# 06083/2012

${summary.referenceAndDate} - ${summary.subTitle}

Having examined the revenue and expenditure accounts for the financial year 2010 and the balance sheet at 31 December 2010 of the European Police College, as well as the Court of Auditors' report on the annual accounts of the College for the financial year 2010, accompanied by the College's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Director of the College in respect of the implementation of the budget for the financial year 2010.

However, the Council considers that observations made in the Court of Auditor's report call for a certain number of remarks:

- the Council welcomes the Court's opinion that, in all material respects, the College's annual accounts fairly present the financial position as at 31 December 2010 and the results of operations and cash flows for the year then ended, in accordance with the provisions of the College's Financial Regulation, and that the underlying transactions for that financial year are legal and regular;
- the Council urges the College to improve its financial programming and monitoring of the budget implementation, with the aim to reduce the amounts carried over to the next financial year, in line with the budgetary principle of annuality;
- the Council is concerned about the lack of rigour in the College's process of approving cost claims related to the organisation of courses and seminars, particularly with regard to the completeness of supporting evidence. It invites the College to review and improve its internal financial procedures.