

Decision No MB/2026/06

of the Management Board of the Agency for Support for BEREC 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 which have legal personality and receive contributions charged to the Union budget

The Management Board,

Having regard to Article 70 (5) of the Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)¹ (hereinafter ‘the Financial Regulation’),

Having regard to Article 78 (1) of Decision No MB/2019/13 of the Management Board of the Agency for Support for BEREC (BEREC Office) on the financial regulation applicable to the BEREC Office² (hereinafter ‘the BEREC Office Financial Regulation’),

Whereas,

- (1) In accordance with Article 70 (5) 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.
- (2) In accordance with Article 78 (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.
- (3) A Mission Charter reflecting international standards is applicable to all European Union Agencies.
- (4) The Mission Charter sets out the mission, objectives, reporting and working arrangements essential to the proper fulfilment of the IAS role to the Union bodies for

¹ OJ L, 2024/2509, 26.9.2024, https://eur-lex.europa.eu/search.html?DTA=2024&SUBDOM_INIT=ALL_ALL&DB_TYPE_OF_ACT=regulation&DTS_SUBDOM=ALL_ALL&typeOfActStatus=REGULATION&DTS_DOM=ALL&or0=DN-old%3D32024*2509*%2CDN-old%3D52024*2509*%2C&type=advanced&excConsLeg=true&qid=1761114498804&DTN=2509

² [Decision of the Management Board of the for Support for BEREC \(the BEREC Office\) 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](#)

which the internal auditor of the European Commission performed the internal audit function.

- (5) The Mission Charter applicable currently to the BEREC Office was adopted by the BEREC Office Management Board in 2020³.
- (6) In 2024 the legislator adopted new financial rules applicable to the general budget of the Union, incl. to the BEREC Office budget, which requires a revision of the IAS Mission Charter.
- (7) The IAS has prepared a draft of a new Mission Charter, which was submitted to the Director and the Management Board – for review and prior endorsement,

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 which have legal personality and receive contributions charged to the Union budget is hereby adopted for signature in accordance with Article 2 and 3.

Article 2

The Chairperson of the BEREC Office Management Board 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 which have legal personality and receive contributions charged to the Union budget on behalf of the Management Board.

Article 3

The Director 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 which have legal personality and receive contributions charged to the Union budget.

³ By Decision of the BEREC Office Management Board on the approval of the new Mission Charter of the Internal Audit Service in relation to bodies set up under the TFEU and the EURATOM Treaty and having legal personality and receiving contributions charged to the Budget, <https://www.berec.europa.eu/en/document-categories/berec-office/decisions-of-the-management-board/decision-of-the-management-board-of-the-for-support-for-berec-the-berec-office-on-the-approval-of-the-new-mission-charter-of-the-internal-audit-service-ias-in-relation-to-bodies-set-up>

Article 4

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

Done at Dublin, on 3 June 2026.

For the Management Board

(e-signed)

Marko Mišmaš

Chairperson