2014 discharge: Office of the Body of European Regulators for Electronic Communications (BEREC)

2015/2192(DEC) - 08/09/2015 - 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 2014, 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).

Statement of assurance: pursuant to the provisions of Article 287 of the Treaty on the Functioning of the European Union (TFEU), the Court has audited:

- the annual accounts of the Agency, which comprise the financial statements and the reports on the implementation of the budget for the financial year ended 31 December 2014, and
- the legality and regularity of the transactions underlying those accounts.

Opinion on the reliability of the accounts: in the Court's opinion, the Office's annual accounts present fairly, in all material respects, its financial position as at 31 December 2014 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.

Opinion on the legality and regularity of the transactions underlying the accounts: in the Court's opinion, the transactions underlying the annual accounts for the year ended 31 December 2014 are legal and regular in all material respects.

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:

- **budgetary management**: the overall level of committed appropriations improved to 98 %. However, the level of committed appropriations carried over increased, particularly in relation to operational activities such as ongoing studies on electronic communications.

The Office's reply:

- **budgetary management**: the BEREC Office took note of the budgetary management comment on committed appropriations. It stated that the 2014 budget was drafted in 2012 where the BEREC Office was in its early phase of the budget management. Since then, tools are being used to improve the regular monitoring that has led to a better planning.

The BEREC Office has set as target to reduce the level of committed appropriations carried over in 2015.

Lastly, the Court of Auditors' report contains a summary of the **Office's activities in 2014**. This is focused on the following:

Budget: EUR 4 162 874.

Activities:

- 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.