



**Decision No 26/2020  
of 15 December 2020  
of the Management Board  
on the European Labour Authority's Internal Control Framework**

THE MANAGEMENT BOARD OF THE EUROPEAN LABOUR AUTHORITY,

Having regard to Regulation (EU) 2019/1149 of the European Parliament and of the Council of 20 June 2019 establishing the European Labour Authority amending Regulations (EC) No 883/2004, (EU) No 492/2011, and (EU) 2016/589 and repealing Decision (EU) 2016/344<sup>1</sup> (hereinafter “the founding Regulation” and “the Authority”),

Having regard to 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 (hereinafter referred to as “Financial Regulation”);

Having regard to Management Board Decision No 21/2020 (ELA/MB/2020/068) adopting the Financial Rules of the European Labour Authority (hereinafter referred to as “Financial Rules of ELA), and in particular Articles 5, 30, 45 (2) and 48(1) (v) thereof;

Having regard to the Communication of the Commissioner on the Revision of the Internal Control Framework, adopted on 19 April 2017 by the European Commission<sup>2</sup>,

Whereas:

- 1) ELA is required to adopt an Internal Control Framework in line with the revised Internal Control Framework of the Commission;
- 2) The Internal Control Framework proposed by the Executive Director for adoption by the Management Board consists of five (5) Internal Control Components and seventeen (17) Internal Control Principles;
- 3) The Decision of the Management Board is without binding effect as regards the Internal Control Characteristics.

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<sup>1</sup> OJ L 186, 11.7.2019, p.21

<sup>2</sup> C(2017) 2373final

HAS DECIDED AS FOLLOWS:

*Article 1*

*Scope*

The Internal Control Framework of the Authority, consisting of Internal Control components and principles, set out in Annex I is hereby adopted.

*Article 2*

*Implementation*

The Executive Director of the Authority shall proceed with the necessary actions for the implementation of this decision.

*Article 3*

*Entry into force*

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

Brussels, 15 December 2020

For the Management Board

Tom BEVERS  
Chairperson of the Management Board

### Annex – ELA’s INTERNAL CONTROL FRAMEWORK

ELA’s Internal Control System consists of 5 internal components and 17 principles based on the COSO 2013 Internal Control-Integrated Framework<sup>3</sup>. It follows the European Commission’s guidance<sup>4</sup> on its own Internal Control Framework.

This framework is a principle-based system with the aim to ensure robust and consistent internal control, while providing the necessary flexibility to allow units and sectors to adapt to their specific characteristics and circumstances.

Components	Principles
I. Control Environment	1. Demonstrates commitment to integrity and ethical values
	2. Exercises oversight responsibility
	3. Establishes structure, authority and responsibility
	4. Demonstrates commitment to competence
	5. Enforces accountability
II. Risk Assessment	6. Specifies suitable objectives
	7. Identifies and analyses risk
	8. Assesses fraud risk
	9. Identifies and analyses significant change
III. Control Activities	10. Selects and develops control activities
	11. Selects and develops general control over technology
	12. Deploys through policies and procedures
IV. Information and Communication	13. Uses relevant information
	14. Communicates internally
	15. Communicates externally
V. Monitoring	16. Conducts ongoing and/or separate assessments
	17. Assesses and communicates deficiencies

<sup>3</sup> The full text of the Internal Control-Integrated Framework is available at [www.coso.org](http://www.coso.org)

<sup>4</sup> C(2017) 2373, COMMUNICATION TO THE COMMISSION FROM COMMISSIONER OETTINGER - Revision of the Internal Control Framework, 19.4.2017