

## Governing Board

### DECISION GB(D)08-2021

#### Adopting the internal control framework

THE GOVERNING BOARD OF THE SESAR 3 JOINT UNDERTAKING (“SESAR 3 JU”),

Having regard to:

- Council Regulation (EU) 2021/2085 of 19 November 2021 establishing the Joint Undertakings under Horizon Europe and repealing Regulations (EC) No 219/2007, (EU) No 557/2014, (EU) No 558/2014, (EU) No 559/2014, (EU) No 560/2014, (EU) No 561/2014 and (EU) No 642/2014<sup>1</sup> (“Single Basic Act”), and in particular to Articles 18 and 28 (5) thereof;
- Regulation (EU, Euratom) 2018/1046 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<sup>2</sup>, and in particular to Articles 35 (3), 36 and 74 (2) thereof,
- Commission Communication C(2017) 2373 final on the revision of the internal control (“the European Commission Internal Control Framework”),
- The Governing Board decision GB(D)0X-2021 adopting the Financial Rules of the Single European Sky ATM Research 3 Joint Undertaking and in particular Articles 14 and 20 (4), thereof;

Whereas:

- (1) The executive director shall put in place, internal control systems and procedures applicable at all levels of the management and designed to provide reasonable assurance of achieving the following objectives:
  - a. effectiveness, efficiency and economy of operations;
  - b. reliability of reporting;
  - c. safeguarding of assets and information;
  - d. prevention, detection, correction and follow-up of fraud and irregularities;

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<sup>1</sup> OJ L 427, 30.11.2021, p. 17

<sup>2</sup> OJ L 193, 30.7.2018, p. 1

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- 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;
- (2) Effective internal control shall be based on best international practices and include, in particular, the following elements:
- a. segregation of tasks;
  - b. an appropriate risk management and control strategy that includes control at recipient level;
  - c. avoidance of conflict of interests;
  - d. adequate audit trails and data integrity in data systems;
  - e. procedures for monitoring effectiveness and efficiency;
  - f. procedures for follow-up of identified internal control weaknesses and exceptions;
  - g. periodic assessment of the sound functioning of the internal control system.

HAS DECIDED AS FOLLOWS:

### Article 1

The components, principles, characteristics set forth in the European Commission Internal Control Framework apply *mutatis mutandis* to the SESAR JU.

### Article 2

This decision shall enter into force on the day of its adoption, with retroactive effect to the 30 November 2021.

Done in Brussels, 14 December 2021.

For the SESAR 3 JU Governing Board



The Chairperson