DECISION 27/2012/GB

OF THE GOVERNING BOARD OF THE EUROPEAN POLICE COLLEGE

ESTABLISHING AN AUDIT PANEL

AND

REPEALING DECISION 37/2010/GB

OF THE GOVERNING BOARD OF THE EUROPEAN POLICE COLLEGE

Adopted by the Governing Board
on 29 October 2012
THE GOVERNING BOARD,

Having regard to Council Decision 2005/681/JHA of 20 September 2005 establishing the European Police College (CEPOL) and repealing Decision 2000/820/JHA(1), and in particular Article 10(10) thereof;

Whereas:

(1) The Governing Board has very comprehensive responsibilities related to the audit process, the system of internal control and the financial reporting process.

(2) In the course of regular meetings of the Governing Board the required and desired attention to these matters cannot be given. Therefore an Audit Panel to deal exclusively with these matters was established by Decision 37/2010/GB.

(3) In parallel to the creation to CEPOL working groups, an Audit Panel should be set up as a successor of the Audit Panel established by Decision 37/2010/GB.

(4) The Audit Panel should be composed by three financial experts nominated by the Member States and appointed by the Governing Board.

(5) In order to ensure efficient continuity, three experts should keep the mandate they received as members of the Audit Panel in accordance with Decision 37/2010/GB, respectively Decision 26/2012/GB.

(6) The first Chair of the Internal Audit Panel should be the expert previously appointed for 4 years and the next one always the longest serving as a member of the Audit Panel.

(7) Due to the responsibilities of the Director he/she should attend all meetings of the Audit Panel and ensure that all necessary information is provided. However, the Audit Panel should have the possibility to invite any staff member of the CEPOL Secretariat to provide pertinent information.

(8) Considering the subjects to be discussed, the Audit Panel should have the possibility to meet in closed session with only the members being present.

(9) The Audit Panel should be regarded as the successor of the Audit Panel established by Decision 37/2010/GB.

HAS ADOPTED THIS DECISION:

Article 1

(1) An Audit Panel shall be set up. Decision 13/2012/GB of the Governing Board of the European Police College laying down the criteria and procedure for the creation and functioning of CEPOL Working Groups and repealing Decisions 10/2007 and 11/2007 of the CEPOL Governing Board shall not apply to the creation and functioning of the Audit Panel.

(2) It shall be regarded as the successor of the Audit Panel established by Decision 37/2010/GB.

(3) The terms of reference of the Audit Panel shall be as set out in the Annex to this Decision.

Article 2

(1) Without prejudice to paragraphs 2 and 3, Decision 37/2010/GB is repealed.

(2) Ms Karin Hochhaus (Germany) and Mr Massimo Tulini (Italy) shall keep the mandate they received as members of the Audit Panel in accordance with Decision 37/2010/GB.

(3) Mr Clemens de Waal shall keep the mandate he received as member of the Audit Panel and take up his responsibilities in accordance with the schedule set out in Decision 26/2012/GB.

(4) This Decision shall take effect on the day following that of its adoption.

Done in Nicosia, 29 October 2012

For the Governing Board

Zacharias Chrysostomou
Chair of the Governing Board
Member States shall be invited to nominate financial experts for the AP; the nomination shall include a *curriculum vitae* of the proposed expert. The Governing Board shall appoint the three members. To ensure continuity, the three members will be elected for different durations of two, three or four years and starting with the second generation of auditors their appointment will last for three years; the mandate of the appointed auditors is extendable once for up to three additional years. The Chair of the Audit Panel shall be the expert appointed for 4 years in accordance with Decision 37/2010/GB and the next one always the longest serving as a member of the Audit Panel.

**Purpose:**
The AP shall assist the Governing Board in fulfilling its oversight responsibility for the audit process, the system of internal control and the financial reporting process.

**Objectives:**
The AP shall provide the Governing Board with draft decisions, recommendations and regular information.

**Tasks:**
The AP shall in particular

1. follow-up the implementation of audits and assess internal audit quality and control systems;
2. review the action plans provided by the Director;
3. follow-up actions in response to analyses, assessments and recommendations of internal and external auditors;
4. in exceptional cases, make proposals to the Governing Board to request to carry out audits, where a particular need is perceived;
5. provide a draft opinion on the annual accounts in accordance with Article 16(5) of Council Decision 2005/681/JHA;
6. provide a draft analysis and assessment of the Authorising Officer’s Annual Activity Report in accordance with Article 40(2) of Decision 28/2011/GB of the Governing Board of the European Police College adopting the financial regulation and repealing Decision 22/2006/GB;
7. present yearly action plans and regular reports to the Governing Board.

**Profile of members:**
The members of the AP shall have a good understanding of CEPOL and of the subjects covered by the AP.
Support:
The Director shall attend all meetings and provide all information necessary for the AP to carry out its tasks. The AP may invite any staff member of the CEPOL Secretariat to attend a meeting to provide pertinent information. The CEPOL Secretariat shall provide secretarial support to the AP.

Closed Session:
The AP may decide to meet in closed session with only the members being present.

Number of meetings:
The AP shall have no more than four ordinary meetings per year.