

## Annex IX: Internal Control Self-Assessment Corrective Action Plan Q4 2022 (Updated Q1 2023)

This Annex provides a summary of the list of internal control areas for improvement proposed for 2022 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. It also reports on the corrective actions that were assessed as implemented by EUAA senior management during 2022 or Q1 2023.

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.	Deficiency description	Deficiency Severity <sup>1</sup>	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2023)	Re-assessed severity of the deficiency <sup>2</sup>	Source <sup>3</sup>	Affected Principle
<b>Control Environment</b>										
1	The Agency has not updated its policy for the management and prevention of conflict of interest.	<b>Major</b>	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.	BSSU	Q4 2022	<b>Implemented<sup>4</sup></b>	<b>N/A</b>	ECA report 2020 (part of 3.20.16)	1
2	There is room for EUAA management to enhance and increase awareness on the policy for the management and prevention of conflict of interest	<b>Moderate</b>	2	Info sessions to staff on a newly adopted policy on conflict of interest are to be delivered.	HRU	Q4 2022	<b>Implemented</b>	<b>Minor</b>	ICSA 2018/ Monitoring Criteria 1.3.1/ ICSA 2019/ ICSA 2020, ICSA 2021	
			3	Ethics correspondent to be formally appointed, based on the new provisions of the code of good administrative behaviour to be adopted by the ED by the end of Q4 2022 incorporating the roles and responsibilities of the ethics correspondent.	HRU	Q4 2022	<b>Implemented</b>		ICSA 2018/ Monitoring Criteria 1.3.1/ ICSA 2019/ ICSA 2020, ICSA 2021	
			4	Training maps the staff members to be appointed as ethic correspondent to be defined by Head of HRU.	HRU	Q3 2022	<b>Implemented</b>		ICSA 2022	

<sup>1</sup> Minor/ Moderate (important) / Major (very important) / Critical. This is the initial severity before assessing the corrective actions agreed by EUAA senior management.

<sup>2</sup> Based on the corrective actions endorsed by the EUAA senior management and the state of play of these corrective actions, the severity is reassessed. When the corrective action is assessed by senior management as completed, the severity is no longer applicable.

<sup>3</sup> ECA, IAS, or the Internal Control Self-Assessment (ICSA) (including monitoring criteria).

<sup>4</sup> The deficiency is considered as closed and the corrective action implemented by EUAA senior management. Nevertheless, it still has status "ongoing" in ECA's Audit Report FY 2021 received in 2022.



Deficiency No.	Deficiency description	Deficiency Severity <sup>1</sup>	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2023)	Re-assessed severity of the deficiency <sup>2</sup>	Source <sup>3</sup>	Affected Principle
			5	HRU to assess with DG HR whether a process is 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 C5 and to support the decision is taken by the ED.	HRU	Q2 2023	Planned		ICSA 2018/ Monitoring Criteria 1.3.1/ ICSA 2019/ ICSA 2020, ICSA 2021	
3	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.	Moderate	6	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.	LSU	Q4 2022	Implemented	N/A	IAS Audit report on HR management (recommendation 4) & Ethics (2019)/ ICSA 2020, ICSA 2021	
4	Disciplinary proceedings to be concluded within a more reasonable timeframe.	Moderate	7	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.	LSU	Q3 2022	Implemented <sup>5</sup>	N/A	IAS audit report on HR management & ethics (2019) (recommendation 6), ICSA 2020, ICSA 2021	
5	Awareness raising on ethics and integrity, and respect and dignity to be further enhanced.	Moderate	8	Trainings on ethics and integrity, and respect and dignity to be compulsory to all staff.	HRU	Q4 2022	Implemented	N/A	ICSA 2021/ Monitoring Criteria 1.2.1	
			9	HRU to ensure that trainings on respect and dignity, and ethics and integrity are planned and developed and to ensure that staff that have not followed such a training is enrolled.	HRU	Q1 2023	Implemented		ICSA 2021/ Monitoring Criteria 1.2.1	
			10	Training material on ethics and integrity, and respect and dignity to be reviewed with the contractor by HRU (human resources unit)/ICCU (internal control and compliance unit) to link it to EUAA policies and process. To assess the possibility of co-trainers to be involved with the contractor to link content	HRU	Q1 2023	Implemented		ICSA 2021/ Monitoring Criteria 1.2.1	

<sup>5</sup> This deficiency, while assessed as completed by EUAA senior management, remains in an ongoing status for IAS until they implement a follow-up assessment exercise.



Deficiency No.	Deficiency description	Deficiency Severity <sup>1</sup>	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2023)	Re-assessed severity of the deficiency <sup>2</sup>	Source <sup>3</sup>	Affected Principle
				to EUAA processes and procedures during the training sessions						
			11	Specific training sessions on ethics and integrity, and respect and dignity for managers to be developed.	HRU	Q1 2023	Implemented		ICSA 2021/ Monitoring Criteria 1.2.1	
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.	Moderate	12	Feedback on the Strategy for efficiency gains to be drafted and established in the documentation of strategic relevance.	BSSU	Q4 2023	Implemented	N/A	ICSA 2019, ISCA 2020, ICSA 2021	2
7	There is room for increasing staff awareness on the decision-making process and the escalation mechanisms at work.	Moderate	13	Decision-making process to be explained in a user-friendly manner on the intranet or using alternative internal communication methods.	CPRU	Q4 2022	In progress	Minor	ICSA 2020, ICSA 2021	3
			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.	BSSU	Q4 2022	Implemented		ICSA 2020, ICSA 2021	
8	There is room for further improvement in the way a) the EUAA retains staff and b) promotes itself as an attractive place to work.	Moderate	15	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"> <li>stating that under certain circumstances the job holder is entitled to schooling and childcare arrangements (including the international schools);</li> <li>more detailed information could be provided on the household and dependent child allowance as well as the education allowance;</li> <li>providing information on the privileges and immunities determined by the seat agreement, such as for example, refund of VAT.</li> <li>Adding information on the reimbursement of the various expenses related to recruitment, notably removal.</li> <li>providing attractive information about the</li> </ul>	HRU	Q4 2022	Implemented	Minor	ICSA 2020, ICSA 2021	4



Deficiency No.	Deficiency description	Deficiency Severity <sup>1</sup>	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2023)	Re-assessed severity of the deficiency <sup>2</sup>	Source <sup>3</sup>	Affected Principle
				lifestyle in Malta (by including links to relevant webpages for Malta and other EUAA locations).						
			16	EUAA management to be reported on how exit procedure is 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).	HRU	Q4 2022	Implemented		ICSA 2021, ICSA 2022	
			17	EUAA management to decide how this procedure should be formalised in accordance with Decision of the Executive Director No 58/2022 on the policy on controlled governance-related documents.	HRU	Q4 2023	In progress		ICSA 2022	
9	Internal guidelines on the adoption of the implementing rules are to be developed and agreed among the main actors involved.	Major	18	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.	BSSU	Q4 2022	Implemented	N/A	ICSA 2019, ICSA 2020, ICSA 2021	
10	The register of job descriptions is to be updated.	Major	19	Completion of the ongoing process to update the EUAA's book of job descriptions.	HRU	Q3 2021	Implemented <sup>6</sup>	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/	

<sup>6</sup> This deficiency, while assessed as completed by the EUAA senior management, remains in an ongoing status for IAS until they implement a follow-up assessment exercise.



Deficiency No.	Deficiency description	Deficiency Severity <sup>1</sup>	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2023)	Re-assessed severity of the deficiency <sup>2</sup>	Source <sup>3</sup>	Affected Principle
									ICSA 2019/IAS audit report on Human Resources management & Ethics (recommendation 1 (1.3.1)), ICSA 2020; ICSA 2021	
		Major	20	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.	HRU	Q3 2021	Implemented <sup>7</sup>		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	

<sup>7</sup> This deficiency, while assessed as completed by EUAA senior management, remains in an ongoing status for IAS until they implement a follow-up assessment exercise.



Deficiency No.	Deficiency description	Deficiency Severity <sup>1</sup>	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2023)	Re-assessed severity of the deficiency <sup>2</sup>	Source <sup>3</sup>	Affected Principle
11	A register of technical profiles for interim workers is to be established.	Major	21	Development of register of technical profiles, including competency requirements for each profile.	HRU	Q4 2022	Implemented <sup>8</sup>	N/A	IAS audit report on Human Resources management & Ethics (recommendation 1 (1.4))/ ICSA 2020, ICSA 2021	
12	Head of Human Resources Unit to be recruited.	Major	22	Head of Human Resources Unit to be recruited.	HRU	Q2 2022	Implemented	N/A	IAS audit report on Human Resources management & Ethics (recommendation 2 (2.1))/ ICSA 2020 ICSA 2021	
13	<ul style="list-style-type: none"> <li>• Comprehensive human resources strategy to be developed. (Rec. 2)</li> <li>• A sourcing strategy is to be defined. (Rec. 1)</li> <li>• A competence model to be developed for all functions. (Rec. 1)</li> <li>• A document fulfilling the requirements of a sourcing strategy and competence framework to be prepared. (Rec. 1)</li> </ul>	Major	23	<ul style="list-style-type: none"> <li>• A competence model is to be developed for all functions. (Rec. 1)</li> <li>• An HR Strategy to be implemented, discussed, and endorsed by the MT and approved by the EUAA Executive Director. (Rec. 2)</li> <li>• 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. (Rec. 1)</li> <li>• 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 (implemented)</li> </ul>	HRU	Q4 2023	In progress	Moderate <sup>9</sup>	IAS audit report on Human Resources management & Ethics /ICSA 2020, ICSA 2021	

<sup>8</sup> This deficiency, while assessed as completed by EUAA senior management, remains in an ongoing status for IAS until they implement a follow-up assessment exercise.

<sup>9</sup> The original severity as assessed by IAS is Major (very important). During the internal control self-assessment, EUAA senior management has reassessed this severity as moderate (important) based on the state of play of the corrective actions in progress.



Deficiency No.	Deficiency description	Deficiency Severity <sup>1</sup>	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2023)	Re-assessed severity of the deficiency <sup>2</sup>	Source <sup>3</sup>	Affected Principle
				<ul style="list-style-type: none"> <li>The resulting document, authorised by the Executive Director, to be presented to the EUAA Management Board.</li> </ul>						
14	The recruitment plan to be presented to the Management Board annually.	Moderate	24	The annual recruitment plan to be presented to the Management Board annually.	BSSU	Q3 2022	Implemented	N/A	IAS audit report on Human Resources management & Ethics (recommendation 3 (3.1))/ ICSA 2020, ICSA 2021	
15	Vacancy management workflow to be developed.	Moderate	25	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.	HRU	Q4 2023	In progress	Moderate	IAS audit report on Human Resources management & Ethics (recommendation 3 (3.2))/ ICSA 2020, ICSA 2021	
16	The EUAA e-recruitment tool to be fully implemented.	Moderate	26	The EUAA e-recruitment tool to be fully implemented and used for all selection procedures.	HRU	Q3 2020	Implemented	N/A	IAS audit report on Human Resources management & Ethics (recommendation 3 (3.3))/ ICSA 2020, ICSA 2021	
17	There is room to improve the recruitment procedures.	Moderate	27	Formal adoption of English as EUAA's working language, enabling publishing vacancy notices simultaneously in the different channels used. (Adoption of Rules of procedure)	HRU	Q4 2020	Implemented	N/A	IAS audit report on Human Resources management & Ethics (recommendation 3 (3.4.1))/ ICSA 2020 ICSA 2021	
			28	New revised standard operating procedures (SOP) on Recruitment to include the obligation to appoint alternates when appointing member of selection committees.	HRU	Q4 2020	Implemented		IAS audit report on Human Resources management & Ethics (recommendation 3 (3.4.1))/ ICSA 2020 ICSA 2021	



Deficiency No.	Deficiency description	Deficiency Severity <sup>1</sup>	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2023)	Re-assessed severity of the deficiency <sup>2</sup>	Source <sup>3</sup>	Affected Principle
									n 3 (3.4.1))/ ICSA 2020 ICSA 2021	
			29	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.	HRU	Q3 2022	Implemented		IAS audit report on Human Resources management & Ethics (recommendation 3 (3.4.1))/ ICSA 2020 ICSA 2021	
			30	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.	HRU	Q3 2022	Implemented		IAS audit report on Human Resources management & Ethics (recommendation 3 (3.4.1))/ ICSA 2020 ICSA 2021	
18	The EUAA did not achieve the target for staff recruitment set out in its establishment plan.	Moderate	31	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)	HRU	Q1 2021	Implemented <sup>10</sup>	N/A	ECA report 2017 (3.20.12), ICSA 2020, ICSA 2021	
19	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 the Agency's leadership and its strategic continuity.	Moderate	32	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.	HRU	Q4 2022	Implemented <sup>11</sup>	N/A	ECA report 2020 (3.20.14), ICSA 2021	

<sup>10</sup> The status of the corrective action for this ECA observation is "completed" in ECA's Audit Report FY 2021 received in 2022.

<sup>11</sup> The deficiency is considered as closed and the corrective action implemented by EUAA senior management. Nevertheless, it still has status "ongoing" in ECA's Audit Report FY 2021 received in 2022.





Deficiency No.	Deficiency description	Deficiency Severity <sup>1</sup>	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2023)	Re-assessed severity of the deficiency <sup>2</sup>	Source <sup>3</sup>	Affected Principle
20	Seeking consistency in application of the existing rules, the SOP on recruitment to be revised to align reference to number of days given the staff committee to nominate their representatives for the selection panels.	Moderate	33	Align the wording in the SOP on Staff recruitment and ensure consistency of application of 15 working days allocated to Staff Committee to nominate its representatives for the selection panels.	HRU	Q3 2023	Planned	Minor	ICSA 2022/ Staff Committee consultation	
21	To assess the possibility to further formalise staff contract duration and renewal process.	Moderate	34	To assess the possibility to further formalise contract duration and renewal process at the adequate level including a dedicated workflow and concrete timeline for contract renewal (initiation request/approval/early notification of staff).	HRU	Q4 2023	Planned	Moderate	ICSA 2022/ Staff Committee consultation	
22	<p>There is room to better assign the roles and responsibilities regarding power for budget implementation:</p> <ul style="list-style-type: none"> <li>by ensuring compliance with the Agency's internal rules for delegations and nominations.</li> <li>by applying a more homogenous approach, in accordance with grade and function of the delegee, and in accordance with the EUAA organisational structure approved by the MB and the internal control responsibilities.</li> </ul>	Moderate	35	Delegations and sub-delegations of powers should be granted in accordance with a standardised homogenous approach approved by senior management in accordance with the EUAA organisational structure and the seniority and the function of the member of staff to whom powers are sub/delegated (Head of Centre, Head of Unit, Head of Sector, Other officers) and in proportion to the corresponding risks and internal control responsibilities accepted by the job holder.	FINU	Q3 2023	Planned	Moderate	ICSA 2022	5
			36	In the standardised approach to delegations and sub-delegations, it should be clearly stated at which level (Head of Centre, Unit, Sector or officers) a staff member should be either delegated or subdelegated defining the supervision structures to delegate / subdelegate authority and use appropriate processes to assign responsibility in case of business-as-usual interruption (as for the provision of Management Board Decision No. 42 of 21 December 2019).	FINU	Q3 2023	Planned		ICSA 2022	
			37	EUAA senior management to assess this standardised approach by taking into consideration the EUAA change and risk environment and the possibility for derogations, duly justified (..) For example, there should be a solid justification for delegations of Heads of Sector (or, for example, sub-delegation of an assistant)	FINU	Q3 2023	Planned		ICSA 2022	



Deficiency No.	Deficiency description	Deficiency Severity <sup>1</sup>	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2023)	Re-assessed severity of the deficiency <sup>2</sup>	Source <sup>3</sup>	Affected Principle
				such as the interest of the service and the need to ensure business as usual without interruption						
			38	Alternative solutions by analogy to the internal rules of budget implementation for Commission services, to be assessed by senior management on proposal of FINU (For example to assess the possibility of introducing deputizing arrangements for delegations and sub-delegations or further sub-delegations).	FINU	Q1 2024	Planned		ICSA 2022	
			39	ICCU to assess internal control processes to propose corrective actions ensure that staff member that are not in senior management functions or extended management functions are not hold responsible for their internal control responsibilities designed for higher level function in the organisation. (for example if Heads of Sector are delegated).	ICCU	Q4 2023	Planned		ICSA 2022	
<b>Risk Assessment</b>										
23	The Agency to continue its efforts to establish a more concise approach towards the establishment the Key Performance Indicators.	Minor	40	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. To identify those indicators that are not potentially achievable taking into account EUAA risk management environment.	BSSU	Q2 2024	In progress	Minor	ICSA 2020	6
24	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.	Moderate	41	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.	ICCU	Q1 2023	Implemented <sup>12</sup>	N/A	IAS IT report 2021, ICSA 2021	7

<sup>12</sup> This deficiency, while assessed as completed by EUAA senior management, remains in an ongoing status for IAS until they implement a follow-up assessment exercise.



Deficiency No.	Deficiency description	Deficiency Severity <sup>1</sup>	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2023)	Re-assessed severity of the deficiency <sup>2</sup>	Source <sup>3</sup>	Affected Principle
25	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.	Moderate	42	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.	BSSU	Q1 2023	Implemented <sup>13</sup>	N/A	IAS IT report 2021, ICSA 2021	
			43	Agency risk management manual to be amended to better clarify its scope regarding all Agency projects and programmes.	ICCU	Q1 2023	Implemented <sup>14</sup>		IAS IT report 2021, ICSA 2021	
26	The Agency to define a process to record in the existing the 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.	Moderate	44	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 ICCU.	ICCU	Q1 2023	Implemented <sup>15</sup>	N/A	IAS IT report 2021, ICSA 2021	
27	In 2017, it was found that the Agency' procedures for monitoring travel-related expenditure were weak. In particular, supporting documents were often not required. The EUAA is carrying out an internal inquiry into this matter.	Major	45	ED to take a well justified decision on the recommendation from the inquiry.	ICCU	Q1 2022	Implemented <sup>16</sup>	N/A	ICSA 2017, ECA audit report 2017 3.20.27, ICSA 2021	8
<b>Control Activities</b>										
28	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	Moderate	46	Completeness of the coverage and cost effectiveness of ex-post financial controls process implemented by EXO: <ul style="list-style-type: none"> <li>• Risk analysis per operations stratum;</li> <li>• Coverage and sampling per operations stratum.</li> <li>• Financial ex-post control methodology;</li> </ul>	ICCU	Q2 2022	Implemented	N/A	ICSA 2019, ICSA 2020, ICSA 2021	10

<sup>13</sup> This deficiency, while assessed as completed by EUAA senior management, remains in an ongoing status for IAS until they implement a follow-up assessment exercise.

<sup>14</sup> This deficiency, while assessed as completed by EUAA senior management, remains in an ongoing status for IAS until they implement a follow-up assessment exercise.

<sup>15</sup> This deficiency, while assessed as completed by EUAA senior management, remains in an ongoing status for IAS until they implement a follow-up assessment exercise.

<sup>16</sup> The status of the corrective action for this ECA observation is "completed" in ECA's Audit Report FY 2021 received in 2022.



Deficiency No.	Deficiency description	Deficiency Severity <sup>1</sup>	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2023)	Re-assessed severity of the deficiency <sup>2</sup>	Source <sup>3</sup>	Affected Principle
	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.			<ul style="list-style-type: none"> <li>Reporting including corrective actions and recommendations;</li> <li>Annual analysis and evaluation of the cost and benefits of the financial ex-post controls.</li> </ul>						
29	CAAR shall contain information on the acts of delegation and sub-delegation of budget implementation to the agency's staff.	Major	47	<p>The ED to report in the CAAR on the assurance received from other Authorising Officers by Delegation, regarding:</p> <ul style="list-style-type: none"> <li>The time-limit of delegations and sub-delegations</li> <li>The list of the budget lines covered by sub-delegations granted to another AOD;</li> <li>A summary of the conditions of these delegations and sub-delegations (i.e. the control and reporting requirements);</li> <li>Information on the controls carried out, any weaknesses identified and the actions taken to remedy these.</li> </ul>	FINU	Q2 2023	In progress	Moderate	ICSA 2019 / Monitoring Criteria 10.3.2./ ICSA 2020/ ICSA 2021	
30	There is room to improve some ICT governance and project management aspects of the Agency's organisational structure.	Moderate	48	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)	ICCU	Q2 2022	Implemented	N/A	ICSA 2018/ICSA 2019/ICSA 2020/ICSA 2021	
			49	Conclude the NFF/Policy on Information Management	ICTU	Q1 2023	Implemented		ICSA 2018/ICSA 2019/ICSA 2020/ICSA 2021	
31	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.	Moderate	50	<p>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:</p> <ul style="list-style-type: none"> <li>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</li> </ul>	ICTU	Q3 2022/ Q2 2023	In progress	Moderate	IAS IT report 2021 - 1.a), ICSA 2020, ICSA 2021	11



Deficiency No.	Deficiency description	Deficiency Severity <sup>1</sup>	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2023)	Re-assessed severity of the deficiency <sup>2</sup>	Source <sup>3</sup>	Affected Principle
				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.						
32	Ensure that all applications and IT products are covered by a Steering Group, if necessary, by grouping applications by type of service or functionality.	Moderate	51	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.	ICTU	Q3 2022/ Q2 2023	In progress	Moderate	IAS IT report 2021 - 1.b), ICSA 2020, ICSA 2021	
33	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.	Moderate	52	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.	ICTU	Q3 2022	Implemented <sup>17</sup>	N/A	IAS IT report 2021 - 1.c), ICSA 2020, ICSA 2021	
34	The Agency to update the LISO job description by including provisions to ensure the independence of the role.	Moderate	53	Revision of the LISO job description by including provisions to ensure the independence of the role.	ICTU	Q2 2023	In progress <sup>18</sup>	Moderate	IAS IT report 2021 - 1.d), ICSA 2021	
35	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.	Moderate	54	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.	BSSU	Q4 2022	Implemented <sup>19</sup>	Moderate	IAS IT report 2021 - 2. a), ICSA 2020, ICSA 2021	

<sup>17</sup> This deficiency, while assessed as completed by EUAA senior management, remains in an ongoing status for IAS until they implement a follow-up assessment exercise.

<sup>18</sup> Reopened due to additional clarification from IAS. The Job description has been updated based on IAS feedback and is under approval.

<sup>19</sup> This deficiency, while assessed as completed by EUAA senior management, remains in an ongoing status for IAS until they implement a follow-up assessment exercise.



Deficiency No.	Deficiency description	Deficiency Severity <sup>1</sup>	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2023)	Re-assessed severity of the deficiency <sup>2</sup>	Source <sup>3</sup>	Affected Principle
			55	Agency's management to implement an organisation wide portfolio and to decide who will lead it within the organisation.	BSSU/ Management	Q2 2024	In progress		IAS IT report 2021, ICOSA 2020, ICOSA 2021	
36	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.	Moderate	56	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.	BSSU	Q4 2022/ Q4 2023	In progress	Moderate	IAS IT report 2021 - 2.b), ICOSA 2021	
37	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.	Moderate	57	Identify key objectives and formalise ICT Strategy and IT related governance indicators of performance. (2c1)	ICTU	Q3 2022	Implemented <sup>20</sup>	N/A	IAS IT report 2021, ICOSA 2020, ICOSA 2021	
			58	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)	ICTU	Q2 2023	Implemented <sup>21</sup>		IAS IT report 2021 - 2.c), ICOSA 2020, ICOSA 2021	
38	The Agency to finalise the business impact assessment form for the Stakeholder Contact Management application.	Moderate	59	Impact assessment form for the Stakeholder Contact Management application.	ICTU	Q2 2022	Implemented <sup>22</sup>	N/A	IAS IT report 2021 - 3.d), ICOSA 2021	

<sup>20</sup> This deficiency, while assessed as completed by EUAA senior management, remains in an ongoing status for IAS until they implement a follow-up assessment exercise.

<sup>21</sup> This deficiency, while assessed as completed by EUAA senior management, remains in an ongoing status for IAS until they implement a follow-up assessment exercise.

<sup>22</sup> This deficiency, while assessed as completed by EUAA senior management, remains in an ongoing status for IAS until they implement a follow-up assessment exercise.



Deficiency No.	Deficiency description	Deficiency Severity <sup>1</sup>	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2023)	Re-assessed severity of the deficiency <sup>2</sup>	Source <sup>3</sup>	Affected Principle
39	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.	Moderate	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. 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.	BSSU	Q2 2024	Planned	Moderate	IAS IT report 2021 - 4. a), ICOSA 2020, ICOSA 2021	
40	Assign a project management support office. Alternatively, it may also be assigned as an additional responsibility to a staff member involved in project management.	Moderate	61	As part of the Portfolio/Programme/Project Management Framework the project management support function to be considered by the Agency	BSSU	Q1 2024	Implemented <sup>23</sup>	N/A	IAS IT report 2021 - 4.b), ICOSA 2021	
41	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	Moderate	62	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).	ICTU	Q4 2022/ Q1 2024	In progress	Moderate	IAS IT report 2021 - 4.c), ICOSA 2021	
42	Define a standard operating procedure or working instructions that cover the expected software development practices.	Moderate	63	ED to define based on ICT proposal a standard operating procedure or working instructions that cover the expected development practices.	ICTU	Q4 2022/ Q1 2024	In progress	Moderate	IAS IT report 2021 - 5. a), ICOSA 2021	

<sup>23</sup> This deficiency, while assessed as completed by EUAA senior management, remains in an ongoing status for IAS until they implement a follow-up assessment exercise.



Deficiency No.	Deficiency description	Deficiency Severity <sup>1</sup>	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2023)	Re-assessed severity of the deficiency <sup>2</sup>	Source <sup>3</sup>	Affected Principle
43	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.	Moderate	64	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.	BSSU/ Management	Q2 2024	In progress	Moderate	IAS IT report 2021 - 5.b), ICOSA 2020, ICOSA 2021	
44	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).	Moderate	65	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.	BSSU	Q3 2022/ Q2 2024	In progress	Moderate	IAS IT report 2021 - 5.c), ICOSA 2021	
45	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. The Agency should ensure that contracts are drafted in a way which prevents any confusion between the procurement of IT services and of interim workers.	Major	66	The EUAA to provide evidence that there are no more times and means contract in force.	ICTU	Q2 2021	Implemented <sup>24</sup>	N/A	ECA audit report 2018 3.20.16/ ICOSA 2020, ICOSA 2021	
46	There were significant weaknesses in the areas of needs assessment and amendments to contracts.	Major	67	The EUAA to implement actions required by ECA in order to close an on-going observation (2018) in the area of procurement.	PFMU	Q2 2021	Implemented <sup>25</sup>	N/A	ECA audit report 2018/ ICOSA 2020/ ICOSA 2021	12

<sup>24</sup> The status of the corrective action for this ECA observation is "completed" in ECA's Audit Report FY 2021 received in 2022.

<sup>25</sup> The status of the corrective action for this ECA observation is "completed" in ECA's Audit Report FY 2021 received in 2022.





Deficiency No.	Deficiency description	Deficiency Severity <sup>1</sup>	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2023)	Re-assessed severity of the deficiency <sup>2</sup>	Source <sup>3</sup>	Affected Principle
<b>Information and Communication</b>										
47	The Agency to develop a central and common physical paper archive.	<b>Major</b>	68	A central and common physical paper archive with adequate security measures to be made available.	BSSU	Q3 2022	<b>Implemented</b>	<b>N/A</b>	Internal Control Self-assessment 2017 (observation 36)/ICSA 2019/ICSA2020	13
48	Link between the Paperless system and document management system requires further improvement.	<b>Moderate</b>	69	To ensure that the EUAA official records concluded in Paperless system are automatically sent to the document management system.	ICTU	Q3 2023	<b>In progress</b>	<b>N/A</b>	ICSA 2020	
49	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 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.	<b>Moderate</b>	70	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.	BSSU	Q4 2022/ Q2 2023	<b>Planned</b>	<b>Moderate</b>	ICSA 2021	



Deficiency No.	Deficiency description	Deficiency Severity <sup>1</sup>	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2023)	Re-assessed severity of the deficiency <sup>2</sup>	Source <sup>3</sup>	Affected Principle
<b>Monitoring Activities</b>										
50	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.	Moderate	71	ICCU to run meetings with key stakeholders within the organisation to identify improvements on the exception and non-compliance procedure. Based on the results of the financial ex post controls on exceptions/non-compliance events, ICCU should propose improvements to the process by revisioning and streamlining the Manual for managing exceptions/non-compliance events.	ICCU	Q2 2023	In progress	Moderate	ICSA 2020, ICSA 2021	16
			72	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.	ICCU	Q2 2022	Implemented		ICSA 2020, ICSA 2021	
			73	The ICCU to prepare specific recommendations on systematic exceptions and non-compliances that will be included at least once per year in the financial ex post controls reports to be endorsed by senior management and shared with the extended management.	ICCU	Q1 2023	Implemented		ICSA 2020, ICSA 2021	
51	The Agency should establish effective financial ex-post controls.	Major	74	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.	ICCU	Q2 2022	Implemented <sup>26</sup>	N/A	IAS consulting report on financial decentralisation ), /ECA 2018 (3.20.20)	

<sup>26</sup> The deficiency is considered as closed and the corrective action implemented by EUAA senior management. Nevertheless, it still has status “ongoing” in ECA’s Audit Report FY 2021 received in 2022.



Deficiency No.	Deficiency description	Deficiency Severity <sup>1</sup>	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2023)	Re-assessed severity of the deficiency <sup>2</sup>	Source <sup>3</sup>	Affected Principle
			75	The Financial ex-post controls result to be submitted to ECA for reassessment of the pending observation after the approval of the ED.	ICCU	Q4 2024	Implemented <sup>27</sup>		IAS consulting report on financial decentralisation ), /ECA 2018 (3.20.20)	
52	The Agency should amend the EDD on ex-post controls strategy to better organise input. EUAA management to assess whether to incorporate such a strategy within the new EUAA internal control strategy.	Major	76	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 ICCU 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 ICCU to agree with Finance and Procurement Units during which dates during the year these services are not able to validate observation forms. - The ICCU 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.	ICCU	Q3 2023	In progress	Moderate	ICSA 2017 (observation 32)ICSA 2019/ICSA2020/ICSA 2021	
53	Ensure that authorising officers by sub-delegation receive regularly updated and appropriate information and training concerning the internal control.	Moderate	77	With the next revision of the monitoring criteria, the requirement for the regular training on the internal control could be set to a 5-year timeframe for the extended management team (Head of Sector, Head of Unit, Head of Centre, etc).	ICCU	Q4 2022	Implemented	N/A	ICSA 2021	

<sup>27</sup> The deficiency is considered as closed and the corrective action implemented by EUAA senior management. Nevertheless, it still has status “ongoing” in ECA’s Audit Report FY 2021 received in 2022.



Deficiency No.	Deficiency description	Deficiency Severity <sup>1</sup>	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2023)	Re-assessed severity of the deficiency <sup>2</sup>	Source <sup>3</sup>	Affected Principle
			78	Compulsory training sessions to be organised as a refresher to the managers who were trained on internal control more than 5 years ago.	ICCU	Q4 2022	Implemented		ICSA 2021	
			79	HRU to ensure that Heads of Unit and Heads of Sector who have not followed training on internal control during the last five years are timely enrolled in the trainings.	HRU	Q4 2022	Implemented		ICSA 2021	
			80	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.	HRU	Q1 2023	Implemented		ICSA 2021	
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.	Major	81	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.	ICCU	Q4 2022	Implemented	N/A	ICSA 2021	
82	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.	ICCU	Q4 2022	Implemented	ICSA 2021					



Deficiency No.	Deficiency description	Deficiency Severity <sup>1</sup>	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2023)	Re-assessed severity of the deficiency <sup>2</sup>	Source <sup>3</sup>	Affected Principle
55	Accounting validation systems report and action plan to be endorsed by EUAA management, and recommendations and corrective actions timely implemented.	Moderate	83	ICCU to request all relevant stakeholders for acknowledgement for the recommendation and corrective action and to propose a deadline for implementation of the action plan to management.	ICCU	Q2 2023	In progress	Moderate	Accounting Validation Report 2022, ICSA 2022	
			84	EUAA management to endorse the action plan and ensure its timely implementation.	ICCU/ Management	Q2 2023	Planned		Accounting Validation Report 2022, ICSA 2022	
56	During the financial ex post controls exercise in Q1 2023 it was found that 60 % of corrective actions due were not implemented and therefore delayed. (45 implemented out of 114 due). Therefore, there is room to further enhance control in place to ensure that responsible business owners implement timely corrective actions.	Major	85	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 ( <i>in progress</i> ) - presenting on regular basis to the Management Team the actions which are significantly delayed. ( <i>implemented</i> )	HRU	Q4 2022 / Q3 2023	In progress	Moderate	ICSA 2022	17
			86	ICCU to chair a working group with other EU Agencies to benchmark IT tool best practices for the central register of deficiencies monitoring and to provide a guidance document with a business case draft for other EU-bodies. In parallel and in order to ensure timely implementation of corrective actions, ICTU and the ICCU to build a business case for an Internal Control and Risk Management tool to be introduced to EUAA management. Among other the objectives of such a BC will be: • 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);	ICCU	Q1 2024	In progress		ICSA 2022	



Deficiency No.	Deficiency description	Deficiency Severity <sup>1</sup>	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2023)	Re-assessed severity of the deficiency <sup>2</sup>	Source <sup>3</sup>	Affected Principle
				<ul style="list-style-type: none"> <li>Objective 3: Ensure easy and clear monitoring and reporting to the MB, Management, and staff at any time;</li> <li>Objective 4: Reduce the amount of time devoted to monitoring in light of the changed environment with workload increase</li> </ul>						
			87	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 point during extended management meetings, in particular regarding RAOs accountability, reporting or risks and irregularities, validation of internal control deficiencies and timely implementation of corrective actions. Such a dedicated point to be addressed also during the training on internal control dedicated to EUAA management.	ICCU	Q1 2023	Implemented		ICSA 2022	
			88	The ED to instruct all relevant Heads of Unit (as the key business owners) to report quarterly (after validation by Head of respective Centre) on delays of the implementation of the corrective actions approved by the management as part of ex - post controls or issued by the control bodies. Such a reporting instruction will be documented as an EDD working instruction prepared by ICCU and approved by EUAA senior management.	ICCU	Q3 2023	Planned		ICSA 2022	
			89	KPIs on the implementation of corrective actions approved by the management as part of ex -post controls or issued by the control bodies per Unit including delays to be reported quarterly to the senior management as part of the governance monitoring indicators.	ICCU	Q3 2023	Planned		ICSA 2022	



Deficiency No.	Deficiency description	Deficiency Severity <sup>1</sup>	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2023)	Re-assessed severity of the deficiency <sup>2</sup>	Source <sup>3</sup>	Affected Principle
57	Contract monitoring for compliance with national rules on interim workers was poor	Major	90	The Agency to continue improve its monitoring and compliance with the national rules on temporary agency workers, including: - 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). The irregular procurement procedure to be terminated and a new framework contract to be set in place for interim worker services in Italy.	LSU	Q4 2021	Implemented <sup>28</sup>	N/A	ECA 2017	
58	The procurement of interim workers in Italy was irregular. As a result, all subsequent payments under this contract are irregular.	Major	91	The irregular procurement procedure to be terminated and a new framework contract to be set in place for interim worker services in Italy.	LSU	Q4 2021	Implemented <sup>29</sup>	N/A	ECA 2018	
59	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.	Major	92	The Agency 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.	LSU	Q4 2021	Implemented <sup>30</sup>	N/A	ECA 2019	

<sup>28</sup> The status of the corrective action for this ECA observation is "completed" in ECA's Audit Report FY 2021 received in 2022.

<sup>29</sup> The status of the corrective action for this ECA observation is "completed" in ECA's Audit Report FY 2021 received in 2022.

<sup>30</sup> The status of the corrective action for this ECA observation is "completed" in ECA's Audit Report FY 2021 received in 2022.



Deficiency No.	Deficiency description	Deficiency Severity <sup>1</sup>	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2023)	Re-assessed severity of the deficiency <sup>2</sup>	Source <sup>3</sup>	Affected Principle
60	The carry-overs to 2021 on Title III and the cancellation rate of budget appropriation from 2019 to 2020 were high. The EUAA should improve its budget planning and its implementation cycles.	Major	93	The Agency to improve its budget planning and its implementation cycles.	BSSU	Q4 2021	Implemented <sup>31</sup>	N/A	ECA 2020	
61	The Agency had not finalised and adopted a business continuity plan. The size and complexity of the Agency'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 the Agency's procedures. The Agency approved its business continuity plan on 31 May 2021.	Major	94	The EUAA to develop its business continuity plan.	BSSU	Q4 2021	Implemented <sup>32</sup>	N/A	ECA 2020	
62	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.	Major	95	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.	LSU	Q4 2021	Implemented <sup>33</sup>	N/A	ECA 2020	
63	In its audit reports for the 2017 financial year, the ECA concluded that the procurement procedures for the Agency's rented premises in Lesbos were irregular. As a result, all subsequent payments on these contracts are irregular.	Major	96	The EUAA to sign an Administrative Agreement with the Ministry of Migration and Asylum, which makes available free of charge an office space in Lesbos.	PFMU	Q1 2023	In progress	Moderate <sup>34</sup>	ECA 2017	

<sup>31</sup> The status of the corrective action for this ECA observation is "completed" in ECA's Audit Report FY 2021 received in 2022.

<sup>32</sup> The status of the corrective action for this ECA observation is "completed" in ECA's Audit Report FY 2021 received in 2022.

<sup>33</sup> The status of the corrective action for this ECA observation is "completed" in ECA's Audit Report FY 2021 received in 2022.

<sup>34</sup> The original severity as assessed by ECA is Major (very important). During the internal control self-assessment, EUAA senior management has reassessed this severity as moderate (important) based on the state of play of the corrective actions in progress.





Deficiency No.	Deficiency description	Deficiency Severity <sup>1</sup>	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2023)	Re-assessed severity of the deficiency <sup>2</sup>	Source <sup>3</sup>	Affected Principle
64	The procurement procedure used for the rented premises in Rome was irregular. As a result, all subsequent payments under these contracts are irregular.	Major	97	The lease agreement to be terminated and procedure EUAA/2022/059 to be relaunched. The EUAA to move to a new premises.	PFMU	Q1 2023	Implemented <sup>35</sup>	N/A	ECA 2020	
65	There is room to significantly improve the management of ABAC security criteria, delegations, and nomination processes in the EUAA.	Major	98	Pending corrective actions from financial ex post controls related to delegations, nominations, and ABAC access right to be implemented as soon as possible.	FINU	Q3 2023	In progress	Moderate	Financial ex post control report 2022, ICSA 2019	

<sup>35</sup> The deficiency is considered as closed and the corrective action implemented by EUAA senior management. Nevertheless, it still has status “ongoing” in ECA’s Audit Report FY 2021 received in 2022.