

**Decision of the Management Board 26/2018/MB**

**ADOPTING THE REVISED CEPOL INTERNAL CONTROL FRAMEWORK AND  
AUTHORISING THE EXECUTIVE DIRECTOR TO ADOPT THE NECESSARY  
MEASURES FOR ITS IMPLEMENTATION AND REPEALING THE DECISION  
10/2014/GB**

**Adopted by the Management Board**

**On 21 November 2018**

## **THE MANAGEMENT BOARD,**

Having regard to the European Parliament and Council Regulation (EU) No 2015/2219<sup>1</sup> of 25 November 2015 on the European Union Agency for Law Enforcement Training (hereinafter 'CEPOL') and replacing and repealing Council Decision 2005/681/JHA;

Having regard to Decision 10/2014/GB of the Governing Board of the European Police College (CEPOL) adopting the European Police College's Internal Control Standards and repealing decision 08/2011/GB;

Having regard to Decision 01/2014/GB of the Governing Board of the European Police College adopting the Financial Regulation and repealing decision 28/2011/GB on 21 February 2014, and in particular Article 44(2) thereof;

Having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012, and in particular Article 74(2);

Whereas:

- (1) Article 74(2) in the EU Financial Regulation<sup>2</sup> respectively Article 44(2) of the CEPOL Financial Regulation<sup>3</sup>, provides that the Authorising Officer shall, in accordance with the minimum standards adopted by the Management Board on the basis of equivalent standards laid down by the Commission for its own departments and having due regard to the risks associated with the management environment and the nature of the action financed, put in place the organisational structure and the internal control systems suited to the performance of the duties of Authorising Officer.
- (2) As a result of Management Board Decision 10/2014/GB, the internal control standards of the CEPOL have been largely based on the European Commission's Internal Control Framework.
- (3) On 19 April 2017, the European Commission revised its Internal Control Framework<sup>4</sup>. It is therefore appropriate that CEPOL revises its internal control framework as well.
- (4) The revision of the CEPOL internal control framework is two-fold; (1) revising the internal control system and (2) changing the approach of the internal control framework from being compliance-based, to principle-based system.

---

<sup>1</sup> OJ L 319, 4.12.2015.p.1

<sup>2</sup> Regulation (EU, Euratom) 2018/1046

<sup>3</sup> Decision 01/2014/GB of the Governing Board

<sup>4</sup> European Commission, Communication to the Commission from Commissioner Oettinger, Revision of the Internal Control Framework, 19 April 2017, C(2017) 2373 final.

**HAS DECIDED AS FOLLOWS:**

Article 1

Adoption and implementation of the revised CEPOL internal control framework

1. The revised CEPOL Internal Control Framework, as set out in the Annex to this decision, is hereby adopted. The approach of the internal control framework is changed from being compliance-based to a principle-based system, whereby the managers are offered the necessary flexibility to adapt to their specific characteristics and circumstances while ensuring a robust internal control with a consistent assessment throughout the Agency. This approach aims at helping the organisation to achieve its objectives and sustain operational and financial performance.
2. The Executive Director is hereby mandated to adopt necessary measures to implement the CEPOL internal control framework, by 31 December 2018 at the latest.
3. The Executive Director is hereby mandated to conduct an overall assessment of the CEPOL internal control framework, at least annually. The first such annual assessment based on the new framework shall take place for the year 2019.

Article 2

Repeal

This Decision repeals and replaces Management Board Decision 10/2014 of 19 May 2014 on the updated Internal Control Standards.

Article 3

Entry into force

This Decision shall take effect on the day following its adoption. Any update during the course of the implementation of the CEPOL Internal Control Framework which does not affect relevant or sensitive parts of its content, can be decided by the Executive Director who will inform the Management Board accordingly.

Done at Vienna, on 21 November 2018

*For the Management Board*

*<< Signature on file >>*

.....  
*Mr Norbert Leitner*  
*Chair of the Management Board*

# **CEPOL Internal Control Framework**

**PO. INCO.001-1**

## DOCUMENT CONTROL SHEET

**Process area** Management processes  
**Main process** Internal Control  
**Main process owner** Executive Director

### TABLE OF CONTENT

Reference	Title	Pages (from-to)
Cover	Cover Page	1
DCS	Document Control Sheet	2
Content	Context and definitions	3
	Implementation	3
	Monitoring	4
	The components, principles and characteristics of CEPOL ICF	5
	Control Environment	5
	Risk Assessment	7
	Control activities	9
	Information and Communication	10
	Monitoring Activities	11-12
Assurance Templates	13-15	

**Abbreviations**

CEPOL	European Union Agency for Law Enforcement Training
ICF	Internal Control Framework

### Definitions

**Internal Control** Broadly defined as a process designed to provide reasonable assurance of achieving objectives (<https://myintracomm.ec.testa.eu/budgweb/EN/man/icrm/Pages/index.aspx>)

**Control Activities** Actions that are carried out through policies & procedures to ensure that management's directives to mitigate risks are carried out. E.g. segregation of duties, reconciliations & supervisory controls. (<https://myintracomm.ec.testa.eu/budgweb/EN/man/icrm/Pages/index.aspx>)

**Risk assessment** Is a dynamic and iterative process for identifying the risks related to the achievement of objectives. Objective setting is a precondition for risk assessment. The risk of fraud is taken into account. (<https://myintracomm.ec.testa.eu/budgweb/EN/man/icrm/Pages/index.aspx>)

### LOG OF ISSUES

Issue	Issue date	Change description
001	21/11/2018	First issue, repealing and replacing the Internal Control Policy (PO.INCO.001) adopted on 25/03/2012.

## 1. CONTEXT AND DEFINITIONS

Internal control applies to all activities, irrespective of whether they are financial or non-financial. It is a process that helps an organisation to achieve its objectives and sustain operational and financial performance, respecting rules and regulations. It supports sound decision making, taking into account risks to the achievement of objectives and reducing them to acceptable levels through cost-effective controls.

The internal control framework of CEPOL is designed to provide reasonable assurance regarding the achievement of the five objectives set in the Article 30 of the Financial Regulation<sup>1</sup>: “(1) effectiveness, efficiency and economy of operations; (2) reliability of reporting; (3) safeguarding of assets and information; (4) prevention, detection, correction and follow-up of fraud and irregularities, and (5) adequate management of the risks relating to the legality and regularity of the underlying transactions, taking into account the multiannual character of programmes as well as the nature of the payments concerned”.

This framework supplements the CEPOL Financial Regulation and other applicable rules and regulations<sup>2</sup> with a view to align CEPOL standards to the highest international standards. The framework implemented by the Commission<sup>3</sup> served as a base for defining principles and their characteristics.

## 2. IMPLEMENTATION

The new Internal Control Framework (ICF) is based on the five internal control **components**: the control environment, risk assessment, control activities, information and communication and monitoring activities. They are the building blocks that underpin the framework’s structure and support the Agency in its efforts to achieve its objectives. The five components are interrelated and must be present and effective at all levels of the organisation for internal control over operations to be considered effective.

In order to facilitate the implementation of the internal control framework and management’s assessment of whether each component is present and functioning and whether the components function well together, each component consists of several **principles**. Working with these principles helps provide reasonable assurance that the organisation’s objectives are met. The principles specify the actions required for internal control to be effective.

The framework also identifies the **characteristics** of each principle. The characteristics are defined to assist management in implementing internal control procedures and in assessing whether the principles are present and functioning. Management is expected to have persuasive evidence to support their assessment.

The internal control framework moves away from a purely compliance-based to a principle-based system, whereby the managers are offered the necessary flexibility to adapt to their specific characteristics and circumstances while ensuring a robust internal control with a consistent assessment throughout the Agency. This approach aims at helping the organisation to achieve its objectives and sustain operational and financial performance.

<sup>1</sup> Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council

<sup>2</sup> Notably Staff Regulations and MB Decisions on its implementing rules, Decisions of the Executive Director of CEPOL, CEPOL Quality Management System and Quality Policy, CEPOL anti-fraud strategy, the strategic planning and programming cycle, etc

<sup>3</sup> European Commission, Communication to the Commission from Commissioner Oettinger, Revision of the Internal Control Framework, 19 April 2017, C(2017) 2373 final.

This framework is a basis for reflection, assessment and action across the Agency. Its implementation should not be perceived as a bureaucratic requirement. It is a pragmatic exercise in which common sense should be the guiding principle. To ensure a consistent and effective assessment of the internal control system, the Agency will follow the implementation guide, tools and best practices shared regularly, under the coordination of DG Budget on **BudgWeb** (<https://myintracomm.ec.testa.eu/budgweb/en/Pages/index.aspx>)

### 3. MONITORING

Internal control principle 16 states that the assessment of internal control is founded both on **ongoing (continuous)** monitoring and on **specific (periodical)** assessments to ascertain whether the internal control systems and their components are present and functioning.

**Ongoing monitoring** of the effective functioning of internal control is built into business processes and performed on a real-time basis at all levels of the organisation. This enables the Agency to timely react to changing conditions and to correct deviations from intended performance and effectiveness levels.

**Specific assessments** are conducted periodically by management and provide a global overview on the state of play of their internal control at a given moment in time. The scope and frequency of specific assessments is a matter of management judgement, but all the Agencies must conduct an **overall** specific assessment at least once a year and their Annual Activity Report must include the final result of that assessment.

The Agencies must be able to demonstrate not only that they have put controls in place but also that these controls take account of the risks involved and that they work as intended.

#### 4. THE COMPONENTS, PRINCIPLES AND CHARACTERISTICS OF THE CEPOL INTERNAL CONTROL FRAMEWORK

<b>4.1 Control Environment</b>	<ol style="list-style-type: none"> <li>1. Demonstrates commitment to integrity and ethical values</li> <li>2. Exercises oversight responsibility</li> <li>3. Establishes structure, authority and responsibility</li> <li>4. Demonstrates commitment to competence</li> <li>5. Enforces accountability</li> </ol>
--------------------------------	---

The control environment is the set of standards of conduct, processes, and structures that provide the basis for carrying out internal control across an organisation. The executive and senior management set the tone at the top for the importance of internal control, including expected standards of conduct.

##### **Principle 1: The Agency demonstrates a commitment to integrity and ethical values.**

###### Characteristics:

- **Tone at the top.** All management levels respect integrity and ethical values in their instructions, actions and behaviour.
- **Standards of conduct.** The Agency's expectations on integrity and ethical values are set out in standards of conduct and understood at all levels of the organisation, as well as by entrusted bodies, outsourced service providers and beneficiaries.
- **Alignment with standards.** Processes are in place to assess whether individuals and departments are aligned with the Agency's expected standards of conduct and to address deviations in a timely manner.

##### **Principle 2: The Management Board demonstrates independence from management and exercises oversight of the development and performance of internal control.**

###### Characteristics:

- **The Management Board oversees the Agency's governance, risk management and internal control practices.** This happens through the use of appropriate working arrangements (progress reports, annual activity reports, internal/external audit reports etc) and communication channels between the Board and managers of the organisation.
- **The Executive Director supported by managers oversees the internal control systems within each department/unit/function.** Each manager oversees the development and performance of internal control. Managers are supported in this task by the internal control function.
- In their capacity as Authorising Officers by Delegation, each Head of Department provides a **Declaration of Assurance** on the appropriate allocation of resources and their use for their intended purpose and in accordance with the principles of sound financial management, as well as on the adequacy of the control procedures in place; this declaration covers both the state of internal control in the department and the completeness and reliability of management reporting. These declarations serve to ground the Executive Director's Declaration of Assurance (see Templates Executive Director's Declaration of Assurance).



- **Within the Annual Activity Report preparation process, the Internal Control function shall produce a statement that to the best of his/her knowledge the information on internal control systems provided in the Annual Activity Report is accurate and exhaustive.**

**Principle 3: Management establishes, with political oversight, structures, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives.**

Characteristics:

- **Management structures are comprehensive.** The design and implementation of management and supervision structures cover all policies, programmes and activities. In particular for spending programmes, they cover all management modes, expenditure types, delivery mechanisms and entities in charge of budget implementation (i.e. both Agency's departments and entrusted external entities) to support the achievement of policy, operational and control objectives.
- **Authorities and responsibilities.** The Executive Director and managers, as appropriate, delegate authority and use appropriate processes and technology to assign responsibility and segregate duties as necessary at the various levels of the Agency.
- **Reporting lines.** Executive Director and managers design and evaluate reporting lines within internal functions and with entrusted entities to enable the execution of authority, fulfilment of responsibilities, and flow of information.

**Principle 4: The Agency demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.**

Characteristics:

- **Competence framework.** The Agency defines the competences necessary to support the achievement of objectives and regularly evaluate them across the Agency, taking action to address shortcomings where necessary.
- **Professional development.** The Agency provides the training and coaching needed to attract, develop, and retain a sufficient number of competent staff.
- **Mobility.** The Agency promotes and plan staff mobility so as to strike the right balance between continuity and renewal.
- **Succession planning** and deputising arrangements for operational activities and financial transactions are in place to ensure continuity of operations.

**Principle 5: The Agency holds individuals accountable for their internal control responsibilities in the pursuit of objectives.**

Characteristics:

- **Enforcing accountability.** The Agency defines clear roles and responsibilities and holds individuals and entrusted entities accountable for the performance of internal control responsibilities across the organisation and for the implementation of corrective action as necessary.

- **Staff appraisal.** Staff efficiency, abilities and conduct in the service are assessed annually against expected standards of conduct and set objectives. Cases of underperformance are appropriately addressed.
- **Staff promotion.** Promotion is decided after consideration of the comparative merits of eligible staff taking into account, in particular, their appraisal reports.

<b>4.2 Risk Assessment</b>	6. Specifies suitable objectives 7. Identifies and analyses risk 8. Assesses fraud risk 9. Identifies and analyses significant change
----------------------------	--

Risk assessment is a dynamic and iterative process for identifying and assessing risks which could affect the achievement of objectives, and for determining how such risks should be managed.

**Principle 6: The Agency specifies objectives with sufficient clarity to enable the identification and assessment of risks relating to objectives.**

Characteristics:

- **Mission.** The Agency, departments and units have up-to-date mission statements that are aligned across all hierarchical levels, down to the tasks and objectives assigned to individual staff members. Mission statements are aligned with the CEPOL founding regulation and the policy objectives set in the legal base.
- **Objectives are set at every level.** The Agency’s objectives are clearly set and updated when necessary (e.g. significant changes in priorities, activities and/or the organigram). They are consistently filtered down from the Agency’s level to the various levels of the organisation, and are communicated and understood by management and staff.
- **Objectives are set for the most significant activities.** Objectives<sup>4</sup> and indicators<sup>5</sup> cover the Agency’s most significant activities contributing to the delivery of the CEPOL priorities or other priorities relating to the core business, as well as operational management.
- **Objectives form the basis for committing resources.** Management uses the objectives set as a basis for allocating available resources as needed to achieve policy, operational and financial performance goals.
- **Financial reporting objectives.** Financial reporting objectives are consistent with the accounting principles applicable in the Agency.
- **Non-financial reporting objectives.** Non-financial reporting provides management with accurate and complete information needed to manage the organisation at department, unit, and function level.
- **Risk tolerance and materiality.** When setting objectives, management defines the acceptable levels of variation relative to their achievement (tolerance for risk) as well as the appropriate level of materiality for reporting purposes, taking into account cost-effectiveness.

<sup>4</sup> Objectives must be SMART (specific, measurable, achievable, relevant and time-framed)

<sup>5</sup> Indicators must be RACER (relevant, accepted, credible, easy to monitor and robust)

© CEPOL 2018

Proprietary document. Printed copies are not controlled.

Confirm revision status.

- **Monitoring.** Setting objectives and performance indicators make it possible to monitor progress towards their achievement.

**Principle 7: The Agency identifies risks to the achievement of its objectives across the organisation and analyses risks as a basis for determining how the risks should be managed.**

Characteristics:

- **Risk identification.** The Agency identifies and assesses risks at the various organisational levels and those related to entrusted entities, analysing internal and external factors. Management and staff are involved in the process at the appropriate level.
- **Risk assessment.** The Agency estimates the significance of the risks identified and determines how to respond to significant risks considering how each one should be managed and whether to accept, avoid, reduce or share the risk. The intensity of mitigating controls is proportional to the significance of the risk.
- Risk identification and risk assessment are integrated into the annual activity planning and are regularly monitored.

**Principle 8: The Agency considers the potential for fraud in assessing risks to the achievement of objectives.**

Characteristics:

- **Risk of fraud.** The risk identification and assessment procedures (see principle 7) consider possible incentives, pressures, opportunities and attitudes which may lead to any type of fraud, notably fraudulent reporting, loss of assets, disclosure of sensitive information and corruption.
- **Anti-fraud strategy.** The Agency as a whole and each function set up and implements measures to counter fraud and any illegal activities affecting the financial interests of the EU. They do this by putting in place a sound anti-fraud strategy to improve the prevention, detection and conditions for investigating fraud, and to set out reparation and deterrence measures, with proportionate and dissuasive sanctions.

**Principle 9: The Agency identifies and assesses changes that could significantly impact the internal control system.**

Characteristics:

- **Assess changes.** The risk identification process considers changes in the internal and external environment, in policies and operational priorities, as well as in management's attitude towards the internal control system.

<b>4.3 Control Activities</b>	10. Selects and develops control activities 11. Selects and develops general control over technology 12. Deploys through policies and procedures
-------------------------------	--

Control activities ensure the mitigation of risks related to the achievement of policy, operational and internal control objectives. They are performed at all levels of the organisation, at various stages of business processes, and across the technology environment. They may be preventive or detective and encompass a range of manual and automated activities as well as segregation of duties.

**Principle 10: The Agency selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.**

Characteristics:

- **Control activities are performed to mitigate the identified risks and are cost-effective.** They are tailored to the specific activities and risks of each entity (department, unit) and their intensity is proportional to the underlying risks.
- **Control activities are integrated in a control strategy.** The control strategy includes a variety of checks, including supervision arrangements, and where appropriate, should include a balance of approaches to mitigate risks, considering manual and automated controls, and preventive and detective controls.
- **Segregation of duties.** When putting in place control measures, management considers whether duties are correctly divided between staff members to reduce risks of error and inappropriate or fraudulent actions.
- **Business continuity plans** based on a business impact analysis following corporate guidance are in place, up-to-date and used by trained staff to ensure that the Agency is able to continue working to the extent possible in case of a major disruption. Where necessary, business continuity plans must include coordinated and agreed disaster recovery plans for time-sensitive supporting infrastructure (e.g. IT systems).
- **Sensitive positions are identified** in order to mitigate the risks associated with specific duties and/or responsibilities.

**Principle 11: The Agency selects and develops general control activities over technology to support the achievement of objectives.**

Characteristics:

- **Control over technology.** In order to ensure that technology used in business processes, including automated controls, is reliable, and taking into account the overall corporate processes, Agency selects and develops control activities over the acquisition, development and maintenance of technology and related infrastructure.
- **Security of IT systems.** Agency applies appropriate controls to ensure the security of the IT systems of which it is the system owner. It does so in accordance with the IT security governance principles, in particular as regards data protection, professional secrecy, availability, confidentiality and integrity.

**Principle 12: The Agency deploys control activities through corporate policies that establish what is expected and in procedures that put policies into action.**

Characteristics:

- **Appropriate control procedures ensure that objectives are achieved.** The control procedures assign responsibility for control activities to the department or individual responsible for the risk in question. The staff member(s) put in charge perform the control activities in a timely manner and with due diligence, taking corrective action where needed. Management periodically reassesses the control procedures to ensure that they remain relevant.
- **Exceptions** and non-compliance reporting is one of the management tools used to draw conclusions about the effectiveness of internal control and/or the changes needed in the internal control system. A system is in place to ensure that all instances of overriding controls or deviations from established processes and procedures are documented in exception reports. All instances must be justified and approved before action is taken, and logged centrally.
- **The impact assessment and evaluation** of expenditure programmes, legislation and other non-spending activities are performed in accordance with the guiding principles of the Commission's better regulation guidelines, to assess the performance of EU interventions and analyse options and related impacts on new initiatives.

<b>4.4 Information &amp; Communication</b>	13. Uses relevant information 14. Communicates internally 15. Communicates externally
--	---

Information is necessary for the organisation to carry out internal control and to support the achievement of objectives. There is external and internal communication. External communication provides the public and stakeholders with information on the Agency's policy objectives and actions. Internal communication provides staff with the information it needs to achieve its objectives and to carry out day-to-day controls.

**Principle 13: The Agency obtains or generates and uses relevant quality information to support the functioning of internal control.**

Characteristics:

- **Information and document management.** Agency identifies the information required to support the functioning of the internal control system and the achievement of CEPOL objectives. Information systems process relevant data, captured from both internal and external sources, to obtain the required and expected quality information, in compliance with applicable security, document management and data protection rules. This information is produced in a timely manner, and is reliable, current, accurate, complete, accessible, protected, verifiable, filed and preserved. It is shared within the organisation in line with prevailing guidelines.

**Principle 14: The Agency internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.**

Characteristics:

- **Internal communication.** The Executive Director and managers communicate internally about their objectives, challenges, actions taken and results achieved, including but not limited to the objectives and responsibilities of internal control.
- **Separate communication lines** (such as appeals functional mail box) are in place at Agency to ensure information flow when normal channels are ineffective.

**Principle 15: The Agency communicates with external parties about matters affecting the functioning of internal control.**

Characteristics:

- **External communication:** All departments, units, and functions ensure that their external communication is consistent, relevant to the audience being targeted, and cost-effective. The Agency establishes clear responsibilities to align all communication activities with the CEPOL’s political priorities and narrative of the institution.
- **Communication on internal control.** The Agency communicates with external parties<sup>6</sup> on the functioning of the components of internal control. Relevant and timely information is communicated externally, taking into account the timing, audience, and nature of the communication, as well as legal, regulatory, and fiduciary requirements.

<b>4.5 Monitoring Activities</b>	16. Conducts ongoing and/or separate assessments 17. Assesses and communicates deficiencies
----------------------------------	--

Continuous and specific assessments are used to ascertain whether each of the five components of internal control is present and functioning. Continuous assessments, built into business processes at different levels of the organisation, provide timely information on any deficiencies. Findings are assessed and deficiencies are communicated and corrected in a timely manner, with serious matters reported as appropriate.

**Principle 16: The Agency selects, develops, and performs ongoing and/or separate assessments to ascertain whether the components of internal control are present and functioning.**

Characteristics:

- **Continuous and specific assessments.** The Agency continuously monitors the performance of the internal control system with tools that make it possible to identify internal control deficiencies, register and assess the results of controls, and control deviations and exceptions. In addition, when necessary, the Agency carries out specific assessments, taking into account changes in the control environment. Ongoing assessments are built into business processes and adjusted to changing conditions.
- **Sufficient knowledge and information.** Staff performing ongoing or separate assessments has sufficient knowledge and information to do this, specifically on the scope and completeness of the results of controls, control deviations and exceptions.

<sup>6</sup> Not only to the other EU institutions, but also stakeholders and the general public

- **Risk-based and periodical assessments.** The Agency varies the scope and frequency of specific assessments depending on the identified risks. Specific assessments are performed periodically to provide objective feedback.

**Principle 17: The Agency assesses and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including the Executive Director and Management Board, as appropriate.**

Characteristics:

- **Deficiencies.** With the support of the Internal Control function, the Executive Director considers the results of the assessments of how the internal control system is functioning within the Agency. Deficiencies are communicated to management and to the departments responsible for taking corrective action. They are reported in the Annual Activity Reports and to the Management Board, as appropriate.

The term 'internal control deficiency' means a shortcoming in a component or components and relevant principle(s) that reduces the likelihood of the Agency achieving its objectives. There is a major deficiency in the internal control system if management determines that a component and one or more relevant principles are not present or functioning or that components are not working together. When a major deficiency exists, the Executive Director cannot conclude that it has met the requirements of an effective system of internal control. To classify the severity of internal control deficiencies, management has to use judgment based on relevant criteria contained in regulations, rules or external standards.

- **Remedial action.** Corrective action is taken in a timely manner by the staff member(s) in charge of the processes concerned, under the supervision of their management. With the support of the Internal Control function, the Executive Director monitors and takes responsibility for the timely implementation of corrective action.

**Templates****Executive Director's Declaration of Assurance**

*I, the undersigned,*

*Executive Director of European Union Agency for Law Enforcement Training (CEPOL),*

*In my capacity as Authorising Officer,*

*Declare that the information contained in this report gives a true and fair view<sup>7</sup>.*

*State that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.*

*This reasonable assurance is based on my own judgement and on the information at my disposal, such as the results of the self-assessment, ex-post controls, [the work of the Internal Audit Service — delete this if not applicable] [and the lessons learnt from the reports of the Court of Auditors — delete this if not applicable] for years prior to the year of this declaration.*

*Confirm that I am not aware of anything not reported here which could harm the interests of CEPOL.*

*[However the following reservations should be noted: .....] (delete this sentence if not applicable)*

Place ..... date .....  
(signature)

[Name of the Executive Director]

---

<sup>7</sup> True and fair in this context means a reliable, complete and correct view on the state of affairs in the Agency.



**Statement of the Head of Corporate Services/Head of Operations**

*I, the undersigned,*

*Head of Corporate Services/Head of Operations within the European Union Agency for Law Enforcement Training (CEPOL),*

*In my capacity as Authorising Officer by Delegation for the operating (administrative) budget/  
Authorising Officer by Delegation for the operational budget,*

*I hereby certify that the information provided in Section 1/Section 2 of the present Annual Activity Report and in its annexes is, to the best of my knowledge, accurate and complete.*

*State that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.*

*Declare that in accordance with CEPOL Internal Control Framework, I have reported my advice and recommendations on the overall state of internal control to the Executive Director.*

Place ..... date .....  
(signature)

[Name of the Authorising Officer by Delegation]

**Statement of the Internal Control Officer**

*I, the undersigned,*

*Internal Control and Quality Officer within the European Union Agency for Law Enforcement Training (CEPOL),*

*In my capacity as person in charge of internal control and quality management,*

*I hereby certify that the information provided on the internal control system in the present Annual Activity Report and in its annexes is, to the best of my knowledge, accurate and complete.*

*Declare that in accordance with CEPOL Internal Control Framework, I have reported my advice and recommendations on the overall state of internal control in the Agency to the Executive Director.*

Place ..... date .....  
(signature)

[Name of jobholder]