



**DECISION OF THE GOVERNING BOARD OF SMART NETWORKS AND SERVICES  
JOINT UNDERTAKING No 01 /2024**

**Approving the Internal Audit Charter**

THE GOVERNING BOARD,

Having regard to Council Regulation (EU) 2021/2085 of 19 November 2021 establishing the Joint Undertakings under Horizon Europe (hereinafter “Founding Regulation”)<sup>1</sup>, and notably the Smart Networks and Services Joint Undertaking (hereinafter “the SNS JU”) and in particular Article 32 thereof,

Having regard to the Financial Rules of the SNS JU, and in particular Article 28,

Having regard to the Governing Board Rules of Procedure of SNS JU, and in particular Article 10,

WHEREAS:

- (1) Article 32 (1) of the Founding Regulation and Article 28(2) of the SNS JU Financial Rules give responsibility to the Commission’s internal auditor to exercise the same powers over the joint undertakings as those exercised in respect of the Commission and to endeavour to reduce the administrative burden of the joint undertaking;
- (2) The purpose, authority and responsibility of the internal audit function shall be provided for in the internal audit charter and shall be subject to to the approval of the Governing Board;

HAS DECIDED AS FOLLOWS:

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<sup>1</sup> This Regulation is also equally named “Single Basic Act (SBA)” or “Founding Regulation” in SNS JU documents; OJ L 427, 30.11.2021, p. 17.

*Article 1*

The mission charter of the Internal Audit (or Internal Audit Service-IAS) of SNS JU, annexed to the present decision, is hereby approved and can be countersigned by the SNS JU GB Chair and the SNS JU Executive Director.

*Article 2 – Date of taking effect*

This decision shall take effect the day following that of its adoption.

Done at Brussels, on 15 January 2024.

For the Governing Board

Pearse O'DONOHUE

The Chair