

Annex IX: Internal Control Self-Assessment Corrective Action Plan 2021

This Annex provides a summary of the list of internal control areas for improvement proposed for 2021 based on the 17 internal control principles laid out by the Internal Control Framework that was applied by the EUAA through Management Board Decision No. 42 of 21 December 2018.

The Register of Deficiencies and Corrective Action Plan is based on ongoing assessments of the severity and state of play of corrective actions and is continuously updated during the year.

Deficiency No.	CAAR proposal	No. of Corrective Action	Corrective action proposed	Target Date	State of play (Q4 2022)	Severity ¹	Re-assessed severity ²	Source ³
1	EASO has not updated its policy for the management and prevention of conflict of interest.	1	The Agency's policy for the prevention and management of conflicts of interest, as regards to the provisions of the new EASO/EUAA FR (2019) and the Guidelines on the Communication from the Commission C (2020) 2297, is to be updated, adopted and reported in the CAAR.	Q4 2022	Implemented	MAJOR	MINOR	ICSA 2018/ Monitoring Criteria 1.3.1/ ICSA 2019/ ICSA 2020, ECA Report FY 2020 (part of 3.20.16), ICSA 2021
		2	Info sessions to staff on a newly adopted policy on the conflict of interest are to be delivered.	Q4 2022	Planned	MAJOR	MINOR	
		3	Training the staff members to be appointed as ethic correspondent. Ethics correspondent to be formally appointed, based on the new provisions of the code of good administrative behaviours to be adopted by ED by end of Q4 2022 incorporating the roles and responsibilities of the ethics correspondent.	Q4 2022	Planned	MAJOR	MODERATE	
		4	The process to be put in place based on the new provisions of the new policy on the management, ethics and integrity to ensure that a central register of conflict of interest declarations is managed by the Head of C4 and to support the decision is taken by the ED.	Q4 2023	Planned	MAJOR	MINOR	

¹ Minor or desirable / Moderate or important / Major or very important / Critical

² If relevant, based on the state of play of the corrective action and/or the implementation of other control mitigating the risks (Q3 2023). N/A

³ ECA/IAS or ECA&IAS or ICSA

Deficiency No.	CAAR proposal	No. of Corrective Action	Corrective action proposed	Target Date	State of play (Q4 2022)	Severity ¹	Re-assessed severity ²	Source ³
2	The Agency should establish formal standard operating procedures for staff complaints or requests under articles 24 and 90 including deadlines and exception reporting to management if deadlines are not met.	5	The EUAA to formalise the current internal process in place through the adoption of a standard operating procedure (SOP) for staff complaints or requests under articles 24 and 90, including deadlines and exception reporting to management if deadlines are not met.	Q4 2022	Implemented	MODERATE	N/A	IAS Audit report on HR management (recommendation 4) & Ethics (2019)/ ICSA 2020, ICSA 2021
3	Disciplinary proceedings to be concluded within a more reasonable timeframe.	6	The EUAA to put in place a standard operating procedure (SOP) or internal rules, which governs the conduct of disciplinary proceedings within a reasonable time frame and allow only for exceptions that are subject to both regular review (every six months) and written justification.	Q3 2022	Implemented	MODERATE	N/A	IAS audit report on HR management & ethics (2019) (recommendation 6), ICSA 2020, ICSA 2021
4	Awareness raising on ethics and integrity to be further enhanced.	7	Until the awareness raising activities for staff in regard to adoption and updated Col policy are implemented, the sufficient number of training sessions on Ethics and Integrity and Respect and Dignity to be organised.	Q4 2022	In progress	MODERATE	MINOR	ICSA 2021/ Monitoring Criteria 1.2.1
5	There is room to improve the SLA record management and document a procedure defining roles and responsibilities of the actors involved in the approval and signature processes of SLAs.	8	The EUAA has to include a summary of the information SLAs as per the guidelines provided in Annex VI of the CAAR as part of the Budgetary and financial management CAAR reporting packages (Part II.2.3.).	Q2 2022	Discontinued	MODERATE	N/A	ICSA 2019, ICSA 2020, ICSA 2021
		9	A comprehensive overview/database of all service level agreements (SLAs).	Q2 2022	Discontinued	MODERATE		
6	A strategy for efficiency gains and synergies for operational and financial activities needs to be put in place, included in the relevant governance documents.	10	Strategy (action plan) for efficiency gains to be drafted and established in the documentation of strategic relevance.	Q4 2023	Planned	MAJOR	MODERATE	ICSA 2019, ICSA 2020, ICSA 2021

Deficiency No.	CAAR proposal	No. of Corrective Action	Corrective action proposed	Target Date	State of play (Q4 2022)	Severity ¹	Re-assessed severity ²	Source ³
7	Follow up on the specific actions foreseen in the discontinued Governance action plan is needed: Level of interims, vacant management posts and the update of the conflict-of-interest policy (for COI please refer ICP1).	11	The Agency to set clear guidance when the interim staff is used in the Agency. It is foreseen that this will be limited only temporary basis replacements such as maternity/parental leave, long term sick leave, long term absences, etc.	Q2 2022	Discontinued	MAJOR	N/A	ECA audit report 2020 (3.20.16) ICSA 2021
		12	To recruit managers as soon as possible, following the adoption of the EUAA.	Q4 2022	In progress	MAJOR	MAJOR	
8	There is room for increasing staff awareness on the decision-making process and the escalation mechanisms at work.	13	Dedicated section on intranet on the decision-making process to be prepared.	Q4 2022	In progress	MODERATE	MODERATE	ICSA 2020, ICSA 2021
		14	New Rules of procedures for the EUAA to be made available for staff and presented to staff during the dedicated info session together with detailed presentation of the governance documents life cycle.	Q4 2022	Implemented	MODERATE	N/A	
9	There is room for further improvement in the way a) the EUAA retains staff and b) promotes itself as an attractive place to work.	15	15.1 Update the EUAA's vacancy notice template (part 6 Conditions of employment) by finding the best solution to further promote the EUAA and provide the following information (not exhaustive list): <ul style="list-style-type: none"> • stating that under certain circumstances the job holder is entitled to schooling and childcare arrangements (including the international schools); • more detailed information could be provided on the household and dependent child allowance as well as the education allowance; • providing information on the privileges and immunities determined by the seat agreement, such as for example, refund of VAT. • Adding information on the reimbursement of the various expenses related to recruitment, notably removal. • providing attractive information about the lifestyle in 	Q4 2022	In progress	MODERATE	MODERATE	ICSA 2020, ICSA 2021



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			Malta (by including links to relevant webpages for Malta and other EUAA locations). 15.2 EUAA management to be reported on how exit procedure in being implemented by HR. Management to assess cost effectiveness of exit procedure and if relevant to ensure that new appointed Head of HR resources provides to ED and Management qualitative reports on the outcome of exit interview (exit procedure not being of regulatory nature but just a best practice).					
10	Internal guidelines on the adoption of the implementing rules are to be developed and agreed among the main actors involved.	16	In order to make the process more efficient, the internal guidelines on the adoption of the implementing rules are to be developed and agreed among the main actors involved in preparation process.	Q4 2022	In progress	MAJOR	MINOR	ICSA 2019, ICSA 2020, ICSA 2021
11	A competence model to be developed for all functions.	17	A competence model is to be developed for all functions.	Q4 2023	In progress	MAJOR	MAJOR	Internal Control Self-assessment 2017 (Observation 8 and 43) / EASO Financial Circuits Ex-post controls report August 2018 / IAS Draft Consulting report on Financial Decentralisation in EASO / IAS audit report on Human Resources management & Ethics (recommendation 1 (1.1)) / ICSA 2020, ICSA 2021



Deficiency No.	CAAR proposal	No. of Corrective Action	Corrective action proposed	Target Date	State of play (Q4 2022)	Severity ¹	Re-assessed severity ²	Source ³
12	A sourcing strategy is to be defined.	18	A sourcing strategy is being defined and is to be agreed by the EUAA involving representatives from all core areas in order to define the operational resources that the Agency considers most effective from amongst staff, temporary agency (interim) workers contracted through framework contracts, experts seconded from Member States and any other defined resources for operation support activities.	Q4 2023	In progress	MAJOR	MAJOR	IAS audit report on Human Resources management & Ethics (recommendation 1 (1.2))/ ICSA 2020, ICSA 2021
		19	A legal report is being prepared by the Legal Services Unit providing an in-depth analysis of the risks of the legal framework applicable to temporary agency workers conducting assignments for the EUAA in Malta, Italy, Greece and Cyprus	Q2 2020	Implemented	MAJOR	N/A	
13	The register of job descriptions is to be updated.	20	Completion of the ongoing process to up-date the EUAA's book of job descriptions.	Q3 2021	Implemented	MAJOR	N/A	Internal Control Self-assessment 2017 (Observation 8 and 43) / EASO Financial Circuits Ex-post controls report August 2018 /IAS Draft Consulting report on Financial Decentralisation in EASO / Monitoring Criteria 4.1.1/ ICSA 2019/IAS audit report on Human Resources management & Ethics (recommendation 1 (1.3.1)), ICSA 2020; ICSA 2021

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		21	Automatic review of Job Descriptions to be assured each year at the beginning of the performance appraisal exercise process, as part of its workflow, to be implemented by each line manager.	Q3 2021	Implemented	MAJOR	N/A	
14	A register of technical profiles for interim workers is to be established.	22	Development of register of technical profiles, including competency requirements for each profile.	Q4 2022	Implemented	MAJOR	MAJOR	IAS audit report on Human Resources management & Ethics (recommendation 1 (1.4))/ ICSA 2020, ICSA 2021
15	A document fulfilling the requirements of a sourcing strategy and competence framework to be prepared.	23	The resulting document, authorised by the Executive Director, to be presented to the EUAA Management Board.	Q4 2023	In progress	MAJOR	MAJOR	IAS audit report on Human Resources management & Ethics (recommendation 1 (1.5))/ ICSA 2020 ICSA 2021
16	Head of Human Resources Unit to be recruited.	24	Head of Human Resources Unit to be recruited	Q2 2022	Implemented	MAJOR	N/A	IAS audit report on Human Resources management & Ethics (recommendation 2 (2.1))/ ICSA 2020 ICSA 2021
17	Comprehensive human resources strategy to be developed.	25	An HR Strategy to be implemented, discussed and endorsed by the MT and approved by the EUAA Executive Director.	Q4 2023	In progress	MAJOR	MAJOR	IAS audit report on Human Resources management & Ethics (recommendation 2 (2.2))/ ICSA 2020, ICSA 2021



Deficiency No.	CAAR proposal	No. of Corrective Action	Corrective action proposed	Target Date	State of play (Q4 2022)	Severity ¹	Re-assessed severity ²	Source ³
18	The recruitment plan to be presented to the Management Board annually.	26	The annual recruitment plan to be presented to the Management Board annually.	Q3 2022	Implemented	MODERATE	MINOR	IAS audit report on Human Resources management & Ethics (recommendation 3 (3.1))/ ICSA 2020, ICSA 2021
19	Vacancy management workflow to be developed.	27	The Agency's vacancy management process to be developed and included in its human resources strategy, with the objective of filling vacancies as soon as possible	Q4 2023	Planned	MODERATE	MODERATE	IAS audit report on Human Resources management & Ethics (recommendation 3 (3.2))/ICSA 2020, ICSA 2021
20	The EUAA e-recruitment tool to be fully implemented.	28	The EUAA e-recruitment tool to be fully implemented and used for all selection procedures.	Q3 2020	Implemented	MODERATE	N/A	IAS audit report on Human Resources management & Ethics (recommendation 3 (3.3))/ ICSA 2020, ICSA 2021
21	There is room to improve the recruitment procedures.	29	Formal adoption of English as EUAA's working language, enabling publishing vacancy notices simultaneously in the different channels used. (Adoption of Rules of procedure) (3.4.1)	Q4 2020	Implemented	MODERATE	N/A	IAS audit report on Human Resources management & Ethics (recommendation 3 (3.4.1))/ ICSA 2020 ICSA 2021
		30	New revised standard operating procedures (SOP) on Recruitment to include the obligation to appoint alternates when appointing member of selection committees (3.4.2).	Q4 2020	Implemented	MODERATE	N/A	



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		31	Internal guidelines within HRU outlining the obligation for the Agency to date-stamp the attestations and other documents received by job candidates to prove eligibility to be updated and the responsible staff informed accordingly (3.4.3).	Q3 2022	Implemented	MODERATE	N/A	
		32	New revised SOP on Recruitment to emphasise that the Executive Director and the jobholder should sign and date employment contracts no later than the first working day.	Q3 2022	Implemented	MODERATE	N/A	
22	The EUAA did not achieve the target for staff recruitment set out in its establishment plan.	33	The EUAA to reach the target implementation rates for the establishment plan and recruitment plan (in line with observation on revision of targets and KPI)	Q1 2021	Implemented	CRITICAL	N/A	ECA report 2017 (3.20.12), ICSA 2020, ICSA 2021
23	A high number of management posts are vacant, of these many had been occupied on an acting basis for more than one year. This is at odds with the Staff Regulations, which limits the duration of temporary management appointments to one year. This precarity at the level of managerial positions may impair EASO's leadership.	34	EUAA 2022 staff engagement plan to give priority to management posts. Information on the state of play of the selection procedures to established as a standing point in the Management meetings and discussed once a month.	Q4 2022	In progress	MAJOR	MODERATE	ECA report 2020 (3.20.14), ICSA 2021
24	The Agency to continue its efforts to establish a more concise approach towards the establishment the Key Performance Indicators.	35	Building on the work of 2022 for the SPD 2023-25, the Agency to further strive to improve the setting of S.M.A.R.T targets for the SPD 2024-26 by continuing with the good practice of conducting strategy meetings and SPD workshops and a potential revision of the governance monitoring indicators.	Q2 2024	Implemented	MINOR	N/A	ICSA 2020

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25	3.a.1 . The Agency should ensure that there is alignment between risk score levels as set out in the risk management manual and those actually reported in IT project risk assessments.	36	The ICC to increase awareness during quarterly risk management reviews and annual exercise of the need to align project risk score levels with the risk tolerance level as set out in the risk management manual and those actually reported in IT project risk assessments.	Q1 2023	In progress	MODERATE	MODERATE	IAS IT report 2020, ICSA 2021
26	The Agency should ensure that there is a common and consistent practice across all IT projects for identifying and tracking project risks, including risk level, risk owner, risk response and implementation status.	37	Project management methodology for risk management to be aligned with Agency's Risk Management policy to ensure that there is a common and consistent practice across all Agency projects and programmes for identifying and tracking project risks, including risk level, risk owner, risk response and implementation status.	Q1 2023	In progress	MODERATE	MODERATE	IAS IT report 2020, ICSA 2021
		38	Agency risk management manual to be amended to better clarify its scope regarding all Agency projects and programmes.	Q1 2023	In progress	MODERATE	MODERATE	
27	The Agency to define a process to record in the existing the EASO/EUAA central risk register all significant or critical risks identified within projects and to monitor the implementation of mitigation measures through the project portfolio progress reports.	39	Project management methodology for risk management to be aligned with Agency's Risk Management policy to ensure that the ICC is reported any potential significant or critical risk at project level. Where applicable and following endorsement by Management and ED, the project critical and significant risk to be included in Agency's risk register and to be monitored centrally by ICRMS.	Q1 2023	In progress	MODERATE	MODERATE	IAS IT report 2020, ICSA 2021
28	In 2017, we found that EASO's procedures for monitoring travel-related expenditure were weak. In particular, supporting documents were often not required. EASO is carrying out an internal inquiry into this matter.	40	ED to take a well justified decision on the recommendation from the inquiry.	Q1 2022	Implemented	MAJOR	N/A	ICSA 2017, ECA audit report 2017 3.20.27, ICSA 2021



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29	There is room for improvement on the coverage of controls and the reporting on the completeness of the main control activities in the EUAA (evaluations, ex-ante and ex-post controls) by introducing in the CAAR an assessment of the main control activities by category (ex-ante financial verification, ex-post financial verification and evaluations) accompanied by an overall analysis, which demonstrates the completeness, performance and the adequate coverage of control activities in place.	41	<p>The EUAA should analyse and report to the MB on the CAAR in Part II.2.3 (4) on the completeness of the ex-ante and ex-post financial controls (procurement, legal commitments, budgetary commitments, payments, etc):</p> <p>Completeness of the coverage of ex-ante financial controls implemented by FPU:</p> <ul style="list-style-type: none"> • Coverage per kind of expenditure operation (financial and in number of transactions). • Indicators of the 'legality and regularity' of the underlying transactions • Indicators of the 'legality and regularity' of the underlying transactions • Corrective actions • Late payment Analysis trend analysis (simplified/not simplified) 	Q2 2022	Discontinued	MODERATE	N/A	ICSA 2019, ICSA 2020, ICSA 2021
		42	<p>Completeness of the coverage and cost effectiveness of ex-post financial controls process implemented by EXO:</p> <ul style="list-style-type: none"> • Risk analysis per operations stratum; • Coverage and sampling per operations stratum. • Financial ex-post control methodology; • Reporting including corrective actions and recommendations; • Annual analysis and evaluation of the cost and benefits of the financial ex-post controls. 	Q2 2022	Implemented	MODERATE	N/A	



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30	CAAR shall contain information on the acts of delegation and sub-delegation of budget implementation to the agency's staff.	43	The ED to report in the CAAR on the assurance received from other Authorising Officers by Delegation, regarding: <ul style="list-style-type: none"> • The time-limit of delegations and sub-delegations • The list of the budget lines covered by sub-delegations granted to another AOD; • A summary of the conditions of these delegations and sub-delegations (i.e. the control and reporting requirements); • Information on the controls carried out, any weaknesses identified and the actions taken to remedy these. 	Q2 2023	In progress	MAJOR	MAJOR	ICSA 2019 / Monitoring Criteria 10.3.2./ ICSA 2020/ ICSA 2021
31	There is room to improve some ICT governance and project management aspects of the Agency's organisational structure.	44	Relevant guidelines, templates and checklists to be developed, to support a common approach to security requirements to be further developed, as expected within the remit of the EDD on the Information System Security Standards in EASO/the EUAA (EASO/EDD/2019/059)	Q2 2022	In progress	MODERATE	MODERATE	ICSA 2018/ICSA 2019/ICSA 2020/ICSA 2021
		45	Conclude the NFF/Policy on ERDMS on Information Management	Q1 2022	In progress	MODERATE	MODERATE	



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32	1.a) Draft terms of reference for each governance body (including the Change Advisory Board, the Quality and Architecture Board and the future Data and Information Governance Board) that include their functions, composition and mode of operation, such as the frequency of meetings and how meetings and decisions are documented. Ensure that the ICT and Cybersecurity Governance Board approves and communicates each mandate to those involved.	46	ICT Governance Board to evaluate the applicable IT governance provisions as set and defined on COM SEC(2004)1267 and other relevant guidance from the Commission (TI Risk management and COBIT guidance) in order to identify potential improvement of Agency's IT governance structure and in particular: • Draft terms of reference for each governance body that include their functions, composition and mode of operation, such as the frequency of meetings and how meetings and decisions are documented in working instructions • Ensure that the ICT and Cybersecurity Governance Board approves and communicates each mandate to all stakeholders with support of the Head of ICT unit.	Q3 2022	In progress	MODERATE	MODERATE	IAS IT report 2020, ICSA 2020, ICSA 2021
33	1.b) Ensure that all applications and IT products are covered by a Steering Group, if necessary, by grouping applications by type of service or functionality.	47	Review Business Ownership of Applications and ensure that all applications and IT products are covered by a Steering Group, if necessary, by grouping applications by type of service or functionality.	Q3 2022	In progress	MODERATE	MODERATE	IAS IT report 2020, ICSA 2020, ICSA 2021
34	1.c) Establish key objectives and key IT performance indicators in future work programmes that are aligned with the objectives of the Single Programme Document and the IT strategy.	48	Identify key objectives and formalise the 3-year IT-strategy, IT related SPD and IT governance indicators of performance for future work programmes aligned with the strategic objectives of the Single Programme Document and the IT strategy.	Q3 2022	Implemented	MODERATE	N/A	IAS IT report 2020, ICSA 2020, ICSA 2021



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35	1.d) The Agency to update the LISO job description by including provisions to ensure the independence of the role.	49	Revision of the LISO job description by including provisions to ensure the independence of the role.	Q2 2022	Implemented	MODERATE	N/A	IAS IT report 2020, ICSA 2021
36	Project portfolio management 2. a) Further specify in the IT governance procedures how the portfolio of IT projects should be reviewed, in order to identify deviations from the original plan and to take timely corrective action where necessary.	50	ICT Governance Board to maintain the management of the IT projects and programmes as a standing point of the Governance Board agenda, which will feed into the organisational portfolio. To assess the cost effectiveness of IT projects should be registered, approved and reviewed and where applicable to assess the periodicity for its monitoring by the ICT Governance Board in order to enhance business needs alignment with ICT strategy implementation and identify deviation from original plan and to take timely corrective action where necessary.	Q4 2022	Implemented	MODERATE	N/A	IAS IT report 2020, ICSA 2020, ICSA 2021
		51	Agency's management to implement an organisation wide portfolio and to decide who will lead it within the organisation.	Q2 2024	Planned	MODERATE	MODERATE	
37	2.b) Define and communicate value delivery goals and outcome measures of the project portfolio (e.g., scope, schedule, quality, benefits realisation, costs, risks) to enhance the monitoring of its performance.	52	For every project in the Agency's portfolio defined in the annual work plans or SPD/WP, each project board (committee) is to document and formally approve, based on a defined and standardised Agency template, the value delivery goals and outcome (e.g., scope, schedule, quality, benefits realisation, costs, risks) and define periodicity for monitoring its performance.	Q4 2022	Planned	MODERATE	MODERATE	IAS IT report 2020, ICSA 2021



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38	IT service governance 2.c) Set-up and monitor indicators to be able to assess to what extent the goals mentioned in the IT strategy have been reached. For the objectives/processes which do not reach their defined targets (e.g. quarterly) define improvement activities and during the improvement process, discuss and update the targets where and when needed.	53	Identify key objectives and formalise ICT Strategy and IT related governance indicators of performance. (2c1)	Q3 2022	Implemented	MODERATE	N/A	IAS IT report 2020, ICSA 2020, ICSA 2021
		54	ICT Governance Board to assess the necessity of increasing the periodicity of ICT Governance Board meetings to better ensure a continuous monitoring of the ICT strategy and to define the methodology to monitor the performance levels periodically and define improvement activities for the objectives/processes which do not reach their defined targets (e.g. quarterly). During the improvement process, discuss and update the targets where and when needed. (2c2)	Q2 2023	Planned	MODERATE	MODERATE	
39	3.d) The Agency to finalise the business impact assessment form for the Stakeholder Contact Management application.	55	Impact assessment form for the Stakeholder Contact Management application.	Q2 2022	Implemented	MODERATE	N/A	IAS IT report 2020, ICSA 2021
40	Resource management 4. a) Define the principles and expected practices for all projects with regard to estimating and monitoring the total cost of ownership (TCO). This TCO should include the direct and indirect costs of acquiring and operating the application and should be established over a comparable lifetime.	56	The management to assess current project, programme governance and project management methodologies in use by Agency's Centres and decide on changes and improvements that may be required to improve project planning, delivery, control and cost effectiveness. Based on the result of the assessment above, the management to develop a single framework procedure that defines the principles and expected practices for all projects with regard to estimating and monitoring the total cost of ownership (TCO). This TCO should include the direct and indirect costs of acquiring and operating the application and should be established over a comparable lifetime.	Q2 2024	Planned	MODERATE	MODERATE	IAS IT report 2020, ICSA 2020, ICSA 2021

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41	Project management office 4.b) Assign a project management support office. Alternatively, it may also be assigned as an additional responsibility to a staff member involved in project management.	57	As part of the Portfolio/Programme/Project Management Framework the project management support function to be considered by the Agency	Q1 2024	In progress	MODERATE	MODERATE	IAS IT report 2020, ICSA 2021
42	Secure development 4.c) Ensure that forthcoming secure software development life-cycle framework will incorporate secure development activities in line with the European Commission secure development standard; document and regularly update the secure coding materials and best practices, and make them available to the intra-muros staff	58	Forthcoming secure software development life-cycle framework policy to incorporate secure development activities in line with the European Commission secure development standards (to be updated regularly and make them available to the intra-muros staff).	Q4 2022	In progress	MODERATE	MODERATE	IAS IT report 2020, ICSA 2021
43	Software development 5. a) Define a standard operating procedure or working instructions that cover the expected development practices.	59	ED to define based on ICT proposal a standard operating procedure or working instructions that cover the expected development practices.	Q4 2022	In progress	MODERATE	MODERATE	IAS IT report 2020, ICSA 2021

Deficiency No.	CAAR proposal	No. of Corrective Action	Corrective action proposed	Target Date	State of play (Q4 2022)	Severity ¹	Re-assessed severity ²	Source ³
44	Project methodologies 5.b) Examine the possibility of harmonising the governance and project management methodologies that are applied within the EUAA by defining common elements such as templates and tools.	60	The management to assess current project, programme governance and project management methodologies in use by Agency's Centres and decide on changes and improvements that may be required to improve project planning, delivery, control and cost effectiveness.	Q2 2024	In progress	MODERATE	MODERATE	IAS IT report 2020, ICSA 2020, ICSA 2021
45	Project progress reporting 5.c) Include in the governance and project management methodology the way and periodicity for preparing progress reports against the success criteria identified in the business case and against the key performance criteria (cost, quality, risk, resources).	61	The way and periodicity for preparing progress reports against the success criteria identified in the business case and against the key performance criteria to be included in the governance and project management methodology and this to be implemented as part of a new organisational Portfolio/Programme/Project Management Framework and to be produced by the project and programme managers.	Q3 2022	In progress	MODERATE	MODERATE	IAS IT report 2020, ICSA 2021
46	Contracts with IT companies were formulated in a way that could imply the assignment ("mise à disposition") of temporary agency workers instead of clearly defined IT services or products. This would contravene the EU Staff Regulations and EU social and employment rules. EASO should ensure that contracts are drafted in a way which prevents any confusion between the procurement of IT services and of interim workers.	62	The EUAA to provide evidence that there are no more times and means contract in force.	Q2 2021	Implemented	MAJOR	N/A	ECA audit report 2018 3.20.16/ ICSA 2020, ICSA 2021



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47	There were significant weaknesses in the areas of needs assessment and amendments to contracts.	63	The EUAA to implement actions required by ECA in order to close an on-going observation (2018) in the area of procurement.	Q2 2021	Implemented	MAJOR	N/A	ECA audit report 2018/ ICSA 2020/ ICSA 2021
48	EASO to develop a central and common physical paper archive.	64	A central and common physical paper archive with adequate security measures to be made available.	Q3 2022	Implemented	MAJOR	N/A	Internal Control Self-assessment 2017 (observation 36)/ICSA 2019/ ICSA2020
49	To ensure that EASO official records concluded in Paperless system are automatically send to the document management system.	65	To ensure that EASO official records concluded in Paperless system are automatically sent to the document management system.	Q4 2021	In progress	MODERATE	MODERATE	ICSA 2020
50	The reorientation of the focus of the activities, as well as the ongoing internal validation of preliminary ex post control observations, are an opportunity to carry out a detailed analysis of the current IT applications in use across the Agency that potentially hold documents, information and/or records, followed by an assessment of their alignment with the applicable Agency policies and standard criteria/requirements, as well as fulfilment of IC Principle 13. As an outcome of the exercise, areas for	66	EUAA to carry out a detailed analysis of the current IT applications in use across the Agency that potentially hold documents, information and/or records, followed by an assessment of their alignment with the applicable Agency policies and standard criteria/requirements, as well as fulfilment of IC Principle 13. As an outcome of the exercise, areas for improvement or action can be identified and recommendations made for subsequent implementation. Implementation of improvement/corrective actions will follow thereafter based on an action plan endorsed by Management.	Q4 2022	Planned	MAJOR	MODERATE	ICSA 2021



Deficiency No.	CAAR proposal	No. of Corrective Action	Corrective action proposed	Target Date	State of play (Q4 2022)	Severity ¹	Re-assessed severity ²	Source ³
	improvement or action can be identified and recommendations made for subsequent implementation. The full exercise from analysis through to recommendations will require cross-Agency participation of ICT colleagues and business owners. A completion deadline of the end of December 2022 is foreseen. Implementation of improvement/corrective actions will follow thereafter.							
51	Seeking further streamline the exceptions/non-compliances process by making sure that all key actors are involved in the process (as well as EUAA related organisation changes are considered) and the most effective and efficient measures are assessed to address irregularities, the Manual for managing exceptions/non-compliances to be revised.	67	Based on the results of the financial ex-post controls on exceptions/non-compliance events, the ICRMS should propose improvements to the process by revisioning and streamlining the Manual for managing exceptions/non-compliance events.	Q2 2023	In progress	MODERATE	MODERATE	ICSA 2020, ICSA 2021
		68	Specific recommendations and/or corrective action as part of the results of financial ex-post controls to address systematic exception and non-compliance events to be proposed.	Q2 2022	Implemented	MODERATE	N/A	
		69	The ICRMS to prepare info notes and PowerPoint presentations for the extended management on quarterly exceptions reporting.	Q1 2023	In progress	MODERATE	MODERATE	
52	EASO should establish effective financial ex-post controls.	70	Financial ex-post controls preliminary observation forms to be shared, explained and validated with RAOs (in particular Authorising Officers by Delegation) as soon as they are issued and central register of deficiencies to be updated with the corrective actions.	Q2 2022	Implemented	MAJOR	N/A	ICSA 2017 (observation 32)/IAS consulting report on financial decentralisation), /ECA 2018 (3.20.20)/



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		71	Based on the lessons learnt from the first ex-post control process, to amend the EDD on ex-post controls strategy in particular considering: - If the RAOs and business owners fail to reply/validate observation forms within a reasonable time and in any event within two weeks, the ICRMS shall inform the ED. Despite the lack of validation, the identified deficiencies should be explained to RAOs to ensure that timely corrective actions are applied. By analogy to the provisions of Art. 45 of FFR, the validation process should not take longer than 1 month. - The ICRMS to agree with Finance and Procurement Units during which dates during the year these services are not able to validate observation forms. - The ICRMS to issue observations during the year as soon as an internal control weakness or irregularity is found critical to facilitate faster validation. - When several observations are issued to a single stakeholder, to agree on which ones should be prioritised.	Q3 2023	In progress	MAJOR	MAJOR	ICSA 2019/ICSA2020/ICSA 2021
		72	The Financial ex-post controls result to be submitted to ECA for reassessment of the pending observation after the approval of the ED.	Q4 2024	Implemented	MAJOR	N/A	
53	Ensure that authorising officers by sub delegation receive regularly updated and appropriate information and training concerning the internal control.	73	With the next revision of the monitoring criteria, the requirement for the regular training on the internal control could be set to a 3-year timeframe for the extended management team (Head of Sector, Head of Unit, Head of Centre, etc).	Q4 2022	In progress	MODERATE	MODERATE	ICSA 2021
		74	Compulsory training sessions (half a day) to be organised as a refresher to the managers who were trained on internal control more than 3 years ago without an internal control training update.	Q4 2022	Planned	MODERATE	MODERATE	

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		75	HRU with support of the ICRMS to report quarterly to AOD which Heads of Unit and Heads of Sector have not followed training on internal control during the last three years.	Q4 2022	Implemented	MODERATE	MODERATE	
54	During 2021, 16 internal control monitoring indicators (that are specifically based on SES questions) out of total of 50 (meaning 32%) were not assessed, and results, therefore, were not compared with the previous years. The survey was not implemented by other means as foreseen in the EUAA and EC internal control self-assessment methodology.	76	Annual implementation of the staff engagement survey (SES) is to be ensured, or at least a smaller scope SES covering Internal control needs every two years to be organised when the full SES is not done.	Q1 2023	Implemented	MAJOR	N/A	ICSA 2021
		77	In case the corrective action above is not feasible at the Agency level, Internal Control Self-Assessment Methodology of 2022&2022 to be re-assed by eliminating SES results as one of the key sources for the exercise and the monitoring criteria to be revised accordingly. If the management decides to implement assessment of some monitoring criteria every two years this needs to be clearly specified in the methodology to avoid non-compliances.	Q4 2022	In progress	MAJOR	MAJOR	
		78	Alternative tools in the Agency to gather staff perception related to internal control to be made available as for the best practices shared Commission Services.	Q4 2022	Implemented	MAJOR	N/A	
55	There is room to further enhance the timely implementation of corrective actions.	79	Accountability of the extended management team for the timely implementation of corrective actions to be increased by defining relevant supervision arrangements by the senior management with support of the ICC, i.e.: - part of the appraisal exercise - presenting on quarterly basis to the Management Team the actions which are significantly delayed.	Q4 2022	In progress	MODERATE	MODERATE	ICSA 2019, ICSA 2020, ICSA 2021



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		80	In order to ensure timely implementation of corrective actions, ICTU and the ICRMS to build an Internal Control and Risk Management tool in sharepoint in order to: <ul style="list-style-type: none"> • Objective 1: Facilitate reporting on corrective actions that applies to any type of action plan recommendation and to flag when any action deadline is missed • Objective 2: Track multiple action plans in a single tool (IAS, ECA, Exceptions, Ex-post controls, Risk Management, etc); • Objective 3: Ensure easy and clear monitoring and reporting to the MB, Management, and staff at any time; • Objective 4: Reduce the amount of time devoted to monitoring in light of the changed environment with workload increase <p>The total should be ready by end Q4 2022.</p>	Q4 2022	In progress	MODERATE	MODERATE	
		81	As part of the management meeting, the inherent roles and responsibilities of the Responsible Authorising Officers by Delegation on the implementation of the assessment of the internal control to be explained in a dedicated workshop, in particular regarding validation of internal control deficiencies and timely implementation of corrective actions.	Q4 2022	Planned	MODERATE	MODERATE	
56	Contract monitoring for compliance with national rules on interim workers was poor	82	The Agency to continue improve its monitoring and compliance with the national rules on temporary agency workers, including: <ul style="list-style-type: none"> - New procurement procedures for temporary agency workers to be reviewed by LDPS, in collaboration with law firms experienced in the respective national law; - LDPS to prepare a legal report on temporary agency workers in relation to Malta, Greece, Cyprus, Italy, and Spain; - LDPS to provide legal advice on a regular basis in relation to the national law of temporary agency workers (with the support of national law firms). 	Q4 2021	Implemented	MODERATE	MINOR	ECA 2017

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57	The procurement of interim workers in Italy was irregular. As a result, all subsequent payments under this contract are irregular.	83	The irregular procurement procedure to be terminated and a new framework contract to be set in place for interim worker services in Italy.	Q4 2021	Implemented	MODERATE	MINOR	ECA 2018
58	The procedures used for selecting and contracting external experts systematically lacked a solid audit trail (as set out in Article 36(3) of the Financial Regulation). As a result, all subsequent payments on these contracts are irregular.	84	EASO to publish a new call for expression of interest by taking into account the Court's findings and to issue an administrative circular on managing the call for expression of interest for remunerated external experts, clearly establishing adherence to principles of non-discrimination, equal treatment, and absence of conflict of interests while selecting experts for particular tasks and establishes obligation to duly document the reasons why the expert was selected.	Q4 2021	Implemented	MODERATE	MINOR	ECA 2019
59	The carry-overs to 2021 on Title III and the cancellation rate of budget appropriation from 2019 to 2020 were high. EASO should improve its budget planning and its implementation cycles.	85	EASO to improve its budget planning and its implementation cycles.	Q4 2021	Implemented	MODERATE	MINOR	ECA 2020
60	EASO had not finalised and adopted a business continuity plan. The size and complexity of EASO's operations, and recent events such as the COVID-19 pandemic, underline the importance of having a formalised, up-to-date business continuity plan in place. The issue constitutes an internal weakness in EASO's procedures.	86	EASO to develop its business continuity plan.	Q4 2021	Implemented	MODERATE	MINOR	ECA 2020

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61	We note a case pending before the European General Court case T-621/20 (EMCS), challenging the outcome of the procurement procedure for the provision of temporary agency workers in Malta.	87	The EUAA to follow up closely case pending before the European General Court case T-621/20 (EMCS) and to report any development to ECA.	Q4 2021	Implemented	MODERATE	MINOR	ECA 2020
62	In its audit reports for the 2017 financial year, the ECA concluded that the procurement procedures for EASO's rented premises in Lesbos were irregular. As a result, all subsequent payments on these contracts are irregular.	88	The EUAA to sign a new Administrative Agreement with the Ministry of Migration and Asylum, which makes available free of charge an office space in Lesbos.	Q1 2023	In progress	MODERATE	MODERATE	ECA 2017
63	The procurement procedure used for the rented premises in Rome was irregular. As a result, all subsequent payments under these contracts are irregular.	89	The lease agreement to be terminated and procedure EUAA/2022/059 to be relaunched. The EUAA to move to a new premises.	Q1 2023	In progress	MODERATE	MODERATE	ECA 2020