



2024/2268

10.10.2024

RESOLUTION (EU) 2024/2268 OF THE EUROPEAN PARLIAMENT

of 11 April 2024

with observations forming an integral part of the decision on discharge in respect of the implementation of the budget of the European Union Agency for Law Enforcement Training (CEPOL) for the financial year 2022

THE EUROPEAN PARLIAMENT,

- having regard to its decision on discharge in respect of the implementation of the budget of the European Union Agency for Law Enforcement Training (CEPOL) for the financial year 2022,
- having regard to Rule 100 of and Annex V to its Rules of Procedure,
- having regard to the opinion of the Committee on Civil Liberties, Justice and Home Affairs,
- having regard to the report of the Committee on Budgetary Control (A9-0098/2024),
- A. whereas, according to its statement of revenue and expenditure ⁽¹⁾, the final budget of the European Union Agency for Law Enforcement Training (CEPOL) (the 'Agency') for the financial year 2022 was EUR 28 295 362 representing a decrease of 5,82 % compared to 2021; whereas the Agency is financed by a contribution from the Union and external assigned revenue for specific projects;
- B. whereas the Court of Auditors (the 'Court'), in its report on the annual accounts of the Agency for the financial year 2022 (the 'Court's report'), states that it has obtained reasonable assurance that the Agency's annual accounts are reliable and that the underlying transactions as regards revenue are legal and regular in all material aspects; whereas the Court identified irregular payments of, in total, EUR 4,2 million of which EUR 4,1 million in connection with 359 payments made under two framework contracts implemented through service requests sent by staff members who did not have the authority to enter into legal commitments on behalf of the Agency and EUR 152 655 as payments made in 2022 under a framework contract with regard to which some of the amounts paid could not be reconciled with the services provided, representing in total 13,5 % of the payment appropriations available in 2022, thereby exceeding the materiality threshold set for the audit and, consequently, resulting in a qualified opinion on the legality and regularity of payments underlying the accounts; whereas, except for those non-compliant payments, the Court concludes that the underlying transactions as regards payments for the year ended 31 December 2022 are legal and regular in all material respects;

Budget and financial management

1. Notes with appreciation that the budget monitoring efforts during the financial year 2022 resulted in a budget implementation rate of 100 %, representing an increase of 3,21 % compared to 2021; notes that the payment appropriations execution rate was 84,66 %, representing an increase of 12,93 % compared to 2021; notes furthermore that EUR 1,6 million, representing 15 % of the commitments in 2022, were carried forward to 2023; notes that the budget execution rate with regard to the Union external assistance funds dedicated to assist third countries in building their capacities in relevant law enforcement policy areas reached 48,5 % by the end of 2022;

Performance

2. Commends the Agency for the implementation rate of the 2022 working programme of 100 %, based on the fact that 418 training activities were implemented versus 417 planned; notes that in 2022 the Agency continued to deliver training to the law enforcement community by reverting to the online environment to the maximum extent possible; notes with appreciation that the customers' satisfaction rate remained high in 2022 with 97 % of the participants in the Agency's training activities having declared to be satisfied or very satisfied;
3. Notes with satisfaction that the Agency uses certain measures as Key Performance Indicators (KPIs) to assess the added value provided by its activities and other measures to improve its budget management; notes that, in 2022, almost all KPIs were achieved, and only one remained in progress with a deadline by the end of 2023, i.e. the KPI related to the percentage of audit recommendations closed in accordance with the agreed action plan;

⁽¹⁾ OJ C 73, 28.2.2023, p. 44.

4. Notes with appreciation that in 2022, the Agency's trainings were attended by 43 838 participants, which is a substantial outreach compared to the 27 800 of participants planned; commends the Agency for publishing the second EU Strategic Training Needs Assessment, which identifies strategic and training needs of law enforcement officials for the next European Multidisciplinary Platform Against Criminal Threats cycle 2022-2025 and starting its implementation; notes furthermore that the newly appointed executive director of the Agency has initiated in 2022 the elaboration of a new strategy setting the direction of the Agency for the period 2023-2027; further appreciates the Strategy Paper by the Expert Group on Fundamental Rights aiming at including the fundamental rights aspects in all training activities; notes with satisfaction that an ad hoc training was organised on the protection of investigative journalists in 2022; welcomes the specific training actions on topics of hate crime and the spreading of knowledge on effective solutions concerning the support of victims;
5. Commends the Agency for its rapid response to the unjustified war in Ukraine, and for delivering a tailor made open source intelligence course for the Ukrainian General Prosecutors Office, in cooperation with the Council of Europe;
6. Notes from the Agency's consolidated annual activity report for 2022 that the exponential increase in trainings offered in the last years (from 18 000 in 2016 to almost 44 000 in 2022) reflects a growing demand for training activities the Agency needs to deliver; notes in that context that in 2022, due to insufficient resources, this demand could only be followed by increasing the online learning component, which does not entirely satisfy the needs of the stakeholders; supports the Agency's aim to continue to provide multidisciplinary activities that attract both participants from the police, as well as customs and border officials;
7. Notes that in 2022 the Agency continued to successfully implement four capacity building projects in third countries, directly contributing to strengthening the internal security of the Union, as well as training activities under the umbrella of the CEPOL Knowledge Centre on Counter-terrorism and the CEPOL Knowledge Centre on Law Enforcement Cooperation, Information Exchange and Interoperability; welcomes the implementation with success of the CEPOL Research & Science Conference in cooperation with the Mykolas Romeris University in Vilnius, Lithuania, strengthening the cooperation between law enforcement and research sectors, with close to 200 participants attending;
8. Recalls that the law enforcement training at Union level needs to reflect the Union priorities in line with Member States' training needs and to support Union's response to serious and organised crime and other threats to internal security, as well as the protection of fundamental rights should be a central pillar in the Agency's training activities; notes the training activities in the area of counter-terrorism, including on financing of terrorism, terrorism and firearms, foreign terrorist fighters and activities targeted against extremism and radicalisation; calls for more training on cybercrime, cyber forensics, artificial intelligence, data protection, fundamental rights and anti-racism at Union level; calls on the Agency to ensure, in all its activities, in particular its activities with third countries, full transparency and full respect with fundamental rights and international law;
9. Notes that the Agency successfully maintained its certification in accordance with ISO 9001:2015 Quality Management System, and made preparations to further expand the use of ISO 29993:2017 standard for learning services, which continues to demonstrate that the Agency ensures efficient operation of the quality system;

Efficiency and gains

10. Notes that the Agency continues to closely cooperate with the Justice and Home Affairs Agencies' Network, and the agencies comprising it, including in particular European Union Agency for Law Enforcement Cooperation (Europol) and the European Border and Coast Guard Agency, by sharing training activities and organising courses together; notes that, in this context, the Agency chaired the Justice and Home Affairs Agencies' Network in 2022; notes further that the Agency has an agreement, in place since 2023, with the European Monitoring Centre for Drugs and Drug Addiction (EMCDDA) to provide a tenancy in the Agency's learning platform LEEd, thus providing the EMCDDA with a modern learning platform for its community at no cost; calls on the Agency to continue its cooperation with other agencies so that all available resources can be used;
11. Commends the Agency for achieving a relatively high level of digitalisation through many of its processes having been converted to paperless or electronic form, for example e-Procurement submission system for open procedures and e-Tendering, e-Recruitment, e-HR management (SYSPER), e-Invoicing, electronic travel booking, often in close cooperation with the Commission's Directorate-General for Digital Services;

12. Notes that the Agency has internal rules in place pursuant to which, for short distances, staff (and participants in training activities) are to use alternatives to flying, such as train or bus; notes with appreciation that since 2022 the Agency offers reimbursement for the costs of using public transport for its staff; notes further that many expert group meetings previously held onsite now take place online; regrets that the Agency does not have a system in place to monitor in objective and granular ways the evolution from one year to another of gains and savings and invites the Agency to set up such a system;
13. Notes from the Court's report that the Agency does not have a corporate plan to improve the energy efficiency and climate neutrality of its operations; regrets that the Agency has not yet started the Eco-Management and Audit Scheme (EMAS) certification process; notes, however, that in the requirements for its new headquarters building, the Agency indicated that it will move towards EMAS certification in the near future; notes, in the same context, that the Agency is following the guidance of the Commission, whereby in the majority of the procurement procedures award criteria related to environmental considerations are also included; calls on the Agency to follow examples in the field of green procurement from other fellow agencies;

Staff policy

14. Notes that, on 31 December 2022, the establishment plan was 79 % implemented, with 26 temporary agents appointed out of 33 temporary agents authorised under the Union budget (the same number of authorised posts as in 2021); notes that, in addition, 59 contract agents (of which 20 were for regular activities and 39 for externally financed capacity building projects) and six seconded national experts worked for the Agency in 2022; notes moreover that, on 31 December 2022, 24 interim staff were employed with tasks related to core business such as e-learning, information and communication technology, legal and management support;
15. Notes that the staff fluctuation continued to be relatively high in 2022 and had a significant impact on the Agency; notes in this context that in 2022 there were 4 resignations due to new job opportunities inside and outside the Agency, 3 departures due to retirement and on 31 December 2022, 4 staff members on unpaid leave;
16. Reiterates its support for the increase in the Agency's staff numbers commensurate with the tasks and ambitions set by the Agency's current mandate; notes with satisfaction from the Agency's follow-up report entitled 'CEPOL Action Plan in response to the EP discharge decision for financial year 2021' (hereinafter the 'Agency's follow-up report') that, in order to substantiate future request for resources, the executive director of the Agency has set up a task force to systematically document and justify the needs for additional budgetary and human resources, in the context of the new strategy for 2023-2027;
17. Notes that the staff turnover rate remained high in 2022, at 11,8 %, with a significant impact on the organisation; notes from the Agency's follow-up report that the turnover rate is beyond the Agency's control because the main trigger is the low country correction coefficient and the relatively low graded positions for key support functions in the Agency; notes that in 2022 the Agency continued to implement staff retention and business continuity measures, using a number of interim staff and seconded national experts to fill in for staff absence, until recruitment of statutory staff was completed and continuing reclassification of staff and functions, maintaining the social arrangement (e.g. schooling for children of staff), teleworking and flexitime arrangements; reiterates its call on the Commission to revise the correction coefficient in order to better reflect the economic realities of relocating to and living in the Agency host city;
18. Notes with appreciation, regarding the SYSPER tool, that the Agency has onboarded modules such as REPORTING, ETHICS and STAGE and is working on onboarding other Sysper modules (e.g. EVAL/PROMO);
19. Welcomes the Agency's reported gender breakdown for 2022 with 3 men and 3 women in management functions (1 senior manager and 5 middle managers), with 15 men (56 %) and 12 women (44 %) in the management board, and overall staff with 37 men (44 %), and 48 women (56 %); commends the Agency for the gender balance achieved in 2022;
20. Notes from the Agency's consolidated annual activity report for 2022 that 17 Member States were represented among the Agency's staff in 2022; notes that 39 % of its staff are nationals of the Member State where the Agency is located; recalls the importance of geographical balance and calls on the Agency to take the necessary measures to have a balanced and fair geographical representation;

21. Welcomes that in 2022 the Agency adopted a new decision founded on the principles of objectives-based and results-oriented management and a culture of trust; notes that that decision introduced more flexibility for staff, both in terms of working time and teleworking, by granting the right to disconnect and clearly indicating a disconnection period that should contribute to a better work-life balance and protect staff against digital work-overload;
22. Welcomes from the Agency's follow-up report, with regard to the observation on staff working on procurement-related procedures, that the establishment plan for 2023 foresees the transformation of the relevant AST-5 post (recruitment grade AST-3) to an AD-5 post;

Procurement

23. Notes with concern from the Court's report that, since the 2020 financial year, the Court has made new observations every year relating to the Agency's procurements; highlights from the Court's report the observation representing the basis for the Court's qualified opinion on the legality and regularity of 359 payments of a total value of EUR 4,1 million made in 2022 under two framework contracts implemented directly through order forms (service requests) that were sent by the Agency's staff members who did not have the delegated authority to enter into legal commitments on behalf of the Agency, or by interim employees who could not legally have such delegated authority because of their interim status; takes note of the Agency's reply to the Court's observation that, even if there was a weakness in the formalisation of the legal commitment, the services were ordered in line with the Agency's needs and controls were applied in full to ensure that the funds were used for the intended purpose and no actual loss was incurred; notes from the Agency's replies to Parliament's written questions that those contracts were not affected by other irregularities and the Agency has taken measures to address the Court's observation by amending the Agency's internal procedures to ensure that orders will be communicated to the travel agent only by statutory staff, who have been delegated by an authorising officer to engage in a legal commitment; notes the Agency's reply whereby the Agency has immediately introduced corrective measures, even before the end of the audit process; calls on the Agency to fully address those observations and improve its procurement procedures in order to avoid similar situations in the future;
24. Highlights further from the Court's report the qualified opinion according to which all the amounts paid in 2022 (EUR 152 655) for the implementation of a framework contract (for educational editorial services) could not be reconciled with the services provided and some categories of tasks did not reflect the nature of actual work performed, and for some categories, the amount of work paid for did not correspond to the amount actually done, thereby rendering those amounts irregular; notes the Agency's explanation that the number of pages ordered, delivered and paid did not fully match, as due to nature of work, namely editorial and educational content development, this was not always precisely quantifiable in advance; notes further that, according to the Agency's reply, checks were carried out on the deliverables and the categories of tasks were based on those listed in a previous contract with the Publications Office; calls on the Agency to put in place measures allowing the Agency to better quantify deliverables in advance and avoid such situations in the future;
25. Notes from the Court's report for the financial year 2021 that one observation remained open, regarding the evaluation process of a procurement procedure whereby the Agency put emphasis on a criterion that was not clearly presented in the tender specifications, therefore creating the risk of bidders being treated unequally; takes note that the contract was in place until September 2023 and, at the time of the review by the Court of the status of that observation, the Agency had no intention to renew the contract for another 12 months;
26. Commends the Agency for having onboarded the Public Procurement Management Tool which, as of October 2022, is used for all types of procurement procedures; calls on the Agency to speed up the adoption and implementation of tools that allow for the use of electronic signature to obtain approvals and signatures from both internal and external counterparties in procurement and contractual documents;

Prevention and management of conflicts of interest and transparency

27. Notes with appreciation the Agency's existing measures and ongoing efforts to secure transparency and the prevention and management of conflicts of interest; notes with satisfaction that declarations of interests and CVs of the management board members and senior management are published on the Agency's website and the format of the declarations allows the listing of professional, financial, personal and other interests that could relate to the Agency's activities; notes from the Agency's follow-up report, with regard to the discharge authority's observation that declarations of conflicts of interest and confidentiality for the remunerated experts are not published on the Agency's website, that the Agency has assessed that due to data protection considerations, publishing the experts' applications and CVs would lead to a significantly reduced number of applications from experts, given that most of the experts working for the Agency have law enforcement background;

28. Notes with appreciation from the Agency's follow-up report that, with the launch of its new website in 2022, the Agency improved its public register of documents and the technical changes introduced allow citizens to search for the Agency's official documents by category or to ask for access to a document via a web form when direct access through the public register of documents is not granted; notes that in 2022, the Agency received five requests for public access to documents and handled 920 public inquiries from citizens;

Internal control

29. Notes from the Agency's follow-up report that, concerning the several weaknesses in the Agency's internal control system, in particular in relation to procurement procedures and the management of budgetary commitments, the Agency has taken steps, including training and workshops, to increase awareness and reduce occurrence of administrative errors; notes in this context from the Court's report that the status of its observations (for the financial year 2021) corresponding to those weaknesses is closed;
30. Notes the Agency's assessment of its internal control system in 2022 and its conclusion that it is effective, present and functioning well and that only minor improvements are needed; calls on the Agency to address the shortcomings identified with regard to the internal control components 'Control activities' and 'Information and communication' and to keep the discharge authority informed of the progress in that matter; notes with appreciation from the Agency's follow-up report that, in the assessment of the component 'Monitoring activities', principle 17 'assess and communicate deficiencies', the Agency has taken into account the Court's relevant observations from previous years; invites the Agency to continue addressing all the observations from the audit on the Agency's 'Human resources management and ethics in CEPOL' carried out in 2021 by the internal audit service;
31. Notes that the Agency implements a process for registration and authorisation of exceptions that are analysed to identify specific areas of concern and relevant improvement action; notes that the 2022 report on exceptions confirms that the Agency's internal control system is well functioning, and events of non-compliance are detected and mitigated with corrective and preventive actions; notes further that in 2022 a total of 46 exceptions were raised (compared to 27 exceptions in 2021), with a value of EUR 51 697 (compared to EUR 257 825 in 2021), whereas 13 of those exceptions had a financial impact above EUR 1 000 (ranging from EUR 1 053 up to EUR 12 240);

Other comments

32. Notes from the Agency's follow-up report, regarding the issue of the Agency of not having enough office space and area for operational activities, that the Hungarian government made a commitment to ensure continuity and provide the Agency with proper facilities by adopting a decision to ensure new headquarters (6 000 sqm) in the form of a rental; notes further that a removal to new premises may take place until the end of 2024, in parallel with the signature of a new seat agreement;
33. Commends the Agency for its efforts to increase its public visibility and online presence; welcomes in this context the launch of the Agency's new website in 2022 that incorporates key enhancements, such as a clearer presentation and structure, improved appearance, and web responsiveness; notes further that, in 2022, the Agency's social media activity was significant, with 1 590 content uploads, which represents 54 % more posts than in the previous year; notes in this regard the upward trend with the Agency's web users with over 200 000 visits registered, and with its social media fan base with 38 500 followers across LinkedIn, X (formerly Twitter) and Facebook;
34. Refers, for other observations of a cross-cutting nature accompanying its decision on discharge, to its resolution of 11 April 2024 ⁽²⁾ on the performance, financial management and control of the agencies.

⁽²⁾ Texts adopted, P9_TA(2024)0280.