

Decision No MC/2018/10
**of the Management Committee of the Office of the Body of European Regulators for
Electronic Communications (BEREC Office)**
on the Internal Control Framework applicable to the BEREC Office as of 2019

The BEREC Office Management Committee,

Having regard to Regulation (EC) No 1211/2009 of the European Parliament and of the Council of 25 November 2009 establishing the Body of European Regulators for Electronic Communications (BEREC) and the Office¹,

Having regard to the Decision of the BEREC Office MC on the financial regulation applicable to the BEREC Office² in 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 general Financial Regulation), and in particular Articles 30 and 44 (2),

Whereas:

- (1) The BEREC Office Financial Regulation stipulates in Article 44 (2) that the authorising officer should, in accordance with the minimum standards adopted by the Management Committee on the basis of equivalent standards laid down by the Commission for its own departments and having due regard to the risks associated with the management environment and the nature of the action financed, put in place the organisational structure and the internal control systems suited to the performance of the duties of authorising officer;
- (2) The BEREC Office Internal Control Framework should be adjusted so as to follow and reflect the revision of the European Commission's Internal Control Framework³ and replace MC (13) 34, the BEREC Office Internal Control Framework and Standards of 25 May 2013. The Internal Control Framework moves away from a purely compliance-based

¹ OJ L 337, 18.12.2009, p. 1, <http://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1471417663398&uri=CELEX:32009R1211>

² Decision MC/2014/1 of 9 January 2014

³ European Commission, Communication to the Commission from Commissioner Oettinger, Revision of the Internal Control Framework, 19 April 2017, C(2017) 2373 final.

to a principle-based system. The new Internal Control Framework consists of five internal control components and 17 principles;

- (3) The Internal Control Framework is designed to provide reasonable assurance regarding the achievement of five objectives set in the Article 30 of the BEREC Office Financial Regulation:
 - (a) effectiveness, efficiency and economy of operations;
 - (b) reliability of reporting;
 - (c) safeguarding of assets and information;
 - (d) prevention, detection, correction and follow-up of fraud and irregularities;
 - (e) adequate management of the risks relating to the legality and regularity of the underlying transactions, taking into account the multiannual character of programmes as well as the nature of the payments concerned;
- (4) In particular, the authorising officer signs a declaration of assurance in the Consolidated Annual Activity Report that provides reasonable assurance that the resources assigned to the activities described in the report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.
- (5) Prior to the assessment, the Authorising Officer will identify the internal control monitoring criteria that will serve to assess the specific elements of their internal control system.

HAS ADOPTED THIS DECISION:

Article 1

Adopts the internal control components and principles set out in document MC (18) 69, which constitute the minimum standards referred to in Article 44 (2) of the BEREC Office Financial Regulation and provide reasonable assurance that the budget shall be implemented in compliance with effective and efficient internal control as referred to in Article 30 of the BEREC Office Financial Regulation.

Article 2

Instructs the BEREC Office Authorising Officer to implement the revised Internal Control Framework as of 1 January 2019 and to conduct an overall assessment of the presence and functioning of all internal control components in line with the new framework at least once a year and for the first time at the latest in the context of the Consolidated Annual Activity Report 2019.

Article 3

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

Done at Portorož, on 04 October, 2018

For the Management Committee

(S)

**Johannes GUNGL
BEREC Chair 2018**