

2011 discharge: Body of European Regulators for Electronic Communications (BEREC)

2012/2211(DEC) - 05/09/2012 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the Office of the Body of European Regulators for Electronic Communications (BEREC) for the financial year 2011, together with the Office's replies.

CONTENT: in accordance with the tasks conferred on the Court of Auditors by the Treaty on the Functioning of the European Union, the Court presents to the European Parliament and to the Council, in the context of the discharge procedure, a Statement of Assurance as to the reliability of the annual accounts of each institution, body or agency of the EU, and the legality and regularity of the transactions underlying them, on the basis of an independent external audit.

This audit concerned, amongst others, the annual accounts of the Office of the Body of European Regulators for Electronic Communications (BEREC).

In the Court's opinion, the **Office's Annual Accounts present fairly, in all material respects, its financial position as of 31 December 2011** and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation.

The Court also considers that the **transactions underlying the annual accounts** of the Office for the financial year ended 31 December 2011 are, in all material respects, **legal and regular**.

The report confirms that the Office's 2011 budget amounted to EUR 1.8 million and that the number of staff employed by the Agency at the end of the year was 18.

The report also makes a series of observations on the budgetary and financial management of the Agency, accompanied by the latter's response. The main observations may be summarised as follows:

Court's observations:

- carry-overs: the Court identified 21 cases with a total value of EUR 94 120 in which appropriations carried over to 2012 did not correspond to legal commitments. These carryovers were therefore irregular;
- recruitment: the Office needs to improve the transparency of recruitment procedures.

Office's replies:

- the start-up phase made it difficult to forecast correctly the carry-forwards. It states that a close follow-up of the budget implementation is in place now;
- as from June 2012 the Office has updated its Guidelines for recruitment procedures in order to address these findings.

Lastly, the Court of Auditors' report contains a summary of the **Office's activities in 2011**. This is focused on the following:

- professional and administrative support services to BEREC,
- collection of information from NRAs and exchange and transmission of information,

- dissemination of regulatory best practices among NRAs within the EU and to third parties,
- assistance to the Chair in the preparation of the work of the Board of Regulators and the Management Committee of the Office,
- support to the Expert Working Groups set up by the Board of Regulators.