



## Annex X: Internal control monitoring criteria results for 2023 (Released Q1 2024)

This Annex provides a list of qualitative and/or quantitative indicators for each of 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.

These indicators shall assist the EUAA Management in measuring the effective implementation of internal control principles within the Agency's Internal Control System.

Management agreed that, for all performance monitoring criteria targets, the measured value should be:

- **achieved** – the difference between the target and the actual results is not more than 2 percentage points.
- **partially achieved** - the target value was not achieved, but either the difference between the target and the actual results is not more than 20 percentage points or in case of a specific control measure most steps have been accomplished and it is planned to be implemented within 6 months from the assessment.
- **not achieved** – the difference between the target and the actual results is more than 20 percentage points.
- **in progress** – the indicator is not yet measured during the period of assessment, either because the EUAA Staff Engagement Survey will be performed later during the year, or the business owner will make the calculation at a later stage during the year.
- **not applicable** – the indicator is not measured during the period of assessment, either because the assessment is performed every 2 years (for example the EUAA Staff Engagement Survey whereby to Commission services analogy is implemented every 2 years), or the data collected to measure the indicator is not representative.

The conclusions are reached by comparing the target value for 2023 with the achievement of indicators.

### Legend:

Target indicator achieved (Y)

Target indicator partially achieved (PA)

Target indicator not achieved (N)

Target indicator not applicable (N/A)

Target indicator in progress



Principle 1: The Agency demonstrates a commitment to integrity and ethical values.

Nº	Indicators	Calculation method	Source of data to obtain value for indicator	Baseline value 2023	Target value 2023	Measured value 2023	Target value 2024	Owner	Assessment/ Conclusion
<b>1.1. Tone at the top - The Management Board ('MB'), the Executive Director ('ED') and all management levels respect integrity and ethical values in their instructions, actions and behaviour.</b>									
1.1.1	% of staff agree that at EUAA we take decisions and undertake necessary actions with integrity	((Total replies – (replies consisting of: neither agree nor disagree / Disagree / Strongly disagree/ Impossible to answer, not applicable to my work/ I prefer not to answer)) / total replies) x 100  (resulting in agree and fully agree % replies)	Staff engagement survey	71.91% Agree/ fully agree  6%: Disagree/ fully disagree  22%: Neutral answer <sup>1</sup>	60% Agree/ fully agree	<b>44%</b> Agree/ fully agree  28%: Disagree/ fully disagree  32%: Neutral answer <sup>2</sup>	60% Agree/ fully agree	HRU	<b>Target indicator partially achieved for 2023.</b>  Action(s) identified by the Agency to fully achieve the target.
<b>1.2 Standards of conduct – The Agency's expectations on integrity and ethical values are set out by analogy to those standards of conduct of the Commission and are understood at all levels of the organisation, as well as by entrusted bodies, outsourced service providers and beneficiaries.</b>									
1.2.1	% of staff that participated in trainings on "ethics and integrity" and on "respect and dignity" <sup>3</sup>	(Staff no. participating in training / total staff no.) x 100	Self-assessment & Ex post controls	N 16% Respect and Dignity  20% Ethics and Integrity <sup>4</sup>	65%	<b>N</b> 42% Respect and Dignity  47% Ethics and Integrity <sup>5</sup>	75%	HRU	<b>Target indicator not achieved for 2023.</b>  Action(s) identified by the Agency to fully achieve the target.
<b>1.3. Alignment with standards – Processes are in place to assess whether individuals and departments are aligned by analogy with the Commission's expected standards of conduct and to address deviations in a timely manner.</b>									
1.3.1	(Y/N) Annual up-date / reminder of declaration of interests for MB members	Check	Self-assessment & Ex post controls	Y	Y	<b>Y</b>	Y	MB Secretariat	<b>Target indicator achieved for 2023.</b>

<sup>1</sup> Of which, 19% replied that they neither agree nor disagree; 1% replied the question was impossible to answer/not applicable; and 2% preferred not to answer.

<sup>2</sup> Of which, 28% replied that they neither agree nor disagree; 1% replied the question was impossible to answer/not applicable; and 3% preferred not to answer. Surveys.

<sup>3</sup> Mandatory training for all EUAA staff; refresher course required for anyone who has not attended such training in the previous five years.

<sup>4</sup> Calculation was based on statutory staff and excludes staff still under probation.

<sup>5</sup> Calculation was based on statutory staff and excludes staff still under probation.



Principle 2: MB demonstrates independence from management and exercises oversight of the development and performance of internal control

Nº	Indicator	Calculation method	Source of data to obtain value for indicator	Baseline value 2023	Target value 2023	Measured value 2023	Target value 2024	Owner	Assessment/ Conclusion
2.1.	The MB oversees governance, risk management and internal control practices and takes overall political responsibility for management carried out by the ED. <i>This happens using appropriate working arrangements and communication channels.</i>								
2.1.1	(Y/N) Regular reporting to the MB on general governance indicators for monitoring of the management carried out by the ED <sup>6</sup>	Check	Self-assessment & Ex post controls	Y Quarterly	Y Quarterly	Y Quarterly	Y Quarterly	BSSU	Target indicator achieved for 2023.
2.2.	ED oversees the internal control systems and oversees the development and performance of internal control. <i>The ED is supported in this task by the ICC and other RAOs (as relevant).</i>								
2.2.	ED oversees the internal control systems and oversees the development and performance of internal control. <i>The ED is supported in this task by the ICC and other RAOs (as relevant).</i>								

<sup>6</sup> The reporting is done in accordance with Management Board Decision No 71 of 18 March 2021 on EASO governance monitoring indicators and quarterly reporting (hereinafter 'MB Decision No 71').



Principle 3: Management establishes, with political oversight, structures, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives

Nº	Indicator	Calculation method	Source of data to obtain value for indicator	Baseline value 2023	Target value 2023	Measured value 2023	Target value 2024	Owner	Assessment/ Conclusion
<b>3.1.</b>	<b>Management structures are comprehensive.</b> <i>The design and implementation of management and supervision structures cover all policies, programmes and activities. In particular, for spending programmes, they cover all management modes, expenditure types, delivery mechanisms and entities in charge of budget implementation to support the achievement of policy, operational and control objectives.</i>								
3.1.1	(Y/N) The organisational chart is kept up to date, available on intranet and extranet and transparently communicated to all staff	Check	Self-assessment & Ex post controls	Y	Y	Y	Y	BSSU	Target indicator achieved for 2023.
<b>3.2.</b>	<b>Authorities and responsibilities.</b> <i>The ED, as appropriate, delegates authority and uses appropriate processes and technology to assign responsibility and segregate duties as necessary at the various levels of the Agency.</i>								
3.2.1	% of staff stating that they can participate in the decisions that affect my work at the EUAA	((Total replies – [replies consisting: neither agree nor disagree / Disagree / Strongly disagree/ Impossible to answer, not applicable to my work/ I prefer not to answer]) / total replies) x 100  (resulting in agree and fully agree % replies)	Staff engagement survey	51.24% Agree/ fully agree  20%: Disagree/ fully disagree  29%: Neutral answer <sup>7</sup>	55% Agree/ fully agree	39% Agree/ fully agree  35%: Disagree/ fully disagree  26%: Neutral answer <sup>8</sup>	55%	HRU	Target indicator partially achieved for 2022.  Action(s) identified by the Agency to fully achieve the target.
<b>3.3.</b>	<b>Reporting lines.</b> <i>The ED designs and evaluates reporting lines within departments and with entrusted entities to enable the execution of authority, fulfilment of responsibilities, and flow of information.</i>								
3.3.1	% of staff that believe that the decision-making process is clear and that the escalation mechanisms are known and work as intended	((Total replies – [replies consisting: neither agree nor disagree / Disagree / Strongly disagree/ Impossible to answer, not applicable to my work/ I prefer not to answer]) / total replies) x 100  (resulting in agree and fully agree % replies)	Staff engagement survey	40.43% Agree/ fully agree  21%: Disagree/ fully disagree  39%: Neutral answer <sup>9</sup>	50% Agree/ fully agree	25% Agree/ fully agree  47%: Disagree/ fully disagree  28%: Neutral answer <sup>10</sup>	50%	HRU	Target indicator not achieved for 2023.  Action(s) identified by the Agency to fully achieve the target.

<sup>7</sup> Of which, 27.5% replied that they neither agree nor disagree; 1% replied the question was impossible to answer/not applicable; and 0.5% preferred not to answer.

<sup>8</sup> Of which, 25% replied that they neither agree nor disagree; and 1% preferred not to answer.

<sup>9</sup> Of which, 35% replied that they neither agree nor disagree; 1% replied the question was impossible to answer/not applicable; and 3% preferred not to answer.

<sup>10</sup> Of which, 26% replied that they neither agree nor disagree; 1% replied the question was impossible to answer/not applicable; and 1% preferred not to answer.

Principle 4: The Agency demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives

Nº	Indicator	Calculation method	Source of data to obtain value for indicator	Baseline value 2023	Target value 2023	Measured value 2023	Target value 2024	Owner	Assessment/ Conclusion
<b>4.1.</b>	<b>Competence framework.</b> <i>The ED defines the competences necessary to support the achievement of objectives and regularly evaluates them across the agency, taking action to address shortcomings where necessary.</i>								
4.1.1	% of staff that believe that learning activities and training are promoted actively by the Agency	((Total replies – [replies consisting: neither agree nor disagree / Disagree / Strongly disagree/ Impossible to answer, not applicable to my work/ I prefer not to answer]) / total replies) x 100  (resulting in agree and fully agree % replies)	Staff engagement survey	86.12% Agree/ fully agree  13%: Disagree/ fully disagree  11%: Neutral answer <sup>11</sup>	80% Agree/ fully agree	<b>74%</b> Agree/ fully agree  11%: Disagree/ fully disagree  15%: Neutral answer <sup>12</sup>	80%	HRU	<b>Target indicator partially achieved for 2023.</b>  Action(s) identified by the Agency to fully achieve the target.
<b>4.2.</b>	<b>Professional development.</b> <i>The ED provides the training and coaching needed to attract, develop, and retain a sufficient number of competent staff.</i>								
4.2.1	% of statutory staff leaving the Agency before completing half of their contract <sup>13</sup>	No. of staff who left from the Agency in a given year before completing the half of their contract / average no. of staff in a given year.	Self-assessment & Ex post controls	2.45%	5%	<b>2.64%</b>	<5%	HRU	<b>Target indicator achieved for 2023</b>
4.2.2	% of staff that replies they agree that the learning opportunities they get help them to keep their technical knowledge and skills updated	((Total replies – [replies consisting: neither agree nor disagree / Disagree / Strongly disagree/ Impossible to answer, not applicable to my work/ I prefer not to answer]) / total replies) x 100  (resulting in agree and fully agree % replies)	Staff engagement survey	71.60% Agree/ fully agree 8%: Disagree/ fully disagree 20%: Neutral answer <sup>14</sup>	70%	<b>62%</b> Agree/ fully agree 15%: Disagree/ fully disagree 22%: Neutral answer <sup>15</sup>	70%	HRU	<b>Target indicator partially achieved for 2023.</b>  Action(s) identified by the Agency to fully achieve the target.  EUAA reply is 14 points above the average of 10 EU-bodies.
<b>4.3.</b>	<b>Mobility.</b> <i>The ED promotes and plans staff mobility so as to strike the right balance between continuity and renewal.</i>								
<b>4.4.</b>	<b>Succession planning and deputizing arrangements</b> <i>for operational activities and financial transactions are in place to ensure continuity of operations.</i>								
4.4.1	Rate of absenteeism is below set targets <sup>16</sup>	Check (through Sysper)	Self-assessment & Ex post controls	3.78%	<5%	<b>.13%</b>	<5%	HRU	<b>Target indicator achieved for 2023.</b>

<sup>11</sup> Of which, 10% replied that they neither agree nor disagree; and 0.5% preferred not to answer.

<sup>12</sup> Of which, 15% replied that they neither agree nor disagree.

<sup>13</sup> Indicator 2.4 as per MB Decision No 71. For the purposes of calculating this indicator, HRU shall consider the standard five-year contract term and/or indefinite employment contracts. Other contracts of a shorter duration should not be considered when calculating this indicator.

<sup>14</sup> Of which, 18.5% replied that they neither agree nor disagree; 1% replied the question was impossible to answer/not applicable; and 0.5% preferred not to answer.

<sup>15</sup> Of which, 21% replied that they neither agree nor disagree; and 1% replied the question was impossible to answer/not applicable.

<sup>16</sup> Indicator 2.3 as per MB Decision No 71.



Principle 5: The Agency holds individuals accountable for their internal control responsibilities in the pursuit of objectives

Nº	Indicator	Calculation method	Source of data to obtain value for indicator	Baseline value 2023	Target value 2023	Measured value 2023	Target value 2024	Owner	Assessment/ Conclusion
<b>5.1. Enforcing accountability.</b> <i>The Agency defines clear roles and responsibilities and holds individuals and entrusted entities accountable for the performance of internal control responsibilities across the organisation and for the implementation of corrective action as necessary.</i>									
5.1.1	% of staff that feel responsible for their actions and output within the EUAA	((Total replies – [replies consisting: neither agree nor disagree / Disagree / Strongly disagree/ Impossible to answer, not applicable to my work/ I prefer not to answer]) / total replies) x 100  (resulting in agree and fully agree % replies)	Staff engagement survey	96.30% Agree/ fully agree  1%: Disagree/ fully disagree  3%: Neutral answer <sup>17</sup>	80% Agree/ fully agree	<b>93%</b> Agree/ fully agree  2%: Disagree/ fully disagree  5%: Neutral answer <sup>18</sup>	80%	HRU	<b>Target indicator achieved for 2023.</b>  EUAA reply is 38 points above the average of 10 EU-bodies.
5.1.2	% of staff that state to be proud to work for the EUAA	((Total replies – [replies consisting: neither agree nor disagree / Disagree / Strongly disagree/ Impossible to answer, not applicable to my work/ I prefer not to answer]) / total replies) x 100  (resulting in agree and fully agree % replies)	Staff engagement survey	78.39% Agree/ fully agree  2%: Disagree/ fully disagree  20%: Neutral answer <sup>19</sup>	80% Agree/ fully agree	<b>65%</b> Agree/ fully agree  8%: Disagree/ fully disagree  27%: Neutral answer <sup>20</sup>	80%	HRU	<b>Target indicator partially achieved for 2023.</b>  Action(s) identified by the Agency to fully achieve the target
<b>5.2. Staff appraisal.</b> <i>Staff efficiency, abilities and conduct in the service are assessed annually against expected standards of conduct and set objectives. Cases of underperformance are appropriately addressed.</i>									
<b>5.3. Staff promotion.</b> <i>Promotion is decided after consideration of the comparative merits of eligible staff taking into account, in particular, their appraisal reports.</i>									
5.3.1	% of staff that acknowledges being rewarded fairly when compared to others in the organisation doing similar work.	((Total replies – [replies consisting: neither agree nor disagree / Disagree / Strongly disagree/ Impossible to answer, not applicable to my work/ I prefer not to answer]) / total replies) x 100  (resulting in agree and fully agree % replies)	Staff engagement survey	49.07% Agree/ fully agree  19%: Disagree/ fully disagree  32%: Neutral answer <sup>21</sup>	50% Agree/ fully agree	<b>51%</b> Agree/ fully agree  22%: Disagree/ fully disagree  27%: Neutral answer <sup>22</sup>	50%	HRU	<b>Target indicator achieved for 2023.</b>

<sup>17</sup> Of which, 3% replied that they neither agree nor disagree.

<sup>18</sup> Of which, 5% replied that they neither agree nor disagree.

<sup>19</sup> Of which, 18% replied that they neither agree nor disagree; and 2% preferred not to answer.

<sup>20</sup> Of which, 23.51% replied that they neither agree nor disagree; and 3.76% preferred not to answer.

<sup>21</sup> Of which, 27% replied that they neither agree nor disagree; 2% replied the question was impossible to answer/not applicable; and 3% preferred not to answer.

<sup>22</sup> Of which, 21.32% replied that they neither agree nor disagree; 3.13% replied the question was impossible to answer/not applicable; and 2.19% preferred not to answer.



Principle 6: The Agency specifies objectives with sufficient clarity to enable the identification and assessment of risks relating to objectives

Nº	Indicator	Calculation method	Source of data to obtain value for indicator	Baseline value 2023	Target value 2023	Measured value 2023	Target value 2024	Owner	Assessment/ Conclusion
<b>6.1. Mission.</b> <i>The Agency, its departments and units/sectors have up-to-date mission statements that are aligned across all hierarchical levels, down to the tasks and objectives assigned to individual staff members. Mission statements are aligned with the Agency's responsibilities under the Treaties and the policy objectives set in the legal base.</i>									
6.1.1	% of staff that believe that EUAA Management gives EUAA staff a clear picture of the mission and goals/ objectives of the EUAA	((Total replies – [replies consisting: neither agree nor disagree / Disagree / Strongly disagree/ Impossible to answer, not applicable to my work/ I prefer not to answer]) / total replies) x 100  (resulting in agree and fully agree % replies)	Staff engagement survey	61.73% Agree/ fully agree  8%: Disagree/ fully disagree  31%: Neutral answer <sup>23</sup>	55%	<b>37%</b> Agree/ fully agree  29%: Disagree/ fully disagree  34%: Neutral answer <sup>24</sup>	55%	HRU	<b>Target indicator partially achieved for 2023.</b>  Action(s) identified by the Agency to fully achieve the target.
<b>6.2. Objectives are set at every level.</b> <i>The Agency's objectives are clearly set and updated when necessary (e.g. significant changes in priorities, activities and/or the organigram). They are consistently filtered down from top level to the various levels of the organisation and are communicated and understood by management and staff.</i>									
6.2.1	(Y/N) Each Unit/Sector has established and documented its mission, main objectives and key performance indicators	Check	Self-assessment & Ex post controls	Y	Y	Y	Y	ICCU	<b>Target indicator achieved for 2023.</b>
<b>6.3. Objectives are set for the most significant activities.</b> <i>Objectives<sup>25</sup> and indicators<sup>26</sup> cover the Agency's most significant activities contributing to the delivery of the Agency's priorities relating to the core business, as well as operational management.</i>									
6.3.1	% of staff that state that their line manager helps them to understand EUAA's strategy and objectives and how their job contributes to these	((Total replies – [replies consisting: neither agree nor disagree / Disagree / Strongly disagree/ Impossible to answer, not applicable to my work/ I prefer not to answer]) / total replies) x 100	Staff engagement survey	68.52% Agree/ fully agree  12%: Disagree/ fully disagree	70%	<b>62%</b> Agree/ fully agree  15%: Disagree/ fully disagree  23%: Neutral answer <sup>28</sup>	70%	HRU	<b>Target indicator partially achieved for 2023.</b>  Action(s) identified by the Agency to fully achieve the target.  EUAA result is by 4 points higher than average of 10 EU-bodies

<sup>23</sup> Of which, 27% replied that they neither agree nor disagree; 2% replied the question was impossible to answer/not applicable; and 2% preferred not to answer.

<sup>24</sup> Of which, 31% replied that they neither agree nor disagree; 1% replied the question was impossible to answer/not applicable; and 2% preferred not to answer.

<sup>25</sup> Objectives must be SMART (specific, measurable, achievable, relevant and time-bound).

<sup>26</sup> Indicators must be RACER (relevant, accepted, credible, easy to monitor and robust).

<sup>28</sup> Of which, 22% replied that they neither agree nor disagree; and 1% preferred not to answer.



Nº	Indicator	Calculation method	Source of data to obtain value for indicator	Baseline value 2023	Target value 2023	Measured value 2023	Target value 2024	Owner	Assessment/ Conclusion
		(resulting in agree and fully agree % replies)		19%: Neutral answer <sup>27</sup>					
<b>6.4.</b>	<b>Objectives form the basis for committing resources.</b> <i>Management uses the objectives set as a basis for allocating available resources as needed to achieve policy, operational and financial performance goals.</i>								
6.4.1	% of managers (extended management) agreeing that the SPD reflects the Agency's priorities	((Total replies – [replies consisting: neither agree nor disagree / Disagree / Strongly disagree/ Impossible to answer, not applicable to my work/ I prefer not to answer]) / total replies) x 100  (resulting in agree and fully agree % replies).	Staff engagement survey	NA	60% Agree/ fully agree	<b>57%</b> Agree/ fully agree  10%: Disagree/ fully disagree  33%: Neutral answer <sup>29</sup>	60%	BSSU	<b>Target indicator partially achieved for 2023.</b>  Action(s) identified by the Agency to fully achieve the target.
<b>6.5</b>	<b>Financial reporting objectives.</b> <i>Financial reporting objectives are consistent with the accounting principles applicable to the Agency.</i>								
6.5.1	% of managers (extended management) that are of the opinion that internal financial reporting supports their financial management objectives	((Total replies – [replies consisting: neither agree nor disagree / Disagree / Strongly disagree/ Impossible to answer, not applicable to my work/ I prefer not to answer]) / total replies) x 100  (resulting in agree and fully agree % replies).	Staff engagement survey	NA	55%	<b>57%</b> Agree/ fully agree  13%: Disagree/ fully disagree  41%: Neutral answer <sup>30</sup>	55%	BSSU	<b>Target indicator achieved for 2023.</b>
<b>6.6.</b>	<b>Non-financial reporting objectives.</b> <i>Non-financial reporting provides management with accurate and complete information needed to manage the organisation at Agency, department and unit level.</i>								
6.6.1	% of managers (extended management) agree that non-financial internal	((Total replies – [replies consisting: neither agree nor disagree / Disagree / Strongly disagree/	Staff engagement survey	NA	55% Agree/ fully agree	<b>41%</b> Agree/ fully agree  20%: Disagree/ fully disagree	55%	BSSU	<b>Target indicator partially achieved for 2023.</b>  Action(s) identified by the Agency to fully achieve the target.

<sup>27</sup> Of which, 17% replied that they neither agree nor disagree; and 2% preferred not to answer.

<sup>29</sup> Of which, 31% replied that they neither agree nor disagree; and 2% preferred not to answer.

<sup>30</sup> Of which, 32% replied that they neither agree nor disagree; and 9% preferred not to answer.





Nº	Indicator	Calculation method	Source of data to obtain value for indicator	Baseline value 2023	Target value 2023	Measured value 2023	Target value 2024	Owner	Assessment/ Conclusion
	reporting provides management with accurate and complete information needed to manage the organisation at Agency, department and unit level	Impossible to answer, not applicable to my work/ I prefer not to answer] / total replies) x 100  (resulting in agree and fully agree % replies).				39%: Neutral answer <sup>31</sup>			
6.7.	<b>Risk tolerance and materiality.</b> <i>When setting objectives, management defines the acceptable levels of variation relative to their achievement (tolerance for risk) as well as the appropriate level of materiality for reporting purposes, taking into account cost effectiveness.</i>								
6.8.	<b>Monitoring.</b> <i>Setting objectives and performance indicators make it possible to monitor progress towards their achievement.</i>								
6.8.1	% Achievement of pre-defined targets for objectives set in the SPD against pre-defined indicators <sup>32</sup>	((Total targets in the SPD for the end of Quarter [Q1/Q2/Q3/Q4]- Targets not achieved by the Quarter) / Total targets in the SPD for the end of Quarter [Q1/Q2/Q3/Q4]) x 100	Self-assessment & Ex post controls	83% <sup>33</sup>	>95%	78.67%	>95%	BSSU	<b>Indicator Partially achieved for 2023.</b>  Action(s) identified by the Agency to fully achieve the target.

<sup>31</sup> Of which, 34% replied that they neither agree nor disagree; and 5% preferred not to answer.

<sup>32</sup> Indicator 1.1 as per MB Decision No.71.

<sup>33</sup> The measured value includes exceeded, achieved, and nearly achieved (performance between 80% and 100% of the annual target) targets for objectives.



Principle 7: The Agency identifies risks to the achievement of its objectives across the organisation and analyses risks as a basis for determining how the risks should be managed

Nº	Indicator	Calculation method	Source of data to obtain value for indicator	Baseline value 2023	Target value 2023	Measured value 2023	Target value 2024	Owner	Assessment/ Conclusion
<b>7.1.</b>	<b>Risk identification.</b> <i>The ED identifies and assesses risks at the various organisational levels (Departments, Units, and Sectors) and those related to entrusted entities, analysing internal and external factors. Management and staff are involved in the process at the appropriate level.</i>								
7.1.1	At least two workshops with risk management correspondents or relevant staff are run every year	Check	Self-assessment & Ex post controls	6	2	3	2	ICCU	Target indicator achieved for 2023.
<b>7.2</b>	<b>Risk assessment.</b> <i>The ED estimates the significance of the risks identified and determines how to respond to significant risks considering how each one should be managed and whether to accept, avoid, reduce or share the risk. The intensity of mitigating controls is proportional to the significance of the risk.</i>								
<b>7.3</b>	<b>Risk identification and risk assessment</b> <i>are integrated into the annual activity planning and are regularly monitored.</i>								
7.3.1	% of implementation within the target deadline of mitigating measures against significant and critical risk identified during the risk management exercise <sup>34</sup>	((Total no. of mitigating measures of a year by a given quarter [Q1/Q2/Q3/Q4] - implemented actions planned or in progress by a given quarter [Q1/Q2/Q3/Q4]) + (implemented measures ahead of target date)) / ((Total. Mitigating measures of a year) + (implemented measures ahead of target date)) x 100	Self-assessment & Ex post controls	80.4%	≥80%	94.6%	≥80%	ICCU	Target indicator achieved for 2023.

<sup>34</sup> Indicator 4.3 as per MB Decision No 71.



Principle 8: The Agency considers the potential for fraud in assessing risks to the achievement of objectives

Nº	Indicator	Calculation method	Source of data to obtain value for indicator	Baseline value 2023	Target value 2023	Measured value 2023	Target value 2024	Owner	Assessment/ Conclusion
<b>8.1.</b>	<b>Risk of fraud.</b> <i>The risk identification and assessment procedures (see principle 7) consider possible incentives, pressures, opportunities and attitudes which may lead to any type of fraud, notably fraudulent reporting, loss of assets, disclosure of sensitive information and corruption.</i>								
8.1.1	% of staff that participated in internal control and risk management (ICRM) training (including fraud prevention) <sup>35</sup>	((Total staff - staff not attended training) / total staff) x 100	Self-assessment & Ex post controls	56.70% <sup>36</sup>	50%	53%	50%	HRU	Target indicator achieved for 2023.
<b>8.2.</b>	<b>Anti-fraud strategy.</b> <i>The Agency as a whole and each Department/Unit/Sector set up and implement measures to counter fraud and any illegal activities affecting the financial interests of the EU. They do this by putting in place a sound anti-fraud strategy to improve the prevention, detection and conditions for investigating fraud, and to set out reparation and deterrence measures, with proportionate and dissuasive sanctions.</i>								
8.2.1	% of timely implementation of agreed mitigating actions in the Agency's Fraud Risk Register	((Total no. of mitigating measures of a year by a given quarter [Q1/Q2/Q3/Q4]- implemented actions planned or in progress by a given quarter [Q1/Q2/Q3/Q4]) + (implemented measures ahead of target date)) / ((Total. Mitigating measures of a year) + (implemented measures ahead of target date)) x 100	Self-assessment & Ex post controls	93%	85%	98.31%	85%	ICCU	Target indicator achieved for 2023.

<sup>35</sup> Mandatory training for all EUAA staff; refresher course required for anyone who has not attended such training in the last five years.

<sup>36</sup> Calculation was based on statutory staff and excludes staff still under probation.



Principle 9: The Agency identifies and assesses changes that could significantly impact the internal control system

Nº	Indicator	Calculation method	Source of data to obtain value for indicator	Baseline value 2023	Target value 2023	Measured value 2023	Target value 2024	Data Owner	Assessment/ Conclusion
<b>9.1.</b>	<b>Assess changes. The risk identification process considers changes in the internal and external environment, in policies and operational priorities, as well as in management's attitude towards the internal control system.</b>								
9.1.1	% of staff that replied that they agree that at EUAA respond effectively to changes organisational, regulatory...)	((Total replies – [replies consisting: neither agree nor disagree / Disagree / Strongly disagree/ Impossible to answer, not applicable to my work/ I prefer not to answer]) / total replies) x 100  (resulting in agree and fully agree % replies)	Staff engagement survey	54.01% Agree/ fully agree	50% Agree/ fully agree	<b>40%</b> Agree/ fully agree  29%: Disagree/ fully disagree  31%: Neutral answer <sup>37</sup>	50%	HRU	<b>Target indicator partially achieved for 2023.</b>  Action(s) identified by the Agency to fully achieve the target.  The EUAA reply is by 3 points higher than the average of 10 EU-bodies.

<sup>37</sup> Of which, 30% replied that they neither agree nor disagree; 0.5% replied the question was impossible to answer/not applicable; and 0.5% preferred not to answer.

Principle 10: The Agency selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.

Nº	Indicator	Calculation method	Source of data to obtain value for indicator	Baseline value 2023	Target value 2023	Measured value 2023	Target value 2024	Owner	Assessment/ Conclusion
<b>10.1.</b>	<b>Control activities are performed to mitigate the identified risks and are cost-effective.</b> <i>They are tailored to the specific activities and risks of each of the Agency's Department/Unit/Sector and their intensity is proportional to the underlying risks.</i>								
10.1.1	% of actors involved in the financial circuits (FIA, FVA, RAO <sup>38</sup> ) having followed the minimum compulsory competence framework (ABAC, ELC, Internal Control and Fraud Prevention)	((Total staff in financial circuits - staff not attended training in financial circuits) / total staff in financial circuits) x 100	Self-assessment & Ex post controls	FIA – 94% av. in 3 training sessions FVA – 98% av. in 3 training sessions RAO – 94% av. in 3 training sessions <sup>39</sup>	85%	FIA – 89% av. in 3 training sessions FVA – 100% av. in 3 training sessions RAO – 93% av. in 3 training sessions <sup>41</sup>	85%	HRU	Target indicator achieved for 2023.
<b>10.2.</b>	<b>Control activities are integrated in a control strategy.</b> <i>The control strategy includes a variety of checks, including supervision arrangements, and where appropriate, should include a balance of approaches to mitigate risks, considering manual and automated controls, and preventive and detective controls.</i>								
10.2.1	(Y/N) Important and very important recommendations from IAS are not outstanding and delayed on its implementation for more than one year	Check	IAS reports	PA <sup>40</sup>	Y (100%)	PA <sup>41</sup>	Y	ICCU	Indicator partially achieved for 2023.  Action(s) identified by the Agency to fully achieve the target.
10.2.2	(Y/N) ECA observations are not outstanding and delayed on its implementation for more than one year	Check	ECA reports	Y	Y	Y	Y	ICCU	Target indicator achieved for 2023.
<b>10.3.</b>	<b>Segregation of duties.</b> <i>When putting in place control measures, management considers whether duties are correctly divided between staff members to reduce risks of error and inappropriate or fraudulent actions.</i>								
<b>10.4.</b>	<b>Business continuity plans based on a business impact analysis following corporate guidance are in place, up-to-date and used by trained staff to ensure that the Agency is able to continue working to the extent possible in case of a major disruption.</b> <i>Where necessary, business continuity plans must include coordinated and agreed disaster recovery plans for time-sensitive supporting infrastructure (e.g., IT systems).</i>								
10.4.1	The Agency's Management performs reviews of the business continuity management system on a periodic basis based on reporting by the Business Continuity Coordinator	Check	Self-assessment & Ex post controls	Y	Y (At least once a year)	Y	Y (At least once a year)	BSSU	Target indicator achieved for 2023.

<sup>38</sup> The training is compulsory for all the actors involved in financial circuits, nevertheless, the scope of this indicator has been prioritised to FIA, FVA and RAO.

<sup>39</sup> Calculation was based on statutory staff and excludes staff still under probation.

<sup>40</sup> 9 out of 11 (82%) implemented or still within the stipulated deadline. Only 2 (18%) are delayed beyond 1 year.

<sup>41</sup> Out of total 13 (6 implemented and 5 on track, 85%), there are 2 significantly delayed recommendation, constituting 15 % delayed beyond 1 year. Result is based on the Agency's assessment 29/01/2024.



Principle 11: The Agency selects and develops general control activities over technology to support the achievement of objectives.

Nº	Indicator	Calculation method	Source of data to obtain value for indicator	Baseline value 2023	Target value 2023	Measured value 2023	Target value 2024	Owner	Assessment/ Conclusion
<b>11.1.</b>	<b>Control over technology.</b> <i>In order to ensure that technology used in business processes, including automated controls, is reliable, and taking into account the overall corporate processes, the ED selects and develops control activities over the acquisition, development and maintenance of technology and related infrastructure.</i>								
11.1.1	% of IT projects that have a business case and have been agreed by EUAA Management. Once in production a business owner and IT steering committee are appointed.	$((\text{Total IT projects} - \text{IT projects without a business case}) / \text{total IT projects}) \times 100$	Self-assessment & Ex post controls	In Progress	100%	In Progress	100%	ICTU	In Progress
<b>11.2.</b>	<b>Security of IT systems.</b> <i>The ED applies appropriate controls to ensure the security of the IT systems of which they are the system owners. They do so in accordance with the IT security governance principles, in particular as regards data protection, professional secrecy, availability, confidentiality and integrity.</i>								
11.2.1	% of applicable ABAC security controls access rights (8 for ABAC workflow and 3 for DWH) that EUAA is in full compliance with	$((\text{Total ABAC security controls access rights} - \text{ABAC security controls not in compliance with}) / \text{Total ABAC security controls access rights}) \times 100$	Self-assessment & Ex post controls	90.91%	100 %	90.91% PA	100 %	ICTU	Indicator partially achieved for 2023. Action(s) identified by the Agency to fully achieve the target
11.2.2	% of compliance in the annual user rights review exercise.	$((\text{Total annual user rights review} - \text{annual user rights review not in compliance with}) / \text{Total annual user rights review}) \times 100$	Self-assessment & Ex post controls	In Progress	90%	In Progress	90%	ICTU	In Progress



Principle 12: The Agency deploys control activities through corporate policies that establish what is expected, and in procedures that put policies into action.

Nº	Indicator	Calculation method	Source of data to obtain value for indicator	Baseline value 2023	Target value 2023	Measured value 2023	Target value 2024	Owner	Assessment/ Conclusion
<b>12.1.</b>	<b>Appropriate control procedures ensure that objectives are achieved.</b> <i>The control procedures assign responsibility for control activities to the department or individual responsible for the risk in question. The staff member(s) put in charge perform the control activities in a timely manner and with due diligence, taking corrective action where needed. Management periodically reassesses the control procedures to ensure that they remain relevant.</i>								
12.1.1	% of implemented mitigating controls associated with risks for the sensitive functions	((Total mitigating controls - mitigating controls not implemented) / Total mitigating controls ) x 100	Self-assessment & Ex post controls	100%	90%	97.3%	90%	ICCU	Target indicator achieved for 2023.
<b>12.2.</b>	<b>Exception reporting</b> <i>is one of the management tools used to draw conclusions about the effectiveness of internal control and/or the changes needed in the internal control system. A system is in place to ensure that all instances of overriding controls or deviations from established processes and procedures are documented in exception reports (ex-ante) or non-compliance (ex-post). All instances of ex-ante overriding controls or deviations must be justified and approved before action is taken and logged centrally.</i>								
12.2.1	% of the annual financial impact of exception and non-compliances over the total number of payment appropriations executed	((Total number of payment appropriations executed - annual financial impact) / Total number of payment appropriations executed) x 100	Self-assessment & Ex post controls	0.18%	<1.5%	0.33%	<1.5%	ICCU	Target indicator achieved for 2023.
<b>12.3.</b>	<b>The impact assessment and evaluation of expenditure programs, legislation and other non-spending activities</b> <i>are performed by analogy in accordance with the guiding principles of the Commission’s better regulation guidelines, to assess the performance of EU interventions and analyses options and related impacts on new initiatives.</i> <sup>42</sup>								
12.3.1	(Y/N) Where relevant, evaluations are implemented, and results followed up and reported in the CAARs.	Check	Self-assessment & Ex post controls	Y	Y	Y	Y	BSSU	Target indicator achieved for 2023.

<sup>42</sup> In accordance with Article 29 of the Agency’s Financial Regulation: “Programmes and activities that entail significant spending shall be subject to ex-ante and retrospective evaluations (‘evaluation’), which shall be proportionate to the objectives and expenditure. [...] The director shall prepare an action plan to follow-up on the conclusions of the evaluations referred to in paragraph 3 and report on its progress to the Commission in the consolidated annual activity report referred to in Article 48 and regularly to the Management Board. The management board shall scrutinise the implementation of the action plan”.



Principle 13: The Agency obtains or generates and uses relevant quality information to support the functioning of internal control

Nº	Indicator	Calculation method	Source of data to obtain value for indicator	Baseline value 2023	Target value 2023	Measured value 2023	Target value 2024	Owner	Assessment/ Conclusion
<b>13.1.</b>	<b>Information and document management.</b> <i>The ED identifies the information required to support the functioning of the internal control system and the achievement of the Agency's objectives. Information systems process relevant data, captured from both internal and external sources, to obtain the required and expected quality information, in compliance with applicable security, document management and ki rules. This information is produced in a timely manner, and is reliable, current, accurate, complete, accessible, protected, verifiable, filed and preserved. It is shared within the organisation in line with prevailing guidelines.<sup>5</sup></i>								
13.1.1	% of EUAA users trained on the usage of the Electronic Records and Documents Management System (ERDMS) since the beginning of the project	((Total staff - staff not attended training) / total staff) x 100	Self-assessment & Ex post controls	60.22% <sup>43</sup>	60%	58%	60%	BSSU	Target indicator achieved for 2023.

<sup>43</sup> Calculation was based on statutory staff and excludes staff still under probation.





Principle 14: The Agency internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.

Nº	Indicator	Calculation method	Source of data to obtain value for indicator	Baseline value 2023	Target value 2023	Measured value 2023	Target value 2024	Owner	Assessment/ Conclusion
<b>14.1.</b>	<b>Internal communication.</b> <i>The Agency and the ED communicate internally about their objectives, challenges, actions taken, and results achieved, including but not limited to the objectives and responsibilities of internal control.</i>								
14.1.1	% of staff that replied that the information provided by their line manager allows them to understand the reasons for what they have to do and why	((Total replies – [replies consisting: neither agree nor disagree / Disagree / Strongly disagree/ Impossible to answer, not applicable to my work/ I prefer not to answer]) / total replies) x 100 (resulting in agree and fully agree % replies).	Staff engagement survey	76.86% Agree/ fully agree 8.5%: Disagree/ fully disagree 14.5%: Neutral answer <sup>44</sup>	70% Agree/ fully agree	<b>73%</b> Agree/ fully agree 13%: Disagree/ fully disagree 14%: Neutral answer <sup>45</sup>	70%	BSSU	Target indicator achieved for 2023.
14.1.2	Level of global satisfaction of staff with ICRM training	Total mean value of 3 Internal Control and Risk Management training modules from staff survey questionnaires rating the sessions from 1-10 (1 being the lowest, 10 being highest)  Calculated by adding the score of all survey results cumulatively across the years, then dividing the total by the no. of survey questionnaires filled in.  Total no. added satisfaction results / Total no. of questionnaires submitted = Mean value	Self-assessment & Ex post controls	8.24	≥ 7	<b>8.40</b>	≥ 7	ICCU	Target indicator achieved for 2023.
<b>14.2.</b>	<b>Separate communication lines,</b> <i>such as whistleblowing hotlines, are in place at Agency level and in line with Commission guidance and Commission communications, to ensure information flow when normal channels are ineffective.</i>								
14.2.1	(Y/N) EUAA organised event(s) to raise awareness on whistleblowing procedure at least annually.	Check	Self-assessment & Ex post controls	Y	Y	Y	Y	ICCU	Target indicator achieved for 2023
14.2.2	% of staff who knows how to challenge and report behaviours and actions not aligned with EUAA's values and missions	((Total replies – [replies consisting: neither agree nor disagree / Disagree / Strongly disagree/ Impossible to answer, not applicable to my work/ I prefer not to answer]) / total replies) x 100 (resulting in agree and fully agree % replies)	Staff engagement survey	52.47% Agree/ fully agree 20.5%: Disagree/ fully disagree 27%: Neutral answer <sup>46</sup>	55% Agree/ fully agree	<b>39%</b> Agree/ fully agree 36%: Disagree/ fully disagree 25%: Neutral answer <sup>47</sup>	55%	HRU	Target indicator partially achieved for 2023.  Action(s) identified by the Agency to fully achieve the target.

<sup>44</sup> Of which, 13% replied that they neither agree nor disagree; 0.5% replied the question was impossible to answer/not applicable; and 1% preferred not to answer.

<sup>45</sup> Of which, 14% replied that they neither agree nor disagree.

<sup>46</sup> Of which, 23% replied that they neither agree nor disagree; 2.5% replied the question was impossible to answer/not applicable; and 1.5% preferred not to answer.

<sup>47</sup> Of which, 22% replied that they neither agree nor disagree; 1% replied the question was impossible to answer/not applicable; and 2% preferred not to answer.



Principle 15: The Agency communicates with external parties about matters affecting the functioning of internal control

Nº	Indicator	Calculation method	Source of data to obtain value for indicator	Baseline value 2023	Target value 2023	Measured value 2023	Target value 2024	Owner	Assessment/ Conclusion
<b>15.1.</b>	<b>External communication.</b> <i>The Agency ensures that the external communication is consistent, relevant to the audience being targeted, and cost-effective. The Agency establishes clear responsibilities to align Agency communication activities with the Agency's political priorities and narrative of the institution.</i>								
15.1.1	(Y/N) The agency monitors and evaluates its communication activities base on pre-defined SMART objectives and KPIs	Check	Self-assessment & Ex post controls	Y	Y	Y	Y	BSSU (CPRU)	Target indicator achieved for 2023
<b>15.2.</b>	<b>Communication on internal control.</b> <i>The Agency communicates with external parties on the functioning of the components of internal control. Relevant and timely information is communicated externally, taking into account the timing, audience, and nature of the communication, as well as legal, regulatory, and fiduciary requirements.</i>								
15.2.1	(Y/N) The EUAA ED timely communicates with external stakeholders the internal control deficiencies action plan by uploading this information in the internal control webpage on the EUAA website <sup>48</sup> and reporting accordingly in the CAAR.	Check	Self-assessment & Ex post controls	Y	Y	Y	Y	BSSU	Target indicator achieved for 2023

<sup>48</sup> <https://euaa.europa.eu/about-us/governance-and-internal-control>



Principle 16: The Agency selects, develops, and performs ongoing and/or separate assessments to ascertain whether the components of internal control are present and functioning

Nº	Indicator	Calculation method	Source of data to obtain value for indicator	Baseline value 2023	Target value 2023	Measured value 2023	Target value 2024	Owner	Assessment/ Conclusion
<b>16.1.</b>	<b>Continuous and specific assessments.</b> <i>The ED continuously monitors the performance of the internal control system with tools that make it possible to identify internal control deficiencies, register and assess the results of controls, and control deviations and exceptions. In addition, when necessary, the Executive Director carries out specific assessments, considering changes in the control environment. Ongoing assessments are built into business processes and adjusted to changing conditions.</i>								
16.1.1.	% Financial ex-post controls book value coverage for a financial year.	The sample is calculated following the ex post controls methodology, as defined in Decision of the Executive Director No 10 of 7 May 2021 on the establishment of a risk-based strategy for financial ex post controls.	Ex post controls	15%	5 %	15%	5 %	ICCU	Target indicator achieved for 2023.
16.1.2.	Number of procurement files assessed during a single financial year through ex post controls.	Check	Ex post controls	2	1	1	1	ICCU	Target indicator achieved for 2023.
<b>16.2.</b>	<b>Sufficient knowledge and information.</b> <i>Staff performing ongoing or separate assessments has sufficient knowledge and information to do this, specifically on the scope and completeness of the results of controls, control deviations and exceptions.</i>								
16.2.1	% of managers <sup>49</sup> (extended management) that have followed training on the Internal Control Framework <sup>50</sup> (including fraud prevention) <sup>51</sup>	((Total managers - managers not attended training) / total managers) x 100	Self-assessment & Ex post controls	85% <sup>52</sup>	≥85%	84%	≥85%	ICCU	Target indicator achieved for 2023.
<b>16.3.</b>	<b>Risk-based and periodical assessments.</b> <i>The Agency varies the scope and frequency of specific assessments depending on the identified risks. Specific assessments are performed periodically to provide objective feedback.</i>								
16.3.1	(Y/N) Ex post control on the efficiency and effectiveness of the EUAA's internal control systems are implemented within the target deadlines agreed with the Head of C4 and ED and results are made available on time to feed the Declaration on the CAAR of the ED and ICC	Check	Self-assessment & Ex post controls	Y	Y	Y	Y	ICCU	Target indicator achieved for 2023.

<sup>49</sup> Indicator 4.2. as per MB Decision No 71. scope is for training of managers on internal control during the last two year. ICC proposed scope of this indicator to be those managers trained and recommend that the full training is to be followed again after 5 years.

<sup>50</sup> Mandatory training for all EUAA staff; refresher course required for anyone who has not attended such training in the last five years.

<sup>51</sup> Art. 74(7) of the General Financial Regulation 2018 (Regulation (EU, Euratom) 2018/1046): In each Union institution, the authorising officer by delegation shall ensure the following: (a) that the authorising officers by subdelegation and their staff receive regularly updated and appropriate information and training concerning the control standards and the methods and techniques available for that purpose; b) that measures are taken, where needed, to ensure the effective and efficient functioning of the control systems in accordance with paragraph 2

<sup>52</sup> Only managers passing their probation period has been used for the analysis of this indicator.



Principle 17: The Agency assesses and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including the Management Board and senior management, as appropriate.

Nº	Indicator	Calculation method	Source of data to obtain value for indicator	Baseline value 2023	Target value 2023	Measured value 2023	Target value 2024	Owner	Assessment/ Conclusion
<b>17.1</b>	<b>Deficiencies.</b> <i>With the support of the ICC and other RAOs (as relevant) in charge of risk management and internal control, the ED considers the results of the assessments of how the internal control system is functioning within the Agency. Deficiencies are communicated to management and to the departments responsible for taking corrective action. They are reported in the CAAR and to the MB and senior management, as appropriate.</i>								
17.1.1	ICCU regularly delivers accurate and reliable information on governance, internal control and risk management in cover notes including relevant reports, for each MB meeting	Check	Self-assessment & Ex post controls	At least 3 cover notes per year	At least 3 cover notes per year	Y	At least 3 cover notes per year	ICCU	Target indicator achieved for 2023.
<b>17.2.</b>	<b>Remedial action.</b> <i>Corrective action is taken in a timely manner by the staff member(s) in charge of the processes concerned, under the supervision of their management. With the support of the ICC in charge of risk management and internal control, the Executive Director monitors and takes responsibility for the timely implementation of corrective action.</i>								
17.2.1	% of timely implementation of corrective actions to address internal control deficiencies identified during the internal control self-assessment exercises <sup>53</sup>	((Total no. of corrective actions by a given quarter [Q1/Q2/Q3/Q4] - implemented actions planned or in progress by a given quarter [Q1/Q2/Q3/Q4]) + (implemented actions ahead of target date)) / ((Total. corrective actions of a year) + (implemented actions ahead of target date)) x 100	Self-assessment & Ex post controls	92.5% <sup>54</sup>	90%	52%	90%	ICCU	Target indicator partially achieved for 2023.  Action(s) identified by the Agency to fully achieve the target.

<sup>53</sup> Indicator 4.1. as per MB Decision No 71.

<sup>54</sup> The indicator does not cover results of the financial ex-post control exercise finalised in September 2022 as they are monitor through different means.