

Decision No MC/2017/08

of the Management Committee of the Office of the Body of European Regulators for Electronic Communications (BEREC Office) on the approval of the new Mission Charter of the Internal Audit Service (IAS) in relation to bodies set up under the TFEU and the EURATOM Treaty and having legal personality and receiving contributions charged to the Budget

The Management Committee,

Having regard to Regulation (EC) No 1211/2009 of 25 November 2009 of the European Parliament and of the Council establishing the Body of European Regulators for Electronic Communications (BEREC) and the Office (hereinafter ‘the BEREC Regulation’)¹, in particular Article 14 on Internal control systems,

Having regard to Article 208(3) of the Financial Regulation No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 and amendments (hereinafter ‘the Financial Regulation’)²,

Having regard to Article 82 of Decision No MC/2014/1 of the BEREC Office Management Committee on the financial regulation applicable to the BEREC Office in the conformity with the framework Financial Regulation for the bodies referred to in Article 208 of Council Regulation (EU, Euratom) No 966/2012 on the Financial Regulation applicable to the general budget of the European Union (hereinafter ‘the BEREC Office Financial Regulation’)³,

Whereas:

- 1) In accordance with Article 14 of the BEREC Regulation, the internal auditor of the European Commission is responsible for auditing the BEREC Office.
- 2) In accordance with Article 208(3) of the Financial Regulation, the Commission's internal auditor exercises the same powers over European Union agencies as those exercised in respect of the European Commission.

¹ Regulation (EC) No 1211/2009 of the European Parliament and of the Council of 25 November 2009 establishing Body of European Regulators for Electronic Communications and the Office

² Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002

³ Decision No MC/2014/1 of the BEREC Office Management Committee on the financial regulation applicable to the BEREC Office in the conformity with the framework Financial Regulation for the bodies referred to in Article 208 of Council Regulation (EU, Euratom) No 966/2012 on the Financial Regulation applicable to the general budget of the European Union

- 3) In accordance with Article 82(1) of the BEREC Office Financial Regulation, the BEREC Office should have an internal auditing function which should be performed in compliance with the relevant international standards.
- 4) A Mission Charter reflecting international standards is applicable to all European Union Agencies; the Mission Charter applicable currently to the BEREC Office was adopted by the Management Committee of the BEREC Office in 2015⁴ (hereinafter ‘the Mission Charter’).
- 5) The Mission Charter sets out the mission, objectives, reporting and working arrangements essential to the proper fulfilment of the IAS's role to the Union bodies for which the internal auditor of the European Commission performed the internal audit function.
- 6) New International Standards of the Institute of Internal Auditors (IIA) for Professional Practice of Internal Auditing entered into force in January 2017.
- 7) The Mission Charter should be adapted accordingly and a new version of the Mission Charter should be formally adopted by the BEREC Office.
- 8) The Mission Charter should continue to determine the obligations imposed on the BEREC Office and the IAS and should define some practical aspects of the conduct of the audits.
- 9) The updated version of the Mission Charter mainly relates to the need to better align the definition of the internal audit activity with the IIA's definition (i.e. international standards) and the necessity to recognise the mandatory nature of the ten core principles for the professional practice of internal auditing.
- 10) The updated version of the Mission Charter also stresses the importance to consider trends and emerging issues that could impact the organization, and to better distinguish between audit conclusions and opinions.
- 11) The Mission Charter uses the definitions set out in Article 2 of the Framework Financial Regulation (FFR)⁵ and Article 2 of the BEREC Office Financial Regulation.

⁴ MC (15) 26, Mission Charter of the IAS of the European Commission in relation to bodies set up under the TFEU and the EUROATOM Treaty having legal personality and receiving contributions charged to the budget, 27.02.2015, http://berec.europa.eu/eng/document_register/subject_matter/berec_office/others/4933-mission-charter-of-the-ias-of-the-european-commission-in-relation-to-bodies-set-up-under-the-tfeu-and-the-euroatom-treaty-having-legal-personality-and-receiving-contributions-charged-to-the-budget

⁵ Commission Delegated Regulation (EU) No 1271/2013 of 30 September 2013 on the framework financial regulation for the bodies referred to in Article 208 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council

HAS ADOPTED THIS DECISION:

Article 1

The new Mission Charter of the IAS in relation to bodies set up under the TFEU and the EURATOM Treaty and having legal personality and receiving contributions charged to the budget is hereby adopted and signed in accordance with Article 2 and 3.

Article 2

The Chair of the Management Committee of the BEREC Office is authorised to sign the new Mission Charter of the IAS in relation to bodies set up under the TFEU and the EURATOM Treaty and having legal personality and receiving contributions charged to the budget in the name of the Management Committee.

Article 3

The Administrative Manager is authorised to sign the new Mission Charter of the IAS in relation to bodies set up under the TFEU and the EURATOM Treaty and having legal personality and receiving contributions charged to the Budget

Article 4

This Decision shall enter into force on the day of its adoption.

Done at Copenhagen, on 8 December, 2017.

For the Management Committee

(s)

**Sébastien Soriano
BEREC Chair 2017**