

2012 discharge: Body of European Regulators for Electronic Communications (BEREC)

2013/2241(DEC) - 10/09/2013 - 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 year 2012, together with the Office's reply.

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 Body of European Regulators for Electronic Communications (BEREC).

In the Court's opinion, BEREC's **Annual Accounts fairly present, in all material respects, its financial position as of 31 December 2012** and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation and the accounting rules adopted by the Commission's accounting officer.

The Court also considers that the **transactions underlying the annual accounts** of the Office for the financial year ended 31 December 2012 are, in all material respects, **legal and regular**.

The report confirms that the Office's 2012 budget amounted to EUR 3.1 million.

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

The Court's observations:

- carried-over commitments: the level of carryovers of committed appropriations to 2013 was high at EUR 611 000 or 19 % of the total, indicating difficulties in the planning of the Office's activities. Some EUR 101 000, 45 % of the committed appropriations carried over from 2011, were cancelled ;
- recruitment : the recruitment procedures examined revealed significant shortcomings affecting transparency.

The Office's reply:

- to address the situation of commitments being carried forward irregularly, the Office has undertaken the development of a financial manual, which will address, the definition, conditions, follow-up procedure and the corresponding workflow inside the organisation that will be implemented for the carry-forward exercise to be performed at the end of the year ;
- as of 2013, the recruitment procedures consistency is ensured by the Human Resources team in the Office through policies and guidelines.

Lastly, the Court of Auditors' report contains **a summary of the Office's activities in 2012**. 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.