Fraud Risk Register Action Plan Summary

This Fraud Risk Register Action Plan Summary has been developed based on the 'Internal guidance on the methodology of fraud risk management and establishment of an anti-fraud strategy'[1] approved by the Executive Director of the European Union Agency for Asylum (EUAA). This document serves as a summary of the Agency's Fraud Risk Register Action Plan, an internal working document endorsed by EUAA senior management which provides input on the status of implementation of the risk responses. This register has also served as a mechanism for EUAA senior management to propose to the Management Board the themes that reflect the EUAA's priorities in the fight against fraud for the Anti-Fraud Strategy and Framework (AFS) outlook 2024-2026. These themes are listed below:

1. Tone at the top.
2. Reporting and escalation mechanisms
3. Fostering the development of a project governance portfolio (both IT and operational) that is regularly reviewed and endorsed by senior management.
4. Information security policy
5. Security access rights
6. Further mitigating the risk of management overriding financial controls
7. Further supporting recovery actions
8. Fostering the use of ABAC LCK as the central contract management recording
9. Monitoring and reporting tool of the EUAA
10. Further enhancing the Early Detection and Exclusion System (EDES)
11. Further enhancing the prevention, detection correction and follow-up of internal control deficiencies to mitigate fraud control risks to a minimum.
12. Reinforcing the EUAA internal control and anti-fraud architecture by ensuring that ex ante and ex post control activities work together and are integrated in control strategies.
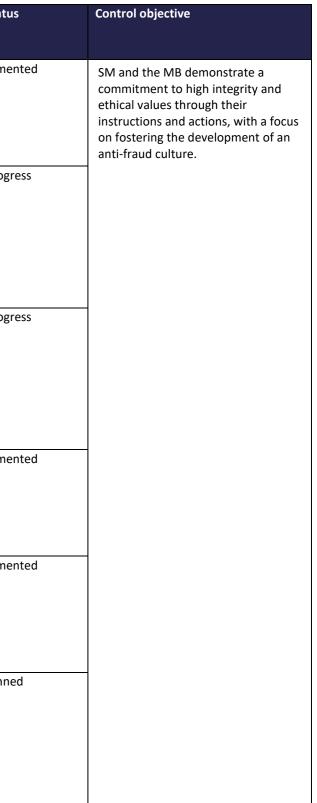
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[1] IG-009-001 Internal guidance on the methodology of fraud risk management and establishment of an anti-fraud strategy is available on the Agency's website here, within https://euaa.europa.eu/about-us/governance-and-internal-control under the section on 'Internal Control'

Fraud Risk Management Objective	Priority measure[2]	Risk cause summary	Risk Response (Control Activity)	Owner	Target Date	Status	Control objective
1. Fraud risk governance: The SM and MB demonstrate in their instructions and actions a commitment to high integrity and ethical values regarding the management of fraud risk by establishing and communicating to all staff a sound and solid ethical framework and anti-fraud strategy	**1.1 Makes an organisational commitment to fraud risk management** With the support of the ICCU, the SM demonstrates a commitment to and is involved in the fraud risk management process by establishing and documenting objectives and priority measures to prevent and detect fraud.	**1** There is a continued need to strengthen the knowledge and maintain a high level of awareness among EUAA staff regarding ethics, internal control, risk management and anti-fraud matters.	1.1 Create a section on the EUAA intranet and extranet explaining how EUAA senior management fosters a culture of zero tolerance to fraud by summarising the main controls in place	ICCU	Q4 2024	Implemented	SM and the MB demonstrate a commitment to high integrity and ethical values through their instructions and actions, with a focus on fostering the development of an anti-fraud culture.
			1.2 Info session to be provided by ICCU to all staff on the main control measures and escalation mechanisms in place to foster a culture of zero tolerance to fraud and mismanagement, including any issues with an impact on staff well-being	ICCU	Q4 2024	In progress	
			1.3 ICCU to regularly inform staff on the relevant new/updated controls put in place by SM to foster a culture of zero tolerance to fraud through posting in the 'Announcements/ Highlighted News' part of the intranet site, and announcements via e-mail.	ICCU	Q4 2024	In progress	
			1.4 ICCU to include specific slides in both induction training and fraud prevention and exceptions training materials summarising the main measures in place to foster a culture of zero tolerance to fraud.	ICCU	Q4 2024	Implemented	
			1.5 ICCU to regularly report (at least biannually) on the percentage of staff who has followed the compulsory trainings on ethics and integrity, respect and dignity and fraud prevention.	ICCU	Q1 2024	Implemented	
			1.6 A training map to be proposed by ICCU indicating the minimum recommended training requirements for members of the staff committee regarding internal control, governance, and ethics and fraud prevention.	ICCU	Q2 2024	Planned	

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[2] Only priority measures where a risk was identified are listed

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		2 There is room to update and increase awareness and better integrate the Agency's AFS, fraud prevention objectives and priority measures for fraud deterrence, prevention, and detection within the modus operandi of all EUAA staff.	2.1 A new fraud risk register to be communicated to the MB.	ICCU	Q3 2024	In Progress	Management and the MB demonstrate their commitment to high integrity and ethical values through their instructions and actions by defining, communicating, up-dating and approving at the right level fraud prevention risk management objectives and priority measures.
			2.2 The fraud risk management methodology to be revised every three years and to be endorsed by SM.	ICCU	Q3 2023	Implemented	
			2.3 A new fraud risk register action plan and anti-fraud strategy to be made available on the EUAA intranet site and to be accessible to all staff members.	ICCU	Q3 2024	Planned	
			2.4 An info session to be provided by ICCU to the risk management correspondents (RMCs) on the new fraud risk management methodology.	ICCU	Q2 2024	In progress	
			2.5 Updated and appropriate information including new fraud prevention controls and AFS process information are to be incorporated in the content and training material on fraud prevention.	ICCU	Q2 2024	In progress	
		3 There is room to increase awareness to ensure that agency staff report any red flags of fraud, in accordance with the EUAA regulatory communication channels.	3.1 Training focusing on fraud risk management, fraud deterrence, prevention and detection to be compulsory to all staff and to be followed every 5 years for staff involved on the financial circuits.	ICCU	Q4 2024	Planned	Management and the MB demonstrate their commitment to high integrity and ethical values in their instructions and actions by ensuring that the Agency's whistleblowing guidelines have a prominent place on the EUAA intranet site and are well understood by the staff.
			3.2 AFS to explain how to report on and deal with suspected red flags of fraud and the main roles and responsibilities within the EUAA.	ICCU	Q4 2025	Planned	
			3.3 Redrafting question 14.2.2. of the Staff Engagement Survey by linking it better to whistleblowing hotlines and referring specifically to fraud[3].	HRU	Q2 2025	Planned	
			3.4 Finance Guidance provisions regarding fraud deterrence and whistleblowing hotlines to be aligned with the Agency's Financial Regulation to avoid staff misunderstanding on the Agency's existing whistleblowing hotlines.	FINU	Q4 2025	In progress	

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[3] Corrective action 107 deficiency 64 of central register of deficiencies and corrective action plan

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		4 There is room to enhance and increase awareness on the policy for the management and prevention of conflict of interest.	4.1 Info sessions to be delivered to all staff on the newly adopted policy on conflict of interest.	HRU	Q4 2024	Implemented	The SM and the MB demonstrate high integrity and ethical values in their instructions and actions by ensuring that staff members attend awareness raising sessions on the newly adopted policy for the prevention and management of conflicts of interest.
		5 There is room to assess the possibility of improving controls preventing 'revolving door' conflict of interest situations.	5.1 In order to strengthen internal control processes and procedures regarding "revolving doors", the EUAA SM should assess the possibility of putting in place controls to ensure that the EUAA issues formal decisions regarding "revolving doors" within the applicable time limit. Based on the above, active monitoring of the professional activity of their former senior staff members to be implemented[4].	HRU	Q2 2025	Planned	The Management and the MB demonstrate high integrity and ethical values in their instructions and actions by ensuring that a system is in place for recording details of any arising potential or real conflicts of interest.
		6 Revolving doors risk for MB members should be assessed.	6.1 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[5].	MB sec (with the support of ICCU)	Q4 2025	Planned	The SM and the MB demonstrate high integrity and ethical values in their instructions and actions by ensuring that internal rules for MB members on 'revolving door' situations are in place.
	1.4 The Agency establishes fraud risk governance roles and responsibilities across the Agency The Management identifies and appoints the functions with key roles and responsibilities regarding the implementation of the Anti-Fraud Strategy.	**7** There is room to better document fraud prevention governance roles and responsibilities across the Agency as well as the main steps at Agency level when processing whistleblowing cases.	7.1 ICCU to propose to the ED and MB as part of an appendix the AFS guidance for the processing of whistleblowing cases (raised by EUAA staff members), and, in particular, defined and documented roles and responsibilities for the Ethic Correspondents, the OLAF Correspondent, LSU, ICCU, the ED, the DED, and any other relevant actor.	ICCU	Q2 2025	Planned	The management and the MB demonstrate high integrity and ethical values in their instructions and actions by defining adequate guidance on the Agency's AFS for handling whistleblowing cases and outlining the obligations of all relevant parties.
			7.2 The OLAF correspondent's role and responsibilities should be highlighted in the Agency's AFS.	ICCU	Q3 2024	In progress	
			7.3 The OLAF correspondent's role and responsibilities to be defined based on the Commission	ICCU	Q3 2024	In progress	

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[4] Internal Control deficiency 5 CA 6 central registers of deficiencies and action plan
[5] Internal Control deficiency 5 CA 7 central registers of deficiencies and action plan

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			guidelines on the tasks and responsibilities of the OLAF correspondents of Commission services and executive agencies.				
2. Fraud risk assessment Based on the EUAA's fraud risk management objectives and priorities, the SM performs a comprehensive fraud risk assessment to identify specific fraud incentives, pressures and opportunities, assess existing fraud control activities and implement actions to mitigate residual fraud risks.	**2.1 Involves appropriate levels of management and staff from across the different units and functions of the Agency** The fraud risk assessment process includes managers and staff at relevant levels and recognises that fraud can happen at any level or in any entity of the Agency.	8 There is room to better align procurement risk management methodology with the corporate and COSO risk management frameworks.	8.1 To align procurement risk management methodology with the Agency COSO risk management methodology when updating and reviewing the SOP on procurement and contract management[6].	PFMU (with the support of ICCU)	Q1 2025	Planned	The procurement risk assessment process is well defined in terms of scope, frequency, risk tolerance and responsibilities, and it is aligned to the Agency's risk management manual.
			8.2 The SOP on procurement should specify the coverage, when, and who should implement procurement risk management in the Agency, in particular the risk tolerance, which procurement phases will be assessed, who is responsible and how they will be supported as well as the methodology to be used for the risk review[7].	PFMU (with the support of ICCU)	Q1 2025	Planned	
	2.3 Considers various types of fraud The Agency considers a wide range of possible fraud schemes, and specifically the risk of management overriding controls.	9 The Agency should continue to and further mitigate the risk of management overriding financial controls.	9.1 All cases of RAOs overruling FVAs should be supported by internal financial rules approved by the ED and, in the event of an overruling, the concerned agents must follow the internal procedures[8].	FINU	Q4 2025	In progress	The Agency ensures that adequate controls are in place to mitigate the risks of management overriding controls to a minimum.
	2.7 Determines how to respond to risks The fraud risk assessment team's ultimate goal is to formulate effective and appropriate responses to all fraud risks.	10 There is room to further enhance controls in place to ensure that responsible business owners timely implement corrective actions.	10.1 Significantly delayed recommendations and corresponding corrective actions to be presented at least every quarter during a management meeting. The ED to instruct all relevant Heads of Unit (as the key business owners) to report quarterly (after validation by the Head of the respective Centre) on delays in the implementation of the corrective actions approved by the management as part of ex post controls, validation of accounting systems or issued by the control bodies.	ICCU	Q2 2024	Implemented	Appropriate responses to all fraud risks are timely implemented.

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[6] Deficiency 24, CA 42, central register of deficiencies and corrective action plan

[7] CA 35.2 Financial ex post controls report 2022

[8] CA 46.1.3 Financial ex post controls report 2022 (in progress as part of the new Finance Guidance)

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			Such a reporting instruction will be documented as an EDD/MBD working instruction prepared by ICCU and approved either by the EUAA senior management or the MB.				
3. Fraud control activity The EUAA mitigates the risk of fraud events occurring or not being detected in a timely manner through selecting, developing, and deploying preventive and detective fraud control activities across all the priority areas.	**3.4 Uses a combination of fraud control activities** The Agency ensures that fraud control activities include a range, variety and mix of preventive and detective controls that also address the possibility of management overriding controls.	11 There is room for mapping all IT systems that require access rights and to create a central repository of access rights.	11.1 The Management to assess the possibility of mapping all systems (IT and non-IT related) that require access rights and to create a central repository of access rights. ICTU to introduce such a point for discussion and decision during a SM meeting.	ICTU (SM)	Q2 2025	In progress	The 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 to introduce such a point for discussion and decision during ICT Governance Board meeting.
		12 There is room to decrease the number and financial impact of exceptions and non-compliances.	12.1 ICCU to run meetings with key stakeholders within the Agency to identify improvements to 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 revising and streamlining the Manual for managing exceptions/non-compliance events.	ICCU	Q2 2024	Implemented	The Agency ensures that it has an effective system in place that regularly monitors and reviews exceptions and non-compliance events that may indicate potential red flags of fraud.
			12.2 A meeting between the RAO and/or line manager and ICCU to be held as soon as the RAO deems that the matter raised by the staff member may represent an exception or non-compliance event for ICCU to support on the drafting of the form, providing advice on the corrective actions and assessing the risk of red flag of fraud. Moreover, a quality check from ICCU will be done just after the event is introduced in the workflow by the data entry agent.	ICCU	Q3 2024	In progress	
			12.3 Non-compliances/control weaknesses identified by ICCU through, for instance, ex post controls, may be validated and approved either through a Paperless workflow or through a	ICCU	Q3 2024	In progress	

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			report based on a decision by the Head of ICCU. Non-compliances identified by control bodies (e.g., IAS, ECA, OLAF, etc…) will not be validated and approved through a Paperless workflow, ICCU will log all approved exceptions/non-compliances regardless of the source in a Central Register for Internal Control Deficiencies and Correction Action Plan.				
			12.4 Any staff member having the RAO's, or line manager's instruction, can launch the Exceptions/Non-Compliance Event's workflow as data entry agent. In case of disagreement between the staff member and the RAO or line manager, Article 45 of EUAA FR applies and this needs to be documented in the new exceptions and non-compliance process document.	ICCU	Q3 2024	In progress	
			12.5 From a quantitative perspective, overall internal control deficiencies shall be considered material and lead to a reservation in the CAAR if its financial impact is >2% of authorised payment appropriations for the financial year (rather than >2% of authorised commitments for the financial year)	ICCU	Q3 2024	Planned	
		13 Fraud prevention controls, in the form of internal rules the Agency has adopted in respect of financial matters, to be notified to the European Parliament, the Council, ECA and the accounting officer of the Commission.	13.1 FINU, to propose to the ED a working instruction to ensure compliance with Article 73(6) of the General Financial Regulation[9].	FINU	Q2 2025	In progress	The ED notifies the European Parliament, the Council, ECA and the accounting officer of the Commission of any decisions/internal rules on financial matters (including those on delegations) within two weeks of their adoption.
		14 There is room to optimise the number of RAOs and to better document the limits of their (sub)delegations as well as fully align delegations with the EUAA	14.1 The new Decision on Delegations and Nominations to take into consideration and include the needed provisions addressing the corrective actions adopted by SM in ex post control reports 2022	FINU	Q2 2025	In progress	The ED ensures that the maximum ceiling amounts for authorisations (sub-) delegated to RAOs are based on a risk assessment in accordance with EUAA's organisational structure, defined in a homogenous manner and

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[9] CA 23.1, 23.2, 23.3 Financial ex post controls report 2022 (In progress as part of the new decision on delegations and nominations)

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		organisational structure and the internal control responsibilities.	and 2024. Adequate measures and controls to be implemented to put into action those provisions and to mitigate the risks and internal control weaknesses identified[10].				in proportion to the risk corresponding to the powers (sub-) delegated. The Agency ensures that financial and accounting central systems are properly managed through effective security access rights for fraud prevention and detection.
		15 There is room to encourage the use of ABAC LCK to increase assurance and ensure the sound contract management, monitoring and reporting of FWCs and legal commitments.	15.1 Head of Administration Centre to: • identify the business owner of LCK; • request consultancy support from ABAC contractor to assist on further development of internal knowledge of LCK capabilities. • Identify the responsible line manager to support colleagues in effective and efficient usage of LCK and adequately train them for this role; • assess the possibility to abolish any parallel monitoring tools[11]	Head of C5	Q2 2025	Planned	The Agency ensures that an adequate contract management monitoring tool is in place and used effectively to monitor legal commitments and to avoid intentional spending beyond the maximum regulatory ceilings.
			15.2 The Head of C5 should ensure that the encoding of the legal commitments is done correctly. To this end, the process to be documented and endorsed by Head of C5.[12]	Head of C5	Q2 2025	Planned	
			15.3 An additional step is also to be added at the end of the individual budgetary commitment workflows, instructing the FIA to finalise the registration of the legal commitment after it has been signed by the RAO and countersigned by the contractor.[13]	PFMU	Q2 2025	Planned	
		16 There is room to further increase assurance that decisions to develop and replace IT systems or further develop existing IT systems are supported by a well-documented cost-effectiveness analysis approved at the right level of management.	16.1 ICT governance board to assess the feasibility of externalising an ex post control (consultancy / audit) to determine whether decisions to replace, develop or further develop existing financial	ICTU (ICT Governance Board)	Q2 2025	Planned	The Agency ensures that decisions to replace, develop or further develop existing financial IT systems are supported by a well-documented cost-effectiveness analysis and approved at the right level of management.

[10] CAs 35, 36, 37 ICSA 2022, CA 19.1, 19.2 Financial ex post controls report 2022. Deficiency 52, CA 87 of Central register of deficiencies and corrective action plan. This mitigation action is in progress as part of the new decision on delegations and nominations
[11] Source: CA 6.5 Financial ex post controls register
[12] Source: CA 39.2.1 Financial ex post controls register
[13] Source: CA 39.2.2 Financial ex post controls register

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			IT systems are supported by a well-documented cost-effectiveness analysis and approved at the right level of management. If this is the case, to identify whether it was necessary to develop / replace systems that do not meet business needs. An action plan for corrective actions should be provided to mitigate all risks identified and to feed into the pilot project for an EUAA project management portfolio.				
		17 There is room for mapping the security controls based on the existing risks before the Agency implements security measures.	17.1 Security information policy to be implemented in the agency by duly mapping risks and identifying the mitigating controls. ICTU to make a proposal to Head of C5 who should approve the policy.	ICTU	Q4 2025	Planned	The Agency ensures it has an effective information security policy in place to maintain the relevant IT systems duly protected.
		18 There is room to improve IT governance and project controls.	18.1 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[14].	ICTU	Q4 2024	Planned	The Agency ensures that all projects (IT and operational) have a business case, a business owner and a steering committee or Project Board before, during and after implementation.
		19 There is room to better prioritise the Agency's programme and project portfolio.	19.1 The Agency's management to implement an organisation-wide project portfolio that it is regularly monitored and endorsed by the ED[15].	BSSU (Project Portfolio Board, SM)	Q2 2024	Planned	The Agency ensures that the project portfolio is regularly reviewed and endorsed by management to align with business needs and avoid duplications of efforts.
			19.2 For every project in the Agency's project 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 its performance and monitoring[16].	BSSU	Q2 2024	Planned	

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[14] CA 51 IAS IT report 2021 - 1.b), ICSA 2020, ICSA 2021
[15] Source: CA 55 ICSA, IAS IT report 2021, ICSA 2020
[16] Source: CA 56 IAS IT report 2021 - 2.b

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			19.3 The management to assess current project, programme governance, and project management methodologies in use by the 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, the management to develop a single framework procedure that defines the principles and expected practices for all projects regarding 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.[17]	BSSU	Q2 2024	Planned	
			19.4 The management to assess current project, programme governance and project management methodologies in use by the Agency's Centres and decide on changes and improvements that may be required to improve project planning, delivery, control and cost-effectiveness.[18]	BSSU	Q2 2024	Planned	
			19.5 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. This is to be implemented as part of a new organisational Portfolio/ Programme/ Project Management Framework, which is to be	BSSU	Q2 2024	Planned	

[17] Source: CA 60 ICSA; IAS IT report 2021 - 4.a

[18] Source: CA 64 ICSA; IAS IT report 2021 - 5.b), ICSA 2020, ICSA 2021

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			produced by the project and programme managers.[19]				
		20 There is room to enhance controls over the acquisition, development, and maintenance of ICT systems/software.	**20.1** The future secure software development life-cycle framework policy to incorporate secure development activities in line with the European Commission's secure development standards (to be updated regularly and made available to the intra-muros staff).[20]	ICTU	Q1 2024	Planned	The Agency ensures that it effectively controls the acquisition, development and maintenance of ICT systems/software to ensure that the confidentiality, integrity, and availability of the data to be processed is adequately secured and that the systems/software meet the defined protection requirements.
			20.2 The ED to define, based on a proposal from ICTU, a standard operating procedure or working instructions that cover the expected development practices.[21]	ICTU	Q1 2024	Planned	
	3.5 Deploys control activities through policies and procedures The EUAA ensures that fraud control activities are well documented and implemented through policies and procedures.	**21** Further enhance the Early Detection and Exclusion System (EDES) by defining the process for the ED to report to the panel on unreliable economic operators if the Agency detects and assesses that such operators should be excluded from receiving funds and be blocked in the EDES database set and operated by the Commission, and when applicable how to impose financial penalties on them.	**21.1** Internal financial rules on how to report and request for exclusion of an economic operator from the EDES panel should be duly documented and approved at the adequate level in accordance with EUAA governance rules.	Head of C5	Q4 2026	In progress	The Agency ensures that internal instructions on the use of the Early Detection and Exclusion System (EDES) are duly documented and approved at the adequate level.
		22 There is room to reinforce the EUAA internal control and anti-fraud architecture by ensuring that ex ante and ex post control activities work together and are integrated in control strategies.	**22.1** FINU to propose an ex ante control strategy for financial operations and financial circuits to the ED 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. [22]	FINU (following approval of Head of C5 / the ED)	Q4 2026	In progress	The Agency ensures that it has a risk-based ex ante control strategy that defines the ex ante controls on procurement and financial operations implemented by the Agency and documenting to what extent the applied ex ante control activities address the anti-fraud objectives defined in Article 30 of the Agency's Financial Regulation.
			22.2 The ex ante control strategy for financial operations shall be	FINU	Q4 2026	In progress	

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[19] Source: CA 65 IAS IT report 2021 - 5.c, ICSA 2021

[20] Source: CA 62 IAS IT report 2021 - 4.c, ICSA 2021

[21] Source: CA 63 IAS IT report 2021 - 5.a, ICSA 2021

[22] Source: CA 45.1.1 , 45.2.1, 45.3.2, 45.5.1, 45.5.2, 45.4.3, 45.4.2, 45.4.4, 45.5.4, Financial ex post control register

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			regularly assessed and, if needed, updated. The strategy should define the methodology used to quantify staff costs 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.[23]				
5. Fraud risk management monitoring activities The EUAA selects, develops, and performs ongoing assessments to ascertain whether each of the five fraud risk management objectives are present and functioning and communicates the anti-fraud strategy action plan in a timely manner to parties responsible for taking corrective action, including the SM and MB.	**5.3. Assesses, communicates and remediates deficiencies.** The Management assesses the results of the fraud risk management monitoring programme, communicates deficiencies to those tasked with corrective actions, and ensures appropriate remediation is promptly implemented.	**23** There is room to further select, develop, and perform control measures to ensure the effective implementation of recovery actions.	23.1 The Head of C5 to put in place a governance document (SOP, policy or guidance) approved at the adequate level, taking into the internal procedure provisions for the recovery of amounts receivable[24]. Such a governance document should document the process in place defining the roles and responsibilities intended to ensure the implementation of timely recovery actions, which would allow staff to deal with cases related to recovery measures in the most efficient and effective manner, delineating clear responsibilities among the involved parties.	Head of C5 (with the support of FINU and the Accountant)	Q4 2025	In progress	EUAA SM selects, develops, and performs control measures to ensure the effective implementation of recovery actions.
			23.2 The Accountant to be immediately informed of cases of fraud that have financial implications (this would make it possible to immediately contact the bank and ask them to block any payment/s).	ICCU	Q4 2025 (as part of the step-by-step guidance on whistleblowing to be included in the AFS)	Planned	
		24 There is room to promptly share and explain non-compliances and the remedial actions to the relevant business owners.	24.1 EUAA management to endorse and timely implement the action plan from the Deloitte report that has not been fully agreed by all stakeholders one year after it was	ICCU	Q2 2024	Implemented	The Agency ensures that preliminary findings are promptly shared, explained, and validated with RAOs when internal control weaknesses or financial irregularities are identified

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[23] Source: CA 45.1.2 Financial ex post control register
[24] EC Decision No. C(2018) 5119 final of 3/8/2018

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Fraud Risk Management Objective	Priority measure[2]	Risk cause summary	Risk Response (Control Activity)	Owner	Target Date	Status	Control objective
			issued.[25]				during ex post controls.
			24.2 ICCU to run an info session to extended management to ensure they are duly informed of audit findings, inform them of significant delays.	ICCU	Q2 2025	In progress	
			24.3 ICCU to conduct a one-hour info session for all staff to inform them of the main controls in place (ECA, IAS, ex post controls, the internal control self-assessment, monitoring criteria, risk management, and fraud risk management) and how the Management fosters a tone at the top culture.	ICCU	Q4 2024	Planned	
			24.4 Accountability of the management team for the timely implementation of corrective actions to be increased by defining relevant supervision arrangements by the Management with support of the ICC in line with the new EUAA internal control framework, i.e.: presenting to the management team on a regular basis the actions which are significantly delayed[26].	ICCU	Q1 2024	In progress	

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[25] Source: CA 84 Accounting Validation Report 2022, ICSA 2022
[26] CA 86 ICSA 2022

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