



DECISION OF THE GOVERNING BOARD OF THE SMART NETWORKS AND SERVICES JOINT UNDERTAKING N° 12/2023

On 24/05/2023

On the adoption of the Internal Control Framework (ICF)

THE GOVERNING BOARD OF THE SNS JOINT UNDERTAKING,

Having regard to Council Regulation (EU) 2021/2085¹ of 19 November 2021 establishing the Joint Undertakings under Horizon Europe (hereinafter “Founding Regulation”), and notably the Smart Networks and Services Joint Undertaking (hereinafter the “SNS JU”) and in particular Articles 17(2)(r) and 30(5) thereof;

Having regard to Regulation (EU, Euratom) 2018/1046² of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (1) and in particular Articles 36 (“Internal control of budget implementation”) and 71 (“Public-private partnership bodies”);

Having regard to the Financial Rules adopted by the Governing Board on 15 December 2021, in particular Article 14(3) (“Internal control of budget implementation”) and Article 20(4) (“Powers and duties of the authorising officer”);

WHEREAS:

- (1) Internal Control is a process that helps an organisation to achieve its objectives and sustain operational and financial performance, respecting rules and regulations. It supports sound decision making, taking into account risks to the achievement of objectives and reducing them to acceptable levels through cost-effective controls.
- (2) The internal control framework is designed to provide reasonable assurance regarding the achievement of five objectives set in Article 36(2) of the Financial Regulation: a) effectiveness, efficiency and economy of operations; b) reliability of reporting; c)

¹ OJ L 427, 30.11.2021, pp. 17–119.

² OJ L 193, 30.7.2018, pp. 1–222.

safeguarding of assets and information; d) prevention, detection, correction and follow-up of fraud and irregularities, and 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.

- (3) The SNS JU is entrusted with implementing EU Budget and should therefore ensure proper management and control mechanism in accordance with Article 36 of the Financial Regulation and provide a level of assurance from their systems at least equivalent to that of the Commission.
- (4) The European Commission has adopted on 19 April 2017 a revised Internal Control Framework (ICF)³ to better reflect today's ever-changing environment and to allow the services the necessary flexibility to adapt to their specific characteristics and circumstances while ensuring a robust internal control with a consistent assessment.
- (5) It is therefore necessary for the SNS JU's well-functioning to adopt the present decision in compliance with this revised ICF.

HAS DECIDED AS FOLLOWS:

Article 1

The SNS JU Internal Control Framework (ICF) annexed to this decision is hereby adopted. The principles described in the SNS JU ICF constitute the minimum standards referred to in Article 20(4) of the SNS JU Financial Rules.

Article 2

The Executive Director shall implement this decision and set up accordingly the SNS JU ICF as set out in Article 20(4) of the SNS JU Financial Rules.

Article 3

This decision shall enter into force on the day following its adoption.

Done at Brussels, on 24 May 2023,

For the Governing Board

Colin Willcock
Chairperson of the Governing Board

Annex: Internal Control Framework

³ C(2017) 2373 Final.