



Appendix III: Internal control monitoring criteria per control activity priority

Internal control monitoring criteria	Themes summarising controls activities priorities for the period 2024-2026
Percentage of staff that agree that at the EUAA decisions are taken and necessary actions are undertaken with integrity;	Tone at the top
Percentage of staff that participated in training on 'ethics and integrity' and on 'respect and dignity';	Tone at the top / Reporting and escalation mechanisms
Percentage of staff that believe that the decision-making process is clear and that the escalation mechanisms are known, and work as intended;	Reporting and escalation mechanisms
(Yes/No) Annual update / reminder of declaration of interests for Management Board members	Tone at the top
(Yes/No) Regular reporting to the Management Board on general governance indicators for monitoring of the management carried out by the Executive Director;	Further enhance the prevention, detection correction and follow-up of internal control deficiencies to mitigate fraud control risks to a minimum
Percentage of implementation within the target deadline of mitigating measures against significant and critical risk identified during the risk management exercise;	Further enhance the prevention, detection correction and follow-up of internal control deficiencies to mitigate fraud control risks to a minimum
Percentage of staff that participated in internal control and risk management training (including fraud prevention);	Tone at the top / Reporting and escalation mechanisms
Percentage of timely implementation of agreed mitigating actions in the Agency's Fraud Risk Register;	Further enhance the prevention, detection correction and follow-up of internal control deficiencies to mitigate fraud control risks to a minimum
Percentage of actors involved in the financial circuits (financial initiating agents, financial verifying agents, responsible authorising officers) having followed the minimum compulsory competence framework (ABAC, Expenditure Life Cycle, internal control and fraud prevention);	Further enhance the prevention, detection correction and follow-up of internal control deficiencies to mitigate fraud control risks to a minimum
(Yes/No) Implementation of important and very important recommendations from IAS is not outstanding and delayed for more than one year;	Further enhance the prevention, detection correction and follow-up of internal control deficiencies to mitigate fraud control risks to a



Internal control monitoring criteria	Themes summarising controls activities priorities for the period 2024-2026
	minimum
(Yes/No) Implementation of ECA observations is not outstanding and delayed for more than one year;	Further enhance the prevention, detection correction and follow-up of internal control deficiencies to mitigate fraud control risks to a minimum
Percentage of IT projects that have a business case and have been agreed by EUAA's management; once in production a business owner and IT steering committee are appointed;	Foster the development of a project portfolio governance (both IT and operational) that is regularly reviewed and endorsed by senior management
Percentage of applicable ABAC security control access rights (8 for ABAC workflow and 3 for data warehouse) that EUAA is in full compliance with;	Security access rights
Percentage of compliance in the annual user rights review exercise	Information security policy
Percentage of implemented mitigating controls associated with risks for the sensitive functions;	Further mitigate the risk of management overriding financial controls
Percentage of the annual financial impact of exceptions and non-compliances over the total number of payment appropriations executed;	Reinforce the EUAA's internal control and anti-fraud architecture by ensuring that ex ante and ex post control activities work together and are integrated in control strategies
Level of global satisfaction of staff with internal control and risk management training (including fraud prevention);	Reporting and escalation mechanisms
(Yes/No) The EUAA organised (an) event(s) to raise awareness on whistleblowing procedure at least annually;	Reporting and escalation mechanisms
Percentage of staff that know how to challenge and report behaviours and actions not aligned with the EUAA's values and missions;	Reporting and escalation mechanisms
(Yes/No) The Executive Director communicates in a timely manner with external stakeholders the internal control deficiencies action plan by uploading this information on the EUAA's internal control webpage and reporting accordingly in the consolidated annual activity report;	Further enhance the prevention, detection correction and follow-up of internal control deficiencies to mitigate fraud control risks to a minimum
Percentage book value coverage of financial <i>ex post</i> controls for a financial year;	Reinforce the EUAA's internal control and anti-fraud architecture by ensuring that ex ante and ex post control activities work together and

EUAA/MBD/169/2024

European Union Agency for Asylum

Page 31/32





Internal control monitoring criteria	Themes summarising controls activities priorities for the period 2024-2026
	are integrated in control strategies
Number of procurement files assessed during a single financial year through <i>ex post</i> controls;	Reinforce the EUAA's internal control and anti-fraud architecture by ensuring that ex ante and ex post control activities work together and are integrated in control strategies
Percentage of managers (extended management) that have followed training on the internal control framework (including fraud prevention);	Tone at the top
(Yes/No) <i>Ex post</i> controls on the efficiency and effectiveness of the EUAA's internal control systems are implemented within the target deadlines agreed with the Head of the Institutional and Horizontal Affairs Centre and Executive Director and results are made available on time to feed the declaration in the consolidated annual activity report of the Executive Director and the manager responsible of risk management and internal control;	Further support recovery actions/ Foster the use of ABAC LCK as the central contract management recording, monitoring and reporting tool of the EUAA/ Further enhance the Early Detection and Exclusion System (EDES)
The Internal Control and Compliance Unit regularly delivers accurate and reliable information on governance, internal control and risk management in cover notes including relevant reports, for each Management Board meeting;	Tone at the top
Percentage of timely implementation of corrective actions to address internal control deficiencies identified during the internal control self-assessment exercises.	Further enhance the prevention, detection correction and follow-up of internal control deficiencies to mitigate fraud control risks to a minimum