



# Procedure file

Basic information		
DEC - Discharge procedure	<a href="#">2009/2127(DEC)</a>	Procedure completed
2008 discharge: European Police College CEPOL		
See also <a href="#">2010/2933(RSP)</a>		
Subject 8.70.03.07 Previous discharges		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	<b>CONT</b> <a href="#">Budgetary Control</a>		01/10/2009
		PPE <a href="#">MATHIEU HOUILLON</a> <a href="#">Véronique</a> Shadow rapporteur S&D <a href="#">STAVRAKAKIS Georgios</a> ALDE <a href="#">GERBRANDY</a> <a href="#">Gerben-Jan</a> Verts/ALE <a href="#">STAES Bart</a>	
Council of the European Union	Council configuration	Meeting	Date
	<a href="#">Economic and Financial Affairs ECOFIN</a>	<a href="#">2994</a>	16/02/2010
European Commission	Commission DG	Commissioner	
	<a href="#">Budget</a>	ŠEMETA Algirdas	

Key events			
23/07/2009	Non-legislative basic document published	<a href="#">SEC(2009)1089</a>	Summary
07/10/2009	Committee referral announced in Parliament		
23/03/2010	Vote in committee		Summary
26/03/2010	Committee report tabled for plenary	<a href="#">A7-0075/2010</a>	
21/04/2010	Debate in Parliament		
05/05/2010	Results of vote in Parliament		
05/05/2010	Decision by Parliament		
05/05/2010	Report referred back to committee		
05/05/2010	End of procedure in Parliament		
27/09/2010	Vote in committee		Summary
29/09/2010	Committee report tabled for plenary	<a href="#">A7-0253/2010</a>	
07/10/2010	Decision by Parliament	<a href="#">T7-0348/2010</a>	Summary
	Final act published in Official Journal		

Technical information	
Procedure reference	2009/2127(DEC)
Procedure type	DEC - Discharge procedure
	See also <a href="#">2010/2933(RSP)</a>
Other legal basis	Rules of Procedure EP 159
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/02988

Documentation gateway					
Non-legislative basic document		SEC(2009)1089	23/07/2009	EC	Summary
Court of Auditors: opinion, report		N7-0012/2010 <a href="#">OJ C 304 15.12.2009, p. 0001</a>	08/10/2009	CofA	Summary
Document attached to the procedure		N7-0036/2009 <a href="#">OJ C 269 10.11.2009, p. 0001</a>	10/11/2009	CofA	
Committee opinion	LIBE	<a href="#">PE430.722</a>	13/01/2010	EP	
Document attached to the procedure		<a href="#">05827/2010</a>	01/02/2010	CSL	Summary
Committee draft report		<a href="#">PE430.456</a>	02/02/2010	EP	
Amendments tabled in committee		<a href="#">PE439.264</a>	05/03/2010	EP	
Committee report tabled for plenary, single reading		<a href="#">A7-0075/2010</a>	26/03/2010	EP	
Text adopted by Parliament, single reading		<a href="#">T7-0140/2010</a>	05/05/2010	EP	Summary
Committee draft report		<a href="#">PE443.079</a>	04/08/2010	EP	
Amendments tabled in committee		<a href="#">PE448.694</a>	08/09/2010	EP	
Committee report tabled for plenary, single reading		<a href="#">A7-0253/2010</a>	29/09/2010	EP	
Text adopted by Parliament, single reading		<a href="#">T7-0348/2010</a>	07/10/2010	EP	Summary
Follow-up document		<a href="#">32011D0150</a> <a href="#">OJ L 062 09.03.2011, p. 0031</a>	03/02/2011	EU	Summary

Final act
<a href="#">Decision 2010/756</a> <a href="#">OJ L 320 07.12.2010, p. 0011</a> Summary

## 2008 discharge: European Police College CEPOL

PURPOSE: presentation of the final accounts of the European Police College (CEPOL) for the 2008 financial year.

CONTENT: this document sets out a detailed account of the implementation of the College's budget for 2008. It indicates that the College's final budget amounted to EUR 8.7 million in 2008 with the following allocations between budget titles:

- Title 1: Expenditure relating to persons working within the College: EUR 3 237 500
- Title 2: Buildings, equipment and miscellaneous expenditure: EUR 493 500
- Title 3: Operational expenditure: EUR 4 969 000.

As regards the staffing policy, the College, whose headquarters are in Bramshill (UK) officially had 22 members of staff and 2 national seconded national experts.

In 2008, CEPOL's main activities consisted of:

- Courses and seminars: the College organised 87 courses and seminars. Activities increased on 2007 with 2 078 participants. The College Secretariat organised nine activities in support of the network. Two major conferences were organised in Paris under the aegis of the College. The College Annual Conference: 'Crime, Police and Justice in the 21st Century'. The meeting of the General Directors of the Police, Customs and Security Services from the MEDA regions and the EU Member States, organised under the Euromed Police II project developed by the College.
- Cooperation: the College continued to formalise cooperation with key institutions. A cooperation agreement with Interpol was signed in December 2008. The College continued work on furthering agreements with Frontex and Eurojust. Agreements will be signed in 2009.
- European Dimension: the College conference 'European Dimension -Enhancing Europe in Police Training' took place in October 2008 in France.
- Electronic Network (e-Net): the implementation of the College's e-Net was concluded.
- Common curricula: three 'new' common curricula were developed (civilian crisis management, drug trafficking and management of diversity). The revision of the common curriculum on counterterrorism was finalised.
- Evaluation: a new system for evaluating the College activities was developed and a post-course evaluation system introduced.
- Exchange programme: the College/Agis exchange programme came to a successful conclusion with the publication of 'Exchanging places: sharing police knowledge and practice in the European Union'.
- Research and science: the College developed the concept for a 'European Police Science and Research Bulletin'. The 2008 CEPOL European Police Research and Science Conference focused on 'Comparative policing research from a European perspective' with a focus on organised crime.
- Euromed Police II project: nine preparatory meetings, eight seminars and five study visits took place for senior police officers in the MEDA countries. A meeting of the General Directors of the police, customs and security services from the MEDA regions and the EU Member States was organised. A specific section of the College restricted website on e-Net was developed and became operational in November 2008.

Full details of the College's accounts are available from the following address: <http://www.cepol.europa.eu/index.php?id=final-accounts>

## 2008 discharge: European Police College CEPOL

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The Committee on Budgetary Control adopted the report by Véronique MATHIEU (EPP, FR) on discharge to be granted to the European Police College (CEPOL), calling on the European Parliament to postpone its decision to grant discharge to the Director of CEPOL discharge in respect of the implementation of its budget for the financial year 2008. At the same time, they postpone the closure of CEPOL's accounts.

Members consider that the Court of Auditors had been very critical in regard to CEPOL's budgetary and financial management and that, as a general rule, CEPOL's responses to the Court had been inadequate. As a result, Members consider that the discharge authority is not in a position to adequately determine whether the College is capable of improving in the future.

Members raise the following issues:

- structural problems: given the small size of the College, Members consider that this calls into question its capacity to handle effectively the complexities of the EU's financial and staff regulations. Moreover, the College secretariat's location, in Bramshill, some 70 kilometres from London, is a disadvantage, inter alia as regards recruitment and public transport links. Overall, Members question whether the College's new Director will be able to address these structural problems and wonder whether consideration should not be given to attaching the College to Europol;
- College governance and transparency: members note the College's high fixed governance costs, noting that the College has a 27-member Governing Board and call for a list of board members to be placed on the website of the College;
- reliability of the accounts: Members are concerned about the overall quality of financial information supplied and the fixed assets management systems. They also regret that no ex post control by an external company was launched even in mid-2009 (following the Court of Auditors' findings in the 2007 financial year report that there were cases of appropriations which were used to finance private expenditure). Members call on the College to take all the steps needed to ensure that such a control is carried out as speedily as possible;
- weaknesses in procurement procedures: noting the number and serious nature of irregularities in the procedure used for a public supply contract, Members stress, as in previous years, the need for the College to strictly abide by the Financial Regulation and EC public procurement legislation;
- failure to comply with the rules governing expenditure on courses: Members note the great number of administrative and financial rules governing expenditure on the organisation of courses and seminars, which were not followed and the irregularities regarding the routine organisation of the College. In this regard, they call on the College to take steps to improve this situation;
- carryover of appropriations: CEPOL carried 31 % of its total budget in 2008 and this situation is at odds with the principle of annuality. For this reason, Members call on the College to introduce a system of differentiated appropriations in future budgets for grants, so as to obviate the need for cancellations;
- other irregularities: Members note the absence of a legal commitment covering a total of EUR 39 500, budgetary commitments preceding the legal commitments in nine cases covering a total of EUR 244 200. As a result, the College needs to take steps to improve this situation and, in the coming years, the discharge for the implementation of its budget should be further based on its performance throughout the year;
- ongoing OLAF investigation: Members recall the OLAF investigation into the use of public money for private purposes by members of the College's staff and are pleased to note that some information has been obtained. This relates to the fact that the recovery process has been initiated for the amounts involved. They call on the College and the Commission to communicate the findings of the OLAF investigation to the discharge authority without delay;
- human resources: Members note that it was not until 2009 that the College issued a vacancy notice for the recruitment of an Internal Control Standards Coordinator and that the interviews for that post were then scheduled for early 2010;
- internal audit: Members call on the College to implement the recommendations made by the Internal Audit Service (IAS) in particular

in regard to public procurement; management assurance; fixed assets (inventory system); management of delegations (delegations must be fully documented and regularly reviewed); budgetary management; compliance with accounting rules and principles; and the checklist ensuring consistency and documentation of the financial controls;

- Action plan: lastly, Members call on the CEPOL to adopt and implement an action plan to meet the objectives set out in the annex to this report by 30 June 2010. As a second step, the College's Director, in cooperation with the IAS and the parent directorate-general (DG) would have to draft specific measures and a timetable for implementation of that plan and to submit them to the Governing Board for adoption. Members call on the College to communicate the specific measures and indicators adopted to the discharge authority by 30 June 2010, as well as on the Court of Auditors to deliver an opinion in letter form on the establishment of the College's action plan to the discharge authority at the earliest opportunity.

In the draft resolution, Members make a number of general recommendations on financial management and control of EU agencies - see [2010/2007\(INI\)](#).

## 2008 discharge: European Police College CEPOL

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The European Parliament adopted by 605 votes to 6, with 12 abstentions, a decision to postpone its decision on discharge to be granted to the Director of the European Police College (CEPOL) in respect of the implementation of its budget for the financial year 2008.

Parliament thus postpones the closure of CEPOL's accounts.

In parallel, Parliament adopted by 605 votes, to 4, with 10 abstentions, a resolution containing a series of observations on budgetary and financial management which may be summarised as follows:

- criticisms of the Court of Auditors: Parliament considers that the Court made a great number of criticisms in regard to CEPOL's budgetary and financial management and that, for the most part, the College's responses are vague and insufficient. It considers, as a result, that the discharge authority is not in a position to evaluate well whether the College will be able to improve in the future;
- structural problems: given the small size of the College, Parliament considers that this calls into question its capacity to handle effectively the complexities of the EU's financial and staff regulations. Moreover, the College secretariat's location, in Bramshill, some 70 kilometres from London, is a disadvantage, inter alia as regards recruitment and public transport links. Overall, Parliament questions whether the College's new Director will be able to address these structural problems and wonders whether consideration should not be given to attaching the College to Europol;
- College governance and transparency: Parliament notes the College's high fixed governance costs, noting that the College has a 27-member Governing Board and calls for a list of board members to be placed on the website of the College;
- reliability of the accounts: Parliament is concerned about the overall quality of financial information supplied and the fixed assets management systems. It also regrets that no ex post control by an external company was launched even in mid-2009 (following the Court of Auditors' findings in the 2007 financial year report that there were cases of appropriations which were used to finance private expenditure). Parliament calls on the College to take all the steps needed to ensure that such a control is carried out as speedily as possible;
- weaknesses in procurement procedures: noting the number and serious nature of irregularities in the procedure used for a public supply contract, Parliament stresses, as in previous years, the need for the College to strictly abide by the Financial Regulation and EC public procurement legislation;
- failure to comply with the rules governing expenditure on courses: Parliament notes the great number of administrative and financial rules governing expenditure on the organisation of courses and seminars, which were not followed and the irregularities regarding the routine organisation of the College. In this regard, it calls on the College to take steps to improve the situation;
- carryover of appropriations: CEPOL carried over 31 % of its total budget in 2008 and this situation is at odds with the principle of annuality. For this reason, Parliament calls on the College to introduce a system of differentiated appropriations in future budgets for grants, so as to obviate the need for cancellations;
- other irregularities: Parliament notes the absence of a legal commitment covering a total of EUR 39 500, budgetary commitments preceding the legal commitments in nine cases covering a total of EUR 244 200. As a result, the College needs to take steps to improve this situation and, in the coming years, the discharge for the implementation of its budget should be further based on its performance throughout the year;
- ongoing OLAF investigation: Parliament recalls the OLAF investigation into the use of public money for private purposes by members of the College's staff and is pleased to note that some information has been obtained. This relates to the fact that the recovery process has been initiated for the amounts involved. It calls on the College and the Commission to communicate the findings of the OLAF investigation to the discharge authority without delay;
- human resources: Parliament notes that it was not until 2009 that the College issued a vacancy notice for the recruitment of an Internal Control Standards Coordinator and that the interviews for that post were then scheduled for early 2010;
- internal audit: Parliament calls on the College to implement the recommendations made by the Internal Audit Service (IAS), in particular in regard to public procurement; management assurance; fixed assets (inventory system); management of delegations (delegations must be fully documented and regularly reviewed); budgetary management; compliance with accounting rules and principles; and the checklist ensuring consistency and documentation of the financial controls;
- Action plan: lastly, Parliament calls on the CEPOL to adopt and implement an action plan to meet the objectives set out in the annex to this report by 30 June 2010. As a second step, the College's Director, in cooperation with the IAS and the parent directorate-general (DG) would have to draft specific measures and a timetable for implementation of that plan and to submit them to the Governing Board for adoption. Parliament calls on the College to communicate the specific measures and indicators adopted to the discharge authority by 30 June 2010, as well as on the Court of Auditors to deliver an opinion in letter form on the establishment of the College's action plan to the discharge authority at the earliest opportunity.

Parliament also makes a number of general recommendations that are contained in the resolution on the performance, financial management and control of EU agencies (see [2010/2007\(INI\)](#) adopted in parallel).

## 2008 discharge: European Police College CEPOL

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The Committee on Budgetary Control unanimously adopted the report adopted at second reading by Véronique MATHIEU (EPP, FR) recommending that the European Parliament refuses to grant the Director of the European Police College discharge in respect of the implementation of the College's budget for the financial year 2008.

The committee has decided that a proposal to close the accounts of the European Police College for the financial year 2008 should be submitted at a subsequent part-session.

The Court of Auditors, in its report on the annual accounts of the College for the financial year 2008, added an emphasis of matter to its opinion on the reliability of the accounts, without expressly qualifying it, and qualified its opinion on the legality and regularity of the underlying transactions. In its decision of 5 May 2010 the Parliament decided to postpone the grant of the discharge for the financial year 2008 based on structural deficiencies as regards the internal management of CEPOL. Members outline their position to refuse discharge in a series of general and specific considerations as summarised below:

General considerations: Members note the recurrence of the College's major deficits. Since 2006 it has struggled to meet the standards of good administration expected from a regulatory agency. They stress repeated audits have highlighted issues in the College's adherence to the Financial and Staff regulations, to the accounting system as well as the failings in budget management, human resources, procurement procedures and rules governing expenditure on courses. They are aware that the College's improvements are expected to be visible only from 2014 when the College's Multi-Annual Plan is supposed to be fully implemented. The committee is, therefore, not ready to accept that the College needs at least nine years (2006-2014) to reach an acceptable standard of good administration expected from a regulatory agency.

From 2006-2009, the College's Management was marked by a lack of responsibility and professionalism of the former Director (Mr Göransson) as well as mismanagement in connection with the Internal Audit Service findings. The lack of transparency and communication were also highlighted as being problematic.

Members call into question the capability of the College to fully overcome its structural problems with respect to: (i) the small size of the College - which calls into question its capacity to handle effectively the complexities of the EU's financial and staff regulations; (ii) the location of the College's secretariat, in Bramshill, some 70 Kilometres from London, which is a disadvantage, inter alia, as regards recruitment and public transport links; (iii) the College's governance costs which are not insignificant, etc. Members suggest, therefore, examining the possibility of attaching the College to Europol as a concrete solution to the College's structural and chronic problems. In addition, they deplore the fact that the College's Governing Board did not make a proper response to the former Director's managerial failings, out of concern not to harm the agency's image and they consider it unacceptable that the Governing Board decided not to take disciplinary action mainly because of the possibility of legal action by the former Director.

The committee notes that the new Director of the College (Mr Banfi) has delivered on time the Action Plan as requested in the Parliament's resolution of 5 May 2010. It regrets, nevertheless, the lack of accuracy in the description of the specific actions to be taken by the College. It also regrets that most of the indicators proposed by the College are vague and do not always clearly help to assess the implementation of the objectives. Members note that, at the request of the Parliament to adopt an Action Plan, the Director of the College and its Governing Board have estimated a realistic four-year period (i.e. from 2010 to 2014) in which to meet the objectives. They are therefore, not ready to accept that the College needs four more years to reach an acceptable standard of good administration as expected from a regulatory agency. They request that the Director of the College inform the discharge authority on the progress of the implementation of the Action Plan every six months.

Specific remarks: Members have made more technical remarks as regards the internal management of CEPOL which may be summarised as follows:

- validation of the financial procedures and new accounting system (ABAC): the committee voices concern at the difficulties experienced in 2008 in migrating the old accounting system to ABAC and the late implementation of a proper accounting system. It expresses its deep concern about the fact the College's actions are now delayed until 2011 due to the resignation of two key actors in the financial circuit: the Accounting Officer and the Finance and Budget Officer. It also regrets the lack of transparency as regards the financial execution of the accounts at 31 December 2008;
- budgetary programming and monitoring: Members voice concern at the College's weaknesses in programming and monitoring the budget implementation. They note, in particular, that 31% of the College's total budget had to be carried over in 2008;
- financial management of the College's work: Members voice concern at the College's financial management of its work. They note, in particular, that for the year 2008 the Court flagged up the absence of: (i) a legal commitment in three cases; (ii) a budgetary commitment preceding the legal commitment in nine cases. They consider inadequate and vague the measures proposed by the College in this regard;
- procurement control environment: again Members voice concern at the College's constant lack of compliance with the Financial Regulation with regard to public procurement rules. They note, in particular, the irregularities in the procedure used for a public supply contract worth the equivalent of some 2% of operational expenditure in 2008. They stress the fact that the Court of Auditors identified in 2008 a large number of cases in which the administrative and financial rules governing expenditure on the organisation of courses and seminars, which accounts for a major proportion (64%) of the College's operational expenditure, were not followed. The main irregularities concerned include inter alia: the failure to submit supporting documents in respect of the costs incurred, failure to provide confirmation of attendance and to supply original invoices and documents necessary for the reimbursement of accommodation expenses, and failure to query travel costs for experts. The report stresses that the Court of Auditors had already remarked that the budget appropriations were not used in accordance with the principle of sound financial management;
- human resource management: Members regret the reliance on interim staff for sensitive posts such as financial work. They note that it was not until 2009 that the College issued a vacancy notice for the recruitment of an Internal Control Standards Coordinator and that the interviews for that post were then scheduled for early 2010.

Members also consider the issue of appropriations used to finance private expenditure. They regret that the external audit on using appropriations to finance private expenditure announced by the College and to be carried out by an external company, has not been launched yet. They also remark that GBP 2 320.77 on transport costs and taxis for 2007 seems not to have been recovered yet. Members note that the amount of expenditure for the use of mobile phones and cars by staff is still not clear. They stress the fact that, in its specific annual report for the year 2007, the Court of Auditors had already signalled that it was not feasible for the auditors to review all payments made during the year 2007 as it was not possible to quantify either the amount that was irregularly spent on private use or all the different types of private expenditure incurred.

## 2008 discharge: European Police College CEPOL

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**PURPOSE:** to refuse discharge to the European Police College (CEPOL) for the financial year 2008.

**LEGISLATIVE ACT:** Decision 2010/756/EU of the European Parliament on discharge in respect of the implementation of the budget of the European Police College for the financial year 2008.

**CONTENT:** the European Parliament refuses to grant the Director of the European Police College discharge in respect of the implementation of the College's budget for the financial year 2008.

The reasons for refusal are laid down in a European Parliament resolution approved on 7 October 2010 (please refer to the summary of the opinion of 7 October 2010).

The decision to close the accounts of the European Police College for the financial year 2008 shall be taken at a subsequent part-session, in accordance with Article 5(2)(b) first subparagraph of Annex VI to Parliament's Rules of Procedure.

## 2008 discharge: European Police College CEPOL

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The European Parliament adopted by 618 votes, with no votes against and 7 abstentions, a decision refusing to grant the Director of the European Police College discharge in respect of the implementation of the College's budget for the financial year 2008. Parliament also postponed the closure of the College's 2008 accounts to a subsequent part-session.

In parallel, Parliament adopted by 627 votes to 2, with 5 abstentions, a resolution containing a series of observations in respect of the implementation of the budget of the European Police College.

**Recurrence of structural problems:** Parliament notes, that in its report on the College's annual accounts for the 2008 financial year, it qualified its opinion on the reliability of that agency's accounts and that Parliament had decided on 5 May 2010, to postpone its decision to grant discharge for the 2008 financial year due to structural and internal organisational problems within CEPOL. Given the recurrence of these problems which have been in evidence since the College became an agency in 2006, Parliament makes a series of both general and specific observations explaining its position of refusing to grant discharge which may be summarised as follows:

**General considerations:** Parliament considers it unacceptable that since the College was established as an agency, in 2006, it has struggled to meet the standards of good administration expected from a regulatory agency. Since that time, repeated audits have highlighted issues in the College's adherence to the Financial and Staff regulations, to the accounting system as well as the failings in budget management, human resources, procurement procedures and rules governing expenditure on courses. Aware that the College's improvements are expected to be visible only from 2014 when the College's Multi-Annual Plan (approved by its Board in May 2010) is supposed to be fully implemented, it is, therefore, not ready to accept that the College needs at least nine years (2006-2014) to reach an acceptable standard of good administration expected from a regulatory agency.

From 2006 to 2009, CEPOL was marked by an unacceptable lack of professionalism of its former Director, but also poor overall management and transparency, the former director having refused all offers of support from the European Commission to assist its better management.

Parliament deplores the fact that the College's Governing Board did not make a proper response to the former Director's managerial failings, out of concern not to harm the agency's image and that the Board had decided not to take disciplinary action mainly because of the possibility of legal action by the former Director. In an EPP and Greens/EFA amendment, adopted in plenary, Parliament insists, therefore, that the Governing Board of the College must be held responsible and suggests that changes be made to prevent this situation from recurring in future. It calls for a reconsideration of the position of the Commission to grant it the right to vote and to constitute a blocking minority on decisions concerning the budgetary, financial and administrative management of the agency within the Governing Boards of the College and of the other Union agencies.

It calls, furthermore, into question the capability of the College to fully overcome its structural problems with respect to its structural problems and in particular its small size which casts doubt on its capacity to handle effectively the complexities of the EU's Financial and Staff regulations, its location 70km from London, which is a disadvantage as regards recruitment and transport links, and its very high fixed costs.

Parliament suggests (as it has done previously) examining the possibility of attaching the College to Europol as a concrete solution to the College's structural and chronic problems. It also suggests that the Court of Auditors carries out a comprehensive review of regulatory agencies to examine, inter alia, the proportion of operating, governance and operational costs and assess ways of addressing structural or other problems, with a view to complementing the Commission's own evaluation of regulatory agencies.

**The College's Action Plan for 2010-2014:** Parliament notes that, upon Parliament's request in its resolution of 5 May 2010, the new Director of the College has delivered on time the Action Plan. It regrets that the measures and indicators proposed by the College are vague and do not always clearly help to assess the implementation of the objectives. It requests that the Director of the College inform the discharge authority on the progress of the implementation of the Action Plan every six months.

**Specific observations:** Parliament also makes some more technical remarks in regard to the internal management of CEPOL which may be summarised as follows:

- validation of the financial procedures and new accounting system ABAC: Parliament is concerned about the difficulties experienced in 2008 in migrating the old accounting system to ABAC and the late implementation of a proper accounting system. It also expresses its deep concern about the fact the College's actions are now delayed until 2011 due to the resignation of two key actors in the financial circuit: the Accounting Officer and the Finance and Budget Officer. It deplores the lack of transparency in the audit trail for the 2008 financial year;
- budgetary programming and monitoring: Parliament voices concern at the College's weaknesses in programming and monitoring the budget implementation: it notes, in particular, that 31% of the College's total budget had to be carried over in 2008. It considers inadequate and vague the measures proposed by the College in this regard;
- financial management of the College's work: Parliament notes that, for the year 2008, the Court flagged up the absence of : a legal or a budgetary commitment preceding the legal commitment in several cases, and it considers inadequate and vague the measures

proposed by the College in this regard;

- shortcomings in respect of rules applicable to public procurement and spending controls: Parliament notes the College's constant lack of compliance with the Financial Regulation with regard to public procurement rules. It stresses the fact that the Court of Auditors identified in 2008 a large number of cases in which the administrative and financial rules governing expenditure on the organisation of courses and seminars, which accounts for a major proportion (64%) of the College's operational expenditure, were not followed. Whether in regard to public procurement or operational expenditure, these irregularities have been present for several years since similar cases had already been noted by the Court of Auditors in relation to previous financial years;
- human resource management: Parliament deplores the fact that the College's financial work is still being carried out by interim staff and that it was not until 2009-2010 that the necessary recruitment procedures were undertaken.

Lastly, Parliament returned to the question of appropriations used to finance private expenditure. It regrets that the external audit on using appropriations to finance private expenditure announced by the College and to be carried out by an external company, has not been launched yet. Even if most of the funds have been recovered, Parliament indicates that the sum of 2 320.77 pounds sterling, on transport costs and taxis, had still not been recovered. Likewise, the amount of expenditure for the use of mobile phones and cars by staff is still not clear. It stresses the fact that, in its specific annual report for the year 2007, the Court of Auditors had already signalled that it was not feasible for the auditors to review all payments made during the year 2007 as it was not possible to quantify either the amount that was irregularly spent on private use.