

CORRIGENDA**Corrigendum to the Report on the annual accounts of the European Police Office for the financial year 2011, together with the Office's replies**

(Official Journal of the European Union C 388 of 15 December 2012)

(2013/C 28/08)

On page 195, the text of the replies is replaced by the following:

EUROPOL'S REPLIES

12. An amount of 22,6 million euro was carried forward from 2010 to 2011. Europol considers it to be a considerable improvement that carry-forwards were decreased to 15,0 million euro across the budget.

Special circumstances during 2011 held up budget implementation, such as the delayed move (3 months) to the new building. 2011 being the second year for Europol to operate financially as an EU agency, dedicated additional actions were taken to further align activities with the principle of budget annuality. An audit by the Internal Audit Service (IAS) of the European Commission, performed in 2011 on planning and budgeting process, confirmed positive developments in this regard.

13. Reference is made to Europol's response under item 12.

14. Exceptions in the area of recruitment, procurement activities and all financial transactions are recorded. Europol has developed an own Process Framework (PF) which is based on and recognises applicable standards and norms. Nonetheless, Europol acknowledges the ECA's comment and will further streamline the management and recording of exceptions to (financial) processes to fully comply with the observations made by the ECA.

15. Key processes feeding into the accounting system of Europol were validated, including budget commitment as well as payment processes covering also salary expenditure. However, Europol acknowledges the comment of the ECA and will expand its validation activities in this regard.

16. Considerable efforts were undertaken to confirm the physical location of the concerned assets for the final accounts.

As soon as the final asset value transferred by the Host State was known, concerned insurance policies were updated.

Having now concluded the transfer process of assets from the Host State, Europol will conduct another full physical verification of assets and will act upon the results as a matter of priority.

17. Europol acknowledges the need for improving the preparation and execution of procurement procedures, including the underlying documentation. Next to process refinements, supporting organisational changes are considered for implementation by the end of 2012.

18. Europol will prepare and adopt implementing rules to the Financial Regulation (FR) applicable to Europol, following the adoption of the new Framework Financial Regulation at EU level. The current implementing provisions of the EU Framework Financial Regulation are applied by analogy within Europol.

19. Dilapidation costs for the new building of Europol and the external disaster recovery site were reflected as contingent liabilities in the final annual accounts 2011. Europol will seek independent re-assurance concerning the estimated costs, taking into account the costs such a review will imply.

20. Europol considers the confidentiality of selection texts to be of great importance. Access to test material is restricted.

Thresholds for admission to tests and interviews were introduced as from July 2012 onwards.

Europol holds the view that all key findings of selection committees which are of relevance to appointments are properly documented. Nonetheless, Europol will take further action to identify additional refinements as highlighted by the ECA.

21. Europol addresses the comment of the ECA in the context of human resources related performance monitoring.
