

# Regulations concerning LEX 1.7.1 internal control system (ICS) at EPFL

30<sup>th</sup> August 2010, status as at 1<sup>st</sup> January 2025

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*The Direction of the Ecole polytechnique fédérale de Lausanne,*  
based on Articles 26 to 28 of [l'Ordonnance sur les finances et la comptabilité du domaine des EPF](#);

*hereby adopts the following:*

## Article 1 Scope

<sup>1</sup> In December 2007, the EPF Board decided that the institutions of the EPF Domain should implement an internal control system in accordance with the aforementioned articles of law and ordinance.

<sup>2</sup> The articles of this LEX apply to all EPFL units as well as to entities close to EPFL (joint stock companies, simple partnerships, foundations or associations) in which EPFL has a management function and to those which receive financial support from EPFL.

## Article 2 Definition and purpose

<sup>1</sup> The EPFL's internal control system (hereinafter referred to as the ICS) manages risks to management processes that have an impact on:

- a. the financial statements (financial ICS);
- b. key EPFL operations and activities with a financial dimension (operational ICS).

<sup>2</sup> The ICS guarantees the implementation of controls ensuring an acceptable risk level.

## Article 3 Organisation

The roles and responsibilities with regard to the ICS are as follows:

- a. **Risk Management Committee:** ensures, among other tasks, the existence and consistent development of an effective ICS;
- b. **CIGR:** ensure that the objectives of Article 4 and Article 7 below are met. It assists the units concerned in the continuous improvement of their ICS. It also monitors the system;
- c. **Process manager:** is responsible for ensuring that the process is carried out in accordance with the information documented in the ICS. They are also responsible for updating the ICS;
- d. **Control manager:** is responsible for carrying out the controls assigned to them in accordance with the procedures defined in the ICS risk and control matrix. They must keep a record of the controls performed and be able to report on them to the process manager, the CIGR and the supervisory bodies.

## Article 4 Objectives

<sup>1</sup> The objectives of the ICS are:

- a. Reliability of financial reporting, i.e. the annual accounts of EPFL and the Federal Office for Buildings and Logistics (FOBL), annual budgets, financial reporting to the EPFL Direction and the CEPF, and financial reporting to funding partners. ;
- b. Compliance with laws, regulations and directives in the use of financial resources;
- c. The prevention and detection of financial errors and irregularities.

<sup>2</sup> Any extension of the scope of the ICS is validated by the CRM on the proposal of the CIGR.

**Article 5 Key processes**

<sup>1</sup> Key processes are those whose malfunction could prevent or significantly limit the achievement of the objectives mentioned in art. 4 par. 1 above.

<sup>2</sup> CIGR monitors the state of key processes.

**Article 6 Documentation**

<sup>1</sup> ICS documentation for the key processes is maintained by the process managers and is centralised with CIGR.

<sup>2</sup> Each process manager must ensure that the persons involved in the performance of a key process are familiar with the ICS documentation and have access to the latest version at all times.

**Article 7 Assessment**

<sup>1</sup> Assessment of the ICS includes:

- a. annual assessment of the control environment;
- b. annual self-assessment of the maturity of the ICS by the key process managers;
- c. confirmation once a year by the process managers that the key controls have been implemented by the persons designated in the ICS documentation;
- d. CIGR to monitor improvement actions.

**Article 8 Entry into force**

<sup>1</sup> This Directive came into force on 30<sup>th</sup> August 2010 and was revised on 3<sup>rd</sup> September 2018 (version 1.4), 28<sup>th</sup> June 2021 (version 1.5) and 1<sup>st</sup> January 2025 (version 1.6).

On behalf of the EPFL Direction:

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