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

Having regard to:


- 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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1 OJ L 427, 30.11.2021, p. 17
2 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 JU Governing Board

The Chairperson