

Explanatory Memorandum
to the Decision of the Management Committee of the Office of the
Body of European Regulators for Electronic Communications
(BEREC Office) on the reply to the preliminary observations of the
European Court of Auditor with a view to a report on the BEREC
Office annual accounts for the financial year 2016
(MC/2017/04)

31 July 2017

The BEREC Office is an Agency of the EU, established with the objective of providing administrative and professional support to the Body of European Regulators for Electronic Communications (BEREC). BEREC contributes to the development and better functioning of the internal market for electronic communications networks and services. BEREC and the BEREC Office were established by Regulation (EC) No 1211/2009 of the European Parliament and of the Council of 25 November 2009.

In accordance with Article 208(4) of Regulation (EU, EURATOM) no 966/2012 of the European Parliament and of the Council 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (EU, Euratom), as amended, ('the Financial Regulation'), the Court of Auditors has to prepare a Specific Annual Report on each body in line with the requirements of Article 287(1) Treaty on the Functioning of the European Union.

In accordance with Article 162(1) of Financial Regulation, the Court of Auditors has to transmit to the Commission and the BEREC Office by 30 June, any observations which in its opinion should appear in the annual report.

In accordance with Article 13(9) of BEREC Regulation, the Management Committee has to reply to the Court of Auditors' observations by 15 October. The Management Committee is requested also to send this reply to the European Parliament and the Commission.

The final audit report together with this reply will be published by the Court of Auditors and will serve as input to the discharge procedure to be completed by May 2018.

Consequently, the BEREC Office Management Committee analysed all observations of the Court of Auditors and approved a reply to its preliminary observations, which was adopted by electronic voting procedure on 31 July 2017.