

Annex IX: Register of Deficiencies and Corrective Action Plan (Updated Q1 2024)

This Annex provides a summary of the list of internal control areas for improvement as an outcome of the internal control self-assessment for FY 2023 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 as well as results of the Financial ex post controls 2024 (for the FY 2022-2023). It also reports on the corrective actions that were assessed as implemented by EUAA senior management during 2023 or Q1 2024. The corrective actions implemented during Q1 2023 and already reported in the CAAR 2022 are not presented here, unless are related to IAS and ECA.

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 ¹	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2024)	Re-assessed severity of the deficiency ²	Source ³	Affected Principle
Control Environment										
1	The Agency has not updated its policy for the management and prevention of conflict of interest.	Major	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	Implemented ⁴	N/A	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	Moderate	2	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	Q4 2022	Implemented	N/A	ICSA 2018/ Monitoring Criteria 1.3.1/ ICSA 2019/ ICSA 2020, ICSA 2021, ICSA 2022	
3	Disciplinary proceedings to be concluded within a more reasonable timeframe.	Moderate	3	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 ⁵	N/A	IAS Audit report HR management & ethics (recommendation 6) (2019) / ICSA 2020, ICSA 2021, ICSA 2022	
4	There is room to further improve attendance of staff to training in order to enhance	Minor	4	In order to reinforce staff attendance to the trainings, to:	HRU	Q2 2025	In progress	Minor	ICSA 2023/ Monitoring Criteria 1.2.1	

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

² Based on the corrective actions endorsed by 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.

³ ECA, IAS, the Internal Control Self-Assessment (ICSA) (including monitoring criteria), the financial ex post controls, Account invalidation system report.

⁴ Despite the deficiency being considered closed and the corrective action implemented by EUAA senior management as reported in CAAR 2022, it is presented in the current action plan as it was formally closed only by the issuance of ECA report FY2022 in October 2023.

⁵ Despite the deficiency being considered closed and the corrective action implemented by EUAA senior management as reported in CAAR 2022, it is presented in the current action plan as it was formally closed only by the issuance of IAS follow-up report 2 August 2023.



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	awareness on the Agency's ethics and integrity framework.			<ul style="list-style-type: none"> Targeting staff who have not yet completed the mandatory trainings (implemented) Establish yearly training program for ethics and integrity and respect and dignity depending on the Agency's needs (implemented) Timely cancelation and justification from staff on not attention the training (implemented) To assess the possibility to reducing duration of the trainings and/or to assess the possibility for the most effective and appropriate training methods. To assess the possibility connecting mandatory training with appraisal exercise 						
			5	Quarterly report on the percentage of staff who has followed the compulsory trainings on ethics and integrity, respect and dignity and fraud prevention.	HRU	Q1 2024	Implemented		ICSA 2023/ Monitoring Criteria 1.2.1	
5	There is room to further strengthen Agency's internal procedures and controls concerning potential 'revolving door' situations.	Minor	6	In order to strengthen internal control processes and procedure regarding "revolving doors", EUAA SM should assess the possibility of putting in place control to ensure that EUAA issue formal decisions regarding "revolving doors" within the applicable time limit. Based on the above, active monitoring of the professional activity of their senior staff members to be implemented.	HRU	Q2 2025	In progress	Minor	ECA 2021 Not individual observation	1
			7	The Agency to assess if there is a risk for EUAA MB members to be involved in a specific "revolving door" conflict of interest situation.	MB sec (with the support of ICCU)	Q2 2025	In progress		ECA 2021 Not individual observation	1



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6	There is room for increasing staff awareness on the decision-making process.	Moderate	8	Increase awareness during internal control training on corporate governance decision making processes	ICCU	Q1 2024	Implemented	N/A	ICSA 2020, ICSA 2021, ICSA 2023	3
			9	ICCU to regularly inform staff on the relevant new/up-dated controls put in place.	ICCU	Q4 2024	Implemented		ICSA 2020, ICSA 2021, ICSA 2023	
			10	After each MB meeting, the Chair together with SM and ED, to inform all staff on the highlights of discussion during an all-staff meeting	SM	Q4 2024	Implemented		ICSA 2020, ICSA 2021, ICSA 2023	3
			11	Staff seminars to be organised to exchange the views including workshop sessions on objective and transparent decision- making	HRU	Q4 2023	Implemented		ICSA 2020, ICSA 2021, ICSA 2023	
7	Untimely renewal of sub-delegations of financial authority following a nomination of a new authorising officer by delegation	Moderate	12	Timely renewal/confirmation of sub-delegations to be ensured.	FINU	Q1 2024	Implemented ⁶	N/A	ECA report 2022 3.28.11	3
8	The Agency should consider putting in place a specific guidance on the long-stay missions especially for the areas not covered by the Guide to missions, such as the calculation of the length of a mission in case of extensions and assess establishing standing derogations or specifying conditions for when derogations can be applied.	Major	13	FINU to head a task force together with the units most often sending staff on long-stay missions to create specific guidelines/internal rules related to long-stay missions in accordance with internal rules for governance documents. Any specific provisions/guidance on derogations to be consulted with PMO before the final adoption. Once specific guidance is in place, appropriate training should follow. An overview of 2022-2023 long-stay missions to be provided for the ED to take decision on further actions.	FINU	Q4 2024	Planned	Moderate	Financial ex post controls report 2024 – CA10	3

⁶ The deficiency is considered closed and the corrective action implemented by EUAA senior management.



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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.	Moderate	14	EUAA management to decide how the exit 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	Implemented	Minor	ICSA 2022	4
			15	As part of HR strategy implementation, further focus to be given on employee branding, increased sense of belonging, internal communication as well as staff wellbeing measures.	HRU	Q2 2025	In progress		ICSA 2023	
10	Resource need and sourcing strategy	Major	16	A competence model is to be developed for all functions. (Rec. 1.1.)	HRU	Q4 2023	In progress	Moderate ⁷	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), ICSA 2020; ICSA 2021, ICSA 2022	4
			17	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. 1.2.1)	HRU	Q4 2023	In progress			
			18	Completion of the ongoing process to update the EUAA's book of job descriptions. 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. (Rec. 1.3.1.)	HRU	Q4 2023	Implemented ⁸			
			19	Development of register of technical profiles, including competency requirements for each profile. (Rec.1.4)	HRU	Q4 2023	Implemented ⁹			

⁷ IAS have downgraded, after considering the improvement achieved the recommendation, from “very important” to “important” as per follow-up note of 1 March 2024.

⁸ Despite the deficiency being considered closed and the corrective action implemented by EUAA senior management as reported in CAAR 2022, it is presented in this report. The action taken by the Agency was taken on board by IAS and acknowledged in the follow-up report of 1 March 2024. Nevertheless, as this corrective action forms part of Recommendation 1 (along with other corrective actions), it remains open until further IAS re-assessment.

⁹ Despite the deficiency being considered closed and the corrective action implemented by EUAA senior management as reported in CAAR 2022, it is presented in this report. The action taken by the Agency was taken on board by IAS and acknowledged in the follow-up report of 1 March 2024. Nevertheless, as this corrective action forms a part of Recommendation 1 (along with other corrective actions), it remains open until further IAS re-assessment.



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			20	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. (Rec. 1.2.2)	LSU	Q4 2023	Implemented ¹⁰			
			21	The resulting document, authorised by the Executive Director, to be presented to EASO Management Board. (Rec. 1.5)	HRU	Q4 2023	In progress			
11	Human resources strategy to be developed.	Major	22	Head of Human Resources Unit to be recruited. (Rec. 2.1)	HRU	Q2 2022	Implemented ¹¹	N/A	IAS audit report on Human Resources management & Ethics (recommendation 2 / ICOSA 2020 ICOSA 202, ICOSA 2022	4
		Major	23	HR Strategy to be adopted. (Rec. 2.2)	HRU	Q4 2023	Implemented ¹²			
12	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	24	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 ¹³	N/A	ECA report 2020 (3.20.14), ICOSA 2021	4

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¹² The action taken by the Agency was taken on board by IAS and the recommendation closed as per the follow-up report of 1 March 2024.

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13	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	25	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	Q4 2024	In progress	Minor	ICSA 2022/ Staff Committee consultation	4
14	To assess the possibility to further formalise staff contract duration and renewal process.	Moderate	26	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	Implemented	N/A	ICSA 2022/ Staff Committee consultation	4
15	There is room to further increase staff awareness about existing training possibilities.	Moderate	27	To assess possibility to increase awareness on training possibilities at EUAA by: <ul style="list-style-type: none"> To revise the existing intranet page dedicated to various HR matters, including learning activities Info-session to all staff on the new HR intranet/portal following its revision and learning and training activities in the EUAA (and how these support staff technical knowledge and skills updated) To consider other communication channels to actively promote learning activities To implement training satisfaction survey and assess the results assessed when applicable by taking on board feedback or corrective action 	HRU	Q1 2025	In progress	Minor	ICSA 2023, Monitoring indicators 4.1.1, 4.2.2	4
16	Lack of accountability and allocation of resources to ensure effective and efficient implementation of ABAC LCK resulting on internal control deficiencies. All Legal Commitments should be timely registered in the Legal Commitment Kernel of ABAC Workflow or a new central system IT system adopted for managing of the Legal Commitments. Equally LCK should be used in its full capacity to avoid the development of the parallel contract monitoring tools.	Major	28	Head of Administration Centre to: <ul style="list-style-type: none"> identify the business owner of LCK; request consultancy support from ABAC contractor to assist on further development of internal knowledge of LCK capabilities. to identify responsible line manager to support colleagues in effective and efficient usage of LCK and adequately trained for this role; assess the possibility to abolish any parallel monitoring tools. 	Head of Administration	Q2 2025	Planned	Moderate	Financial ex post controls report 2024 CA6.5	5



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Risk Assessment										
17	The Agency to continue its efforts to establish a more concise approach towards the establishment the Key Performance Indicators.	Minor	29	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	Implemented	N/A	ICSA 2020	6
18	Considering the prioritisation exercise, the Agency to continue its efforts to further streamline quarterly governance monitoring indicators by ensuring that the targets are realistic and achievable and overall reporting is meaningful.	Minor	30	Assess the possibility to revisit the MB decision on governance monitoring indicators by reassessing the indicators and their targets	BSSU	Q1 2025	In progress	Minor	ICSA 2023	6
19	There is room to improve Agency's multiannual planning	Important	31	In the drafting of its Single Programming Document, the EUAA shall continue to apply the EC reporting template and guidelines. This practice to be ensured for the latest draft SPD 2024-2026 and draft SPD 2025-2027.	BSSU	Q3 2023	Implemented ¹⁴	N/A	IAS Multi-Entity Audit	6
			32	In terms of the due dates, pursuant to Article 32(1) FFR, the EUAA shall ensure that the DRAFT programming document, after having been endorsed by the EUAA Management Board (MB), is submitted to the COM by the deadline of 31 January of year N. The final document shall be adopted by the EUAA MB by the deadline of 30 November of year N at the latest. Both the COM feedback, and stakeholders' feedback, will be considered in the revision of the final draft document prior to its submission to the MB for its approval.	BSSU	Q1 2024	Implemented ¹⁵			

¹⁴ The recommendation is closed as per IAS note of 13 March 2024 Follow-up of outstanding recommendations addressed to EUAA from the audit on coordination between DG HOME and the EU decentralised agencies EUAA, EMCDDA, EUROPOL, CEPOL and eu-LISA (2023)

¹⁵ The recommendation is closed as per IAS note of 13 March 2024 Follow-up of outstanding recommendations addressed to EUAA from the audit on coordination between DG HOME and the EU decentralised agencies EUAA, EMCDDA, EUROPOL, CEPOL and eu-LISA (2023)



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			33	The Agency shall ensure that any justified deviation from the established due dates for (draft) SPD 2024-2026 and successive future programming documents is documented and reported to the MB.	BSSU	Q4 2023	Implemented ¹⁶			
			34	Prepare, for the Management Board, an overview explaining the key changes made from the draft to the final SPD. In particular, the Management Board should be made aware of recurring comments from the EC opinions, how they will be addressed or the Agency's justifications for not addressing them.	MB Secretariat	Q4 2023	Implemented ¹⁷			
20	There is room to improve coordination with DG Home	Important	35	In line with the recommendations stemming from the Management Board's evaluation of late 2022, ensure that the preparatory documents for the Management Board meetings are 'consistently sent to the Management Board members sufficiently in advance of the meetings'.	MB Secretariat	Q3 2023	Implemented ¹⁸	N/A	IAS Multi-Entity Audit	6
			36	Assess the added value of holding the annual meeting between EUAA and DG HOME at directors' level, as defined in the working arrangements on the cooperation on external action. Based on the assessment, discuss with DG HOME the organisation of such meetings or the revision of the working arrangements.	C4	Q3 2023	Implemented ¹⁹			
			37	Discuss with DG HOME the update of the financial Memorandum of Understanding with the European Commission, including the inclusion of provisions on the preparation and documentation of any analysis that the Agency could be requested to prepare in relation to the impact that new tasks proposed in the context of the legislative	BSSU	Q3 2023	Implemented ²⁰			

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				processes and preparation, or update of related Legislative Financial Statements could have on its resources.						
21	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	38	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 ²¹	N/A	IAS IT report 2021 (rec. 3), ICSA 2021	7
22	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	39	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 ²²	N/A	IAS IT report 2021 (rec. 3), ICSA 2021	
			40	Agency risk management manual to be amended to better clarify its scope regarding all Agency projects and programmes.	ICCU	Q1 2023	Implemented ²³		IAS IT report 2021, (rec. 3), ICSA 2021	
23	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	41	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 ²⁴	N/A	IAS IT report 2021 (rec. 3), ICSA 2021	

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24	The SOP on procurement and contract management is due for a review and update.	Moderate	42	To align procurement risk management methodology with the Agency COSO risk management methodology when updating and reviewing the SOP on procurement and contract management.	PFMU (with the support of ICCU)	Q4 2024	Planned	Moderate	Financial ex post control report 2024 CA3	7
25	The agency to update its fraud risk assessment methodology. Subsequently fraud risk assessment to be implemented and Anti-fraud strategy for 2024-2026 adopted by the MB.	Major	43	Agency to update its fraud risk assessment methodology and adopt it at adequate level.	ICCU	Q1 2024	Implemented	Moderate	ICSA 2023	8
			44	Fraud risk assessment to be implemented.	ICCU	Q1 2024	Implemented			
			45	Inform the MB on the delay and the state of play of the EUAA Anti-Fraud strategy.	ICCU	Q1 2024	Implemented			
			46	The Agency's Anti-Fraud strategy for 2024-2026 to be adopted.	ICCU	Q3 2024	In progress			
26	There is room to improve the methodology for sensitive function risk assessment.	Moderate	47	The methodology for sensitive function risk assessment to revised and adopted by the ED.	ICCU	Q4 2023	Implemented	Minor	ICSA 2023	8



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			48	New sensitive function risk assessment to be implemented by taking into account new posts on the EUAA organisational structure recruited and adoption of the new Agency's Internal Control Framework.	ICCU	Q2 2024	In progress			
27	There is room to further improve internal communication channels and understanding of Agency's objectives and response to changes among different groups of staff.	Moderate	49	Assess possibility to establish informal community of managers enabling better exchange of information on the key aspect of the Agency's work.	SM	Q1 2025	Planned	Minor	ICSA 2023	9
			50	Further communication measures to be assessed in order for staff to support staff in understanding better how the Agency respond effectively to changes organisational, regulatory.	CPRU	Q1 2025	Planned			
			51	Head of Centres to make sure that organisational and regulatory changes are well explained by Head of Units to the staff under the line management are well aware of WINs/workshops/governance documents in place explaining the changes. Evidence of such meetings should be kept for audit trial.	Head of Centres	Q1 2025	Planned			
			52	ED to prepare summary of year achievement and expectation for next period and share it with staff.	BSSU (CPRS)	Q4 2023	Implemented			
			53	SM to develop an EUAA strategy and explain it to all staff.	SM	Q4 2023	Implemented			
			54	Prioritisation exercise to be explained to all staff.	BSSU (CPRS)	Q4 2023	Implemented			
			55	CPRS to offer to attend centers, units and sectors meetings to explain the SPD further.	BSSU (CPRS)	Q4 2023	Implemented			
			56	CPRS to organise workshops in January and February to support the managers, centres, units and sector staff in defining the SPD priorities	BSSU (CPRS)	Q1 2023	Implemented			
			57	CPRS to present a summary of the SPD at the senior management meeting and the extended management meeting	BSSU (CPRS)	Q4 2023	Implemented			



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28	To assess the possibility of using either ABAC (SUMMA) and/or ARES for all financial circuit validation steps or other systems rather than paperless.	Major	58	When implementing the concept note/business case for a potential transition from Paperless to Ares, to seek advice from DG BUDG to check the feasibility and costs effectiveness of using ABAC (SUMMA) for all financial circuit validation steps (including OIA and OVA steps). When preparing the concept note/business case for Paperless to assess possibility of using all potential corporate tools from the European Commission.	FINU	Q3 2024	Planned	Moderate	Financial ex post controls report 2024 – CA6.9	9
Control Activities										
29	The Agency to adopt an ex ante control strategy for financial operations and update its financial circuits, based on risk and cost-effectiveness analyses endorsed by the ED.	Major	59	FINU to propose to ED an ex ante control strategy for financial operations and financial circuits, based on DG BUDG Guidance on the establishment of a Control strategy for financial operations The strategy and the update of financial circuits should be based on cost-effectiveness and risk assessments endorsed by the ED.	FINU	Q4 2024	Planned	Moderate	Financial ex post controls report 2024 – CA 7.1	10
			60	The ex ante control strategy for financial operations shall be regularly assessed and, if needed, updated. The strategy should define the methodology used to quantify the staff cost in terms of FTEs allocated to these controls in order to conclude on the cost-effectiveness, benefits and added value of the controls based on DG BUDG Guidance on the estimation, assessment and reporting on the cost-effectiveness of controls. This assessment is to be reported annually in the CAAR.	FINU	Q4 2024	Planned		Financial ex post controls report 2024 – CA 7.2	
30	There is room to improve audit trail of the performance and results of some accounting checks.	Minor	61	Accountant to report to ICCU on the state of play of the agreed corrective actions.	ACCO	Q2 2025	Planned	Minor	Financial ex post controls report 2024 – CA8	



Deficiency No.	Deficiency description	Deficiency Severity ¹	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2024)	Re-assessed severity of the deficiency ²	Source ³	Affected Principle
31	There is room to improve ABM processes and procedures.	Moderate	62	FINU and BSSU to propose to SM a calendar with the main steps that, once endorsed will be coordinated by FINU and BSSU and follow up by ICCU as part of general ex post controls.	BSSU FINU	Q2 2025	Planned	Moderate	Financial ex post controls report 2024 – CA9	
32	CAAR shall contain information on the acts of delegation and sub-delegation of budget implementation to the agency's staff.	Major	63	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. 	FINU	Q2 2023	Implemented	N/A	ICSA 2019 / Monitoring Criteria 10.3.2./ ICSA 2020/ ICSA 2021/ICSA 2022	10
33	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	64	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: <ul style="list-style-type: none"> • 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. 	ICTU	Q3 2022/ Q2 2024	In progress	Moderate	IAS IT report 2021 - 1.a), ICSA 2020, ICSA 2021	11



Deficiency No.	Deficiency description	Deficiency Severity ¹	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2024)	Re-assessed severity of the deficiency ²	Source ³	Affected Principle
34	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	65	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 2024	In progress	Moderate	IAS IT report 2021 - 1.b), ICSA 2020, ICSA 2021	
35	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	66	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 ²⁵	N/A	IAS IT report 2021 - 1.c), ICSA 2020, ICSA 2021	
36	The Agency to update the LISO job description by including provisions to ensure the independence of the role.	Moderate	67	Revision of the LISO job description by including provisions to ensure the independence of the role.	ICTU	Q2 2023	Implemented ²⁶	N/A	IAS IT report 2021 - 1.d), ICSA 2021	
37	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	68	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/ Q2 2024	Implemented ²⁷	Moderate	IAS IT report 2021 - 2. a), ICSA 2020, ICSA 2021	
			69	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, ICSA 2020, ICSA 2021	

²⁵ This deficiency, while assessed as completed by EUAA senior management, remains in an ongoing status for IAS until the follow-up assessment exercise for the full coverage of the recommendation 1 is implemented.

²⁶ This deficiency, while assessed as completed by EUAA senior management, remains in an ongoing status for IAS until the follow-up assessment exercise for the full coverage of the recommendation 1 is implemented.

²⁷ This deficiency, while assessed as completed by EUAA senior management, remains in an ongoing status for IAS until the follow-up assessment exercise for the full coverage of the recommendation 2 is implemented.



Deficiency No.	Deficiency description	Deficiency Severity ¹	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2024)	Re-assessed severity of the deficiency ²	Source ³	Affected Principle
38	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	70	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/ Q2 2024	In progress	Moderate	IAS IT report 2021 - 2.b), ICSA 2021	
39	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	71	Identify key objectives and formalise ICT Strategy and IT related governance indicators of performance. (2c1)	ICTU	Q3 2022	Implemented ²⁸	N/A	IAS IT report 2021, ICSA 2020, ICSA 2021	
			72	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 ²⁹		IAS IT report 2021 - 2.c), ICSA 2020, ICSA 2021	
40	The Agency to finalise the business impact assessment form for the Stakeholder Contact Management application.	Moderate	73	Impact assessment form for the Stakeholder Contact Management application.	ICTU	Q2 2022	Implemented ³⁰	N/A	IAS IT report 2021 - 3.d), ICSA 2021	

²⁸ This deficiency, while assessed as completed by EUAA senior management, remains in an ongoing status for IAS until a follow-up assessment exercise for the full coverage of the recommendation 2.

²⁹ This deficiency, while assessed as completed by EUAA senior management, remains in an ongoing status for IAS until a follow-up assessment exercise for the full coverage of the recommendation 2.

³⁰ Despite the deficiency being considered closed and the corrective action implemented by EUAA senior management as reported in CAAR 2022, it is presented in the current action plan as it was formally closed by IAS by the note of 24 May 2023.



Deficiency No.	Deficiency description	Deficiency Severity ¹	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2024)	Re-assessed severity of the deficiency ²	Source ³	Affected Principle
41	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	74	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	Q1 2024	Planned	Moderate	IAS IT report 2021 - 4. a), ICSA 2020, ICSA 2021	
42	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	75	As part of the Portfolio/Programme/Project Management Framework the project management support function to be considered by the Agency.	BSSU	Q1 2024	Implemented ³¹	N/A	IAS IT report 2021 - 4.b), ICSA 2021	
43	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	76	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), ICSA 2021	
44	Define a standard operating procedure or working instructions that cover the expected software development practices.	Moderate	77	ED to define based on ICT proposal a standard operating procedure or working instructions that cover the expected development practices.	ICTU	Q4 2022/ Q2 2024	In progress	Moderate	IAS IT report 2021 - 5. a), ICSA 2021	

³¹ This deficiency, while assessed as completed by EUAA senior management, remains in an ongoing status for IAS until a follow-up assessment exercise for the full coverage of the recommendation 4.



Deficiency No.	Deficiency description	Deficiency Severity ¹	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2024)	Re-assessed severity of the deficiency ²	Source ³	Affected Principle
45	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	78	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), ICSA 2020, ICSA 2021	
46	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	79	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), ICSA 2021	
47	There is room to provide more detailed information to Senior Management for a well informed decision before committing and assigning resources to a project. In particular assurance should be provided through a business case and cost-effective analysis.	Major	80	In case additional resources are to be assigned to Paperless project, risk-cost-effectiveness analysis and business case in order to assess future usage of Paperless or other similar tools to be implemented.	Project board / Steering Committee, business owner of Paperless, Head of ICTU	Q2 2024	Planned	Moderate	Financial ex post controls report 2024 CA6.1.1	11
		Major	81	Procurement ex ante controls should ensure that procurement processes for FWCs, direct contract and re-opening of competition linked to projects are supported by formally approved business case.	PFMU	Q1 2025	Planned	Moderate	Financial ex post controls report 2024 CA6.1.2	
		Major	82	Finance ex ante control should ensure that workflows for budgetary commitments linked to projects are supported by formally approved business case.	FINU	Q1 2025	Planned	Moderate	Financial ex post controls report 2024 CA6.1.3	



Deficiency No.	Deficiency description	Deficiency Severity ¹	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2024)	Re-assessed severity of the deficiency ²	Source ³	Affected Principle
48	The Agency to increase awareness of the EUAA project governance portfolio board on this observation findings in order to mitigate any potential risks.	Major	83	The project governance portfolio board, when preparing the business case for the Agency's project management methodology/portfolio to get feedback from ICCU on the scope and main risks on project management and project governance identified in the financial ex post controls report. Output of the project governance portfolio board should be based on all (full) EUAA programmes and project portfolios and not only a sample.	Project governance portfolio board	Q4 2024	Planned	Moderate	Financial ex post controls report 2024 CA6.2	
49	Decisions affecting the organisation structure of the EUAA and affecting the internal control systems of all Centres and Units, have to be taken by senior management and ensuring that accurate, reliable and complete information is shared with them for a well informed decision	Major	84	As part of an extended management meeting, senior management to clarify that decisions affecting the organisational structure and internal control implementation of all Centres and Units are a prerogative of the Executive Director, following consultation with the relevant stakeholders based on accurate, reliable and complete information, duly shared with all relevant stakeholders, for a well-informed decision.	Senior management supported by ICCU	Q4 2024	Planned	Moderate	Financial ex post controls report 2024 CA6.3&4	11
50	The security of the IT systems is to be further strengthen.	Moderate	85	ICT Governance Board to assess the possibility of mapping IT systems that require access rights and to create a central repository of access rights.	ICTU (ICT Governance Board)	Q1 2026	Planned	Moderate	ICSA 2023	11
51	Purchase for IT equipment was not made based on the pre-approved pricelist.	Major	86	The Agency to establish guidance note how to implement this contract in full compliance with tender specifications.	ICTU/PFMU	Q1 2024	Implemented ³²	N/A	ECA 2022 3.28.10	11

³² The deficiency is considered as closed and the corrective action implemented by EUAA senior management.



Deficiency No.	Deficiency description	Deficiency Severity ¹	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2024)	Re-assessed severity of the deficiency ²	Source ³	Affected Principle
52	There is room to improve the efficiency and effectiveness of Delegations, Nominations and ABAC access right processes and procedures in order to meet all ABAC security criteria, increase assurance provided to RAOs, optimise the resources assigned to financial circuits as well as further increase assurance of compliance with Financial Rules.	Major	87	New Decision on Delegations and Nominations to consider and to include the needed provisions addressing the corrective actions adopted by Senior Management in ex post control reports. Adequate measures and controls to be implemented to put into action those provisions and to mitigate the risks and internal control weaknesses identified.	FINU	Q4 2024	Planned	Moderate	Financial ex post controls report 2024 – CA1	12
53	There is room to improve the Finance guidance documents.	Major	88	A new decision on a Finance guidance document as well as other relevant standards/operating procedures or internal rules on financial matters should be approved as a governance document in accordance with the EUAA policy on controlled governance-related documents. The process should be documenting and keeping an audit trail of feedback/opinions given by all relevant stakeholder as well as BSSU, LSU and ICCU (in particular when such feedback is contesting the approach proposed by FINU). This feedback/opinion documentation should be provided to senior management for a well informed decision. The Finance governance document should address the content deviations of the current Financial Guidance in line with the corrective actions decided by Senior Management as part of the Financial ex post controls report and the external report from Deloitte on the validation of the accounting systems, both issued in 2022.	FINU	Q4 2024	Planned	Moderate	Financial ex post controls report 2024 – CA2	12
54	There is room to reduce exceptions and non-compliances linked to a lack of compliance with the regulatory framework where a) a budgetary commitment is signed late or b) where legal commitments are covered with insufficient funds in the budgetary commitments and c) a legal commitment is not in place or does not cover the services delivered.	Moderate	89	Increase awareness measures and introduce two additional validation steps in the workflows for individual budgetary/legal commitments as well as in the amendments of Individual Commitments when there is an increase of the amount of the budgetary/legal commitment.	PFMU	Q4 2024	Planned	Moderate	Financial ex post controls report 2024 – CA4	12



Deficiency No.	Deficiency description	Deficiency Severity ¹	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2024)	Re-assessed severity of the deficiency ²	Source ³	Affected Principle
55	There is a room to reduce the risk of non-compliance with contractual provisions (technical specifications).	Major	90	It is recommended to reduce the risk of non-compliance with technical specifications seeking legal clarification where necessary. Additionally, the RAOs should deploy control activities to ensure the prompt issuance of recovery order and improve audit trail of implementation of contractual provision.	C1	Q4 2024	Planned	Moderate	Financial ex post controls report 2024 – CA5.1	12
			91	ICCU to seek advice from LSU on the severity of the identified risk of non-compliance with contractual provisions.	ICCU	Q3 2024	Planned		Financial ex post controls report 2024 – CA5.1	
56	There is room to improve compliance of Paperless system with the regulatory requirements for financial circuits and in particular validation of expenditure “certified correct” step by OIA.	Major	92	Roles and responsibilities for the validation of expenditure by endorsing “certified correct” should be clarified by detailing in the nomination form formal decision of the AO which staff members are duly empowered. To enhance further compliance of Paperless system with requirements of article 146 of the General Financial Regulation and in particular how the computer system guarantees the existence of a complete audit trail for each “certified correct”. Tasks and step description describing the roles and responsibilities of OIA regarding the “certified correct” validation of expenditure step and how this is endorsed in the Paperless system, should be included the new Finance Guidance and in the Paperless system instructions at OIA validation step.	FINU	Q4 2024	Planned	Moderate	Financial ex post controls report 2024 – CA6.7	12
Information and Communication										
57	There is room to assess compliance with record management rules of Paperless.	Moderate	93	ICCU to assess with the Document Management Officer whether the solution addressing closed file export from Paperless to ERMDS (or other records depository) mitigate the risks identified in the financial ex-post controls report 2022 and is compliance with Agency’s record	ICCU	Q4 2024	In progress	Moderate	ICSA 2020, Financial ex post controls report 2024 – CA6.8	13



Deficiency No.	Deficiency description	Deficiency Severity ¹	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2024)	Re-assessed severity of the deficiency ²	Source ³	Affected Principle
				management rules. The conclusions to be taken into account in the concept note on Paperless/LCK/ARES.						
58	To assess the possibility 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.	Moderate	94	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	Implemented	Moderate	ICSA 2021	13
59	Staff awareness on whistleblowing procedure and its practical application could be increased.	Moderate	95	Both IC induction & fraud prevention training to summarise the main measure in place to foster culture of zero tolerance to fraud.	ICCU	Q1 2024	Implemented	Minor	ICSA 2023	14
			96	To create a section on the EUAA intranet and extranet explaining culture of zero tolerance for fraud by summarising the main controls in place is fostered in the Agency.	ICCU	Q4 2024	Implemented			
			97	An info session to be provided to all staff on whistleblowing channels and whistleblowing rights and obligations (as part of new AFS info session), including info on how EUAA fosters a culture of zero tolerance to fraud and mismanagement, including any issues with an impact on staff well-being.	ICCU	Q4 2024	In progress			
			98	Specific guidance implementing MB decision with internal process for whistleblowing to be proposed by ICCU to SM (as part of new AFS).	ICCU	Q4 2025	Implemented			



Deficiency No.	Deficiency description	Deficiency Severity ¹	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2024)	Re-assessed severity of the deficiency ²	Source ³	Affected Principle
Monitoring Activities										
60	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	99	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	Implemented	N/A	ICSA 2020, ICSA 2021	16
61	The Agency should establish effective financial ex-post controls.	Major	100	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 ³³	N/A	IAS consulting report on financial decentralisation), /ECA 2018 (3.20.20)	
			101	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 ³⁴		IAS consulting report on financial decentralisation), /ECA 2018 (3.20.20)	
			102	In the context of the current reprioritisation exercise, taking into account the availability of resources, new financial ex post control report 2024 will re-assess and streamline pending observations and delayed corrective actions from the financial ex post controls report 2022 in order to identify more realistic and achievable deadlines. This approach to be communicated to the MB.	ICCU	Q1 2024	Implemented	ICSA 2023		
62	There is room to update Agency's Internal Control Framework and to formalise the Agency's internal control strategy.	Moderate	103	New Agency's Internal Control Framework to be adopted by the MB.	ICCU	Q1 2024	Implemented	Minor	ICSA 2023	16

³³ 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 2022 received in 2023, therefore remains in this Register.

³⁴ 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 2022 received in 2023, therefore remains in this Register.



Deficiency No.	Deficiency description	Deficiency Severity ¹	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2024)	Re-assessed severity of the deficiency ²	Source ³	Affected Principle
			104	Adopt decision of the Executive Director on the roles and responsibilities for the implementation of the internal control framework.	ICCU	Q1 2024	Implemented			16
			105	Following the above, the Agency's Internal Control Strategy to be formalised as a governance document.	ICCU	Q4 2024	In progress			16
63	The Agency should clarify the EDD on ex-post controls strategy to better organise input.	Major	106	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	Implemented	N/A	ICSA 2017 (observation 32) ICSA 2019/ICSA2020/ICSA 2021	16
64	There is room to further improve implementation of an annual internal control self-assessment by enhancing internal control and Staff Engagement Survey (SES) surveys.	Minor	107	Currently used methodology for SES to be re-assessed as part of the new EUAA internal control strategy together with the in-depth revision of the formulation of questions. Including:	SM, ICCU and HRU	Q1 2026	Planned	Minor	ICSA 2023	16



Deficiency No.	Deficiency description	Deficiency Severity ¹	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2024)	Re-assessed severity of the deficiency ²	Source ³	Affected Principle
				<ul style="list-style-type: none"> Re-drafting question 14.2.2. by linking it better to whistleblowing hotlines and referring specifically to fraud; Introduce a specific question to measure awareness on whistleblowing channels. Qualifying better the question by specifying the scope of the reports referred to in question 6.6.1 Possibility of implementing of a mini staff engagement survey with questions only for ICSA without implementing assessment but by applying the same methodology by the same external contractor. 						
65	Accounting validation systems report and action plan to be endorsed by EUAA management, and recommendations and corrective actions timely implemented.	Moderate	108	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	Implemented	N/A	Accounting Validation Report 2022, ICSA 2022	16
			109	EUAA management to endorse the action plan and ensure its timely implementation.	ICCU/ Management	Q2 2023	Implemented		Accounting Validation Report 2022, ICSA 2022	
66	There is room to further enhance control in place to ensure that responsible business owners implement timely corrective actions.	Major	110	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 regular basis to the Management Team the actions which are significantly delayed.	HRU	Q4 2022 / Q3 2023	Implemented	N/A	ICSA 2022	17
			111	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	ICCU	Q1 2024	Implemented		ICSA 2022	



Deficiency No.	Deficiency description	Deficiency Severity ¹	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2024)	Re-assessed severity of the deficiency ²	Source ³	Affected Principle
				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.						
			112	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/MBD working instruction prepared by ICCU and approved either by EUAA senior management or MB.	ICCU	Q3 2023	Implemented		ICSA 2022	
			113	Significantly delayed recommendations and respective corrective actions to be presented at least every quarter during the management meeting.	ICCU	Q2 2024	Implemented		ICSA 2023	
67	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	114	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	Implemented ³⁵	N/A	ECA 2017	
68	The procurement procedure used for the rented premises in Rome was irregular. As a result, all subsequent payments under these contracts are irregular.	Major	115	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 ³⁶	N/A	ECA 2020	

³⁵ 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 2022 received in 2023 as there were payments implemented related to this contract.

³⁶ 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 2022 received in 2023 as there were payments implemented related to this contract.



Deficiency No.	Deficiency description	Deficiency Severity ¹	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play (Q1 2024)	Re-assessed severity of the deficiency ²	Source ³	Affected Principle
69	Calculation of the Schengen Associated Countries (SAC) contributions to the EUAA budget are unclear and allow divergent interpretations. As a result, the way these contributions are calculated based on the interpretations by EUAA causes them to be around 7 % lower than they should be.	Moderate	116	EUAA (and Frontex) to work with the Commission to clarify the legal basis. If necessary, legal basis clarification is done by re-negotiating agreements with Schengen associated countries, so that their contributions to EUAA's and Frontex's budgets correctly reflect the size of these countries' economies compared to the size of the EU economy.	C4	Q1 2024	Implemented³⁷	N/A	ECA 2022 3.28.12	17
70	There is room to improve Agency's response to the climate and energy crises and the corresponding reporting.	Minor	117	The Agency to consider: <ul style="list-style-type: none"> preparing up-to-date corporate plans to improve its climate neutrality and energy efficiency that have clearly defined, quantified baselines and targets. reporting on climate, energy and environmental performance by issuing sustainability reports or environmental statements. Further implement Eco-management and Audit Scheme (EMAS). 	BSSU	Q1 2026	In progress	Minor	ECA 2022 not individual observation	17

³⁷ The deficiency is considered as closed and the corrective action implemented by EUAA senior management.