

## OPINION

**of the Management Committee of the Office of the Body of European Regulators for  
Electronic Communication (BEREC Office)  
on the observations of the European Court of Auditors on the BEREC Office annual  
accounts for 2012**

The Management Committee of the BEREC Office (hereinafter referred to as “The Management Committee”),

Having regard to the Preliminary Observations of the European Court of Auditors (ECA) with a view to a report on the annual accounts of the BEREC Office for the financial year 2012, approved by ECA on 12 March 2013 and sent to the Office on 25 March 2013,

Having regard to the replies of 18 June 2013 provided by the BEREC Office Authorising Officer to the preliminary observations of ECA,

Having regard to the BEREC Office Annual Accounts for the financial year 2012<sup>1</sup> and the opinion of the Management Committee on those Accounts<sup>2</sup>,

Having regard to the Report on the annual accounts of the Office of the Body of European Regulators for Electronic Communications for the financial year 2012 adopted by ECA Chamber IV on 15 July 2013 and received by the BEREC Office on 6 November 2013.

Whereas:

Article 13 (9) of the Regulation (EC) No 1211/2009 of the European Parliament and of the Council of 25 November 2009 establishing the Body of the European Regulators for Electronic Communication (BEREC) and the Office requires the Management Committee to reply to the ECA’s observations by 15 October and also to send this reply to the European Parliament and the Commission.

BEREC Office on 15 October 2013 has forwarded the draft Opinion of the Management Committee to ECA and also to the European Parliament and the Commission.

### **HAS EXPRESSED ITS OPINION, AS FOLLOWS:**

1. The Management Committee thanks the ECA for the audit conducted for the financial year 2012 in the BEREC Office in February 2013.
2. The Management Committee takes note of the ECA opinions that:

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<sup>1</sup> MC (13) 42

<sup>2</sup> MC (13) 35

- a. The Office's Annual Accounts present fairly, in all material respects, its financial position as of 31 December 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulations and the accounting rules adopted by the Commission Accounting Officer (point 8);
  - b. The transactions underlying the annual accounts of the Office for the financial year ended 31 December 2012 are legal and regular in all material respects (point 9).
3. The management Committee agrees with the ECA's remark that the Court's opinions should be considered in the light of the fact that 2012 was the Office's first year of operations and that the establishing of all of its procedures is still on-going (point 10).
4. The Management Committee also takes the utmost account of ECA's comments on:
  - a. Comments on the reliability of accounts (point 11)
  - b. Comments on the legality and regularity of transactions (point 12)
  - c. Comments on Internal Controls (points 13-15)
  - d. Comments on Budgetary Management (points 16 and 17)
  - e. Other comments (points 18-20)
  - f. Follow-up on previous year's comments (Annex I)
5. The Management Committee is aware of the procedural improvements in the BEREC Office in response to the observations of ECA as specified in the reply of the Office from 18 June 2013, particularly:
  - a. Point 14: an Inventory Committee has been appointed and the physical inventory of the BEREC Office has been approved on the 3<sup>rd</sup> September 2013, following a formal procedure put in place through the BEREC Office Financial Manual adopted in October 2013,
  - b. Point 15: The earlier adopted IAI (2012) of Exceptions Register (in June 2012) was complemented in June 2013, establishing the procedure for reporting, analysing and registering of exceptions with relevant responsibilities,
  - c. Point 17: On 13<sup>th</sup> September 2013, a procurement course was held in BEREC Office for the benefit of all relevant staff members, with information on the applicable types of procedures, with a particular interest for the management of procurement related to operational activities of the Office
  - d. Point 18: As of May 2013, the BEREC Office has developed a recruitment check-list indicating action steps and providing guidelines, which ensure that the vacancy notice adopted by the Appointing Authority includes information related to shortlist, reserve list and thresholds.
  - e. Point 20: As of July 2013, BEREC Office has completed a contract for banking services with a provider which has a higher level of rating and which has become the Office's house bank.

6. The Management Committee will continue to control the implementation of the BEREC Office budget as required by the Regulation (EC) No 1211/2009 and Decision MC (10) 44 of the Management Committee on the financial regulation applicable to the BEREC office in conformity with the Framework Financial Regulation for the bodies referred to in art 185 of Council Regulation (EC, Euratom) no 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Union.

Done at Athens, on 18 December 2013.

**For the Management Committee,**

**Dr Leonidas KANELLOS,  
BEREC Chair 2013**