due to close at the end of 2012

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<sup>11</sup> The accounting rules adopted by the Commission's accounting officer are derived from International Public Sector Accounting Standards (IPSAS) issued by the International Federation of Accountants or, in their absence, International Accounting Standards (IAS)/International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board.

and it is not clear until when the College can continue using its current premises.

15. The College needs to improve the transparency of recruitment procedures. Vacancy notices made no reference to the possibility of appeal; weightings for selection criteria were not set before the examination of applications and reports summarising screening procedures and decisions on reserve lists were not always prepared.

This Report was adopted by Chamber IV, headed by Dr Louis GALEA, Member of the Court of Auditors, in Luxembourg at its meeting of 5 September 2012.

*For the Court of Auditors*

Vítor Manuel da SILVA CALDEIRA  
*President*

**Annex****European Police College (Bramshill)****Competences and activities**

<b>Areas of Union competence deriving from the Treaty</b>  <i>(Article 87 TFEU)</i>	<b>Approximation of laws</b>  <i>"1. The Union shall establish police cooperation involving all the Member States' competent authorities, including police, customs and other specialised law enforcement services in relation to the prevention, detection and investigation of criminal offences.</i>  <i>2. For the purposes of paragraph 1, the European Parliament and the Council, acting in accordance with the ordinary legislative procedure, may establish measures concerning: [...]</i>  <i>(b) support for the training of staff, and cooperation on the exchange of staff, on equipment and on research into crime-detection;" [...]</i>
<b>Competences of the College</b>  <i>(Council Decision 2005/681/JHA)</i>	<b>Objectives</b>  The aim of College shall be to help train senior police officers in the Member States by optimising cooperation between College's various components. It shall support and develop a European approach to the main problems facing Member States in the fight against crime, crime prevention and the maintenance of law and order and public security, in particular the cross-border dimensions of those problems.  <b>Tasks</b>  <ul style="list-style-type: none"> <li>- To increase knowledge of the national police systems and structures of other Member States and of cross-border police cooperation within the European Union.</li> <li>- To improve knowledge of international and European Union instruments, particularly in the following sectors: <ul style="list-style-type: none"> <li>(a) the institutions of the European Union, their functioning and role, as well as the decision-making mechanisms and legal instruments of the European Union, in particular as regards their implications for law-enforcement cooperation;</li> <li>(b) Europol's objectives, structure and functioning, as well as ways to maximise cooperation between Europol and relevant law-enforcement services in the Member States in the fight against organised crime;</li> <li>(c) Eurojust's objectives, structure and functioning.</li> </ul> </li> <li>- To provide appropriate training with regard to respect for democratic safeguards, with particular reference to the rights of defence.</li> </ul>
<b>Governance</b>	<b>Governing Board</b>  <i>Composition</i>  One delegation from each Member State.  Each delegation shall have one vote. Representatives of the European Commission and of the General Secretariat of the Council of the European Union and Europol shall be invited to attend meetings as non-voting observers.  <b>Director</b>  Manages the College, is appointed and removed by the Governing Board.  <b>External audit</b>  Court of Auditors.  <b>Internal Audit</b>  Internal Audit Service of the Commission.  <b>Discharge authority</b>  Parliament, acting on a recommendation from the Council.
<b>Resources made</b>	<b>Budget</b>



<b>available to the College in 2011 (2010)</b>	<p>8,3 (7,8) million euro</p> <p><b>Staff</b></p> <p>The Establishment Plan 2011 foresaw: 26 (26) Temporary Agents. In addition: 8 (10) Contract Agent posts were budgeted. Member States also seconded a total of: 7 (4) National Experts during the course of the year.</p>
<b>Products and services in 2011 (2010)</b>	<p><b>Courses and Seminars</b></p> <p>The College implemented a total of 88 (91) activities (courses, seminars and conferences). A preliminary assessment of the evaluations shows that the general satisfaction with College activities and its learning outcomes are high (93 %). CEPOL has brought together 2 043 (1 997) law enforcement participants and 784 (841) trainers from 37 (36) countries (EU Member States and Third Countries). The College itself organised 17 (10) activities in support of the network and initiated a Grant Agreement application process for 2012. No activities were postponed to the next calendar year.</p> <p><b>External Relations</b></p> <p>External policy: CEPOL has endorsed two new cooperation agreements with Georgia and Montenegro. CEPOL is continuing its fruitful cooperation with strategic partners, partner agencies and EU institutions, including EEAS and has been clearly identified as one of the key providers in training for police officers taking part in EU police missions.</p> <p><b>Development of Training Manuals and (Common) Curricula</b></p> <p>In 2011, a Trainers Manual for SIRENE training has been developed in cooperation with the SIRENE Training Committee and the SIRENE/SIS Working Group in the Council of the European Union.</p> <p>On the level of the Common Curricula, three basic documents were elaborated on the definition of Common Curricula: implementation/integration; marketing of Common Curricula, and quality assurance.</p> <p><b>Research and Science</b></p> <p>The network of National Research and Science Correspondents and the Research and Science Working Group supported the preparations for the 2011 Annual CEPOL European Police Research and Science Conference "Cybercrime, Cyber security and Social Networks" that took place between 28-30 June 2011.</p> <p>Three new issues of the "European Science and Research Bulletin" were published on the website.</p> <p>Growing e-Library is used as a knowledge repository for registered e-Net users on a regular basis.</p> <p><b>Exchange Programme</b></p> <p>CEPOL European Police Exchange Programme 2011 was implemented from April to December 2011 and comprised the following elements:</p> <ul style="list-style-type: none"> <li>- Senior Police Officers and Training Staff;</li> <li>- Commanders;</li> <li>- Cybercrime experts; and</li> <li>- Study visits to Europol and OLAF.</li> </ul> <p>The programme included topics deriving from the Stockholm Programme priorities and selected specialist/expert topics in line with the training needs of the counterparts. Each exchange visit was 12 calendar days and it was organised on a bilateral basis where each participant took part as an exchangee and a tutor (host). Three study visits were organised to Europol and one to OLAF. Altogether 292 participants from 26 Member States took part. The Programme had a budget of about 800 000 euro financed by CEPOL.</p> <p><b>Electronic Network (e-Net)</b></p> <p>The College's e-Net (Electronic Network) received 109 000 (102 000) unique visitors and had 9 283 (6 226) registered users at the end of 2011 (an increase of 49 % compared to the same figure at the end of 2010). CEPOL's LMS (Learning Management System) proved to be highly successful both in supporting traditional CEPOL activities and by offering a platform for information sharing to the CEPOL/ISEC Exchange Programme and several Working Groups. Open Platforms have been made also available, where in a networked learning context communities of practice can learn from and with each other easily using online technology.</p> <p><b>E-Learning</b></p> <p>In 2011 the College developed five e-Learning Modules on the subjects Europol, Schengen, Cybercrime, Gender Based Violence and CoPPra (Community Policing Preventing Radicalisation &amp; Terrorism). The modules can be used by law enforcement officers for the professionalisation on any time/any place basis, to support life-long learning and self-directed individual learning.</p> <p>A new successful product in the field of e-Learning - the webinars (web-based seminars) - was introduced in 2011. The College organised in total 18 webinars (9 on Police related topics and 9 for Learning Management System support) where 398 participants attended. This improves the existing e-</p>

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	<p>Learning culture within the Law Enforcement Services and the positive correspondence by the Member States confirms that in today's global financial and learning environment, the College is showing new ways of improving their productivity.</p>
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*Source:* Information supplied by the College.

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## **THE COLLEGE'S REPLY**

12. The College agrees with the comment of the Court. The College would draw attention to the fact that measures have been implemented to ensure that the carried over appropriations are kept to the minimum. The year end carryover procedure has been reviewed and improved. This improved process has resulted in the reduction in the carry over amounts.

13. The College acknowledges the comment of the Court. The College has implemented improvements to strengthen budget planning. In 2010 there were 63 transfers completed while in 2011 - 38 transfers, out of which 20 were within budget chapters.

14. The Home Office informed the College and as well as the Commission that the National Policing Improvement Agency (NPIA) is due to close at the end of 2012; the Home Secretary intends to establish a new police professional body.

With regard to the future of the Bramshill estate no final decision has been made. Should Bramshill be sold, this is unlikely to occur until at least 2015. In this eventuality, it is assured that the UK Home Office will work closely with the College and the Commission and will update further once the domestic consultation has concluded.

15. The college agrees with the comments of the Court. The documentation standards and templates for each stage of recruitments procedures were revised in June 2012 to ensure better transparency and clarity in the documentation.