

Assessment of internal control principles

Based on the communication from the European Commission on the guidelines for the CAAR¹, the results of the assessment of internal control principles as part of the self-assessment for the financial year 2024 (implemented Q1 2025) are provided, covering:

- overview of the state of play of all 17 internal control principles and components (control environment, risk assessment, including risks of fraud, control activities, information and communication, monitoring activities).
- information how effectively the internal control principles are implemented. If applicable, indicating any prominent internal control weaknesses that have occurred in the reporting year as well as identifying the achievements in the area.
- the results of the actions taken during the year to address the identified weaknesses.

CONTROL ENVIRONMENT

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

In 2024, the Agency took further steps to strengthen its ethical framework and heighten staff awareness on this topic. In this context:

- six ethics related modules were integrated into the human resources management system – Sysper, making them accessible to staff involved in managing conflicts of interest in the Agency. Complementary guidance was provided through the Agency’s intranet, information sessions, emails and one-to-one consultations on the practical application of the ethics framework.
- an automated system was implemented to facilitate the collection of signatures for declarations of conflicts of interest (including renewals) from staff members working with the Agency for more than two years, in line with the 2024 recommendations of the Internal Audit Service (IAS) of the Commission.

The Agency continued to provide mandatory training on ethics and integrity and to raise staff awareness on respect and dignity. The number of trained staff significantly increased following the implementation of corrective actions that successfully doubled the attendance rate and ensured the timely training of relevant staff.

In 2024, 71 % of staff were trained in respect and dignity and 79 % in ethics and integrity, compared to 42 % and 46 % respectively, in 2023. The target was met for this internal control monitoring criterion.

¹ COMMUNICATION FROM THE COMMISSION on the strengthening of the governance of Union Bodies under Article 70 of the Financial Regulation 2018/1046 and on the guidelines for the Single Programming Document and the Consolidated Annual Activity Report dated 20/04/2020- reference number C(2020) 2297 final.

When it comes to extended management, the participation rate was also considered high, exceeding the established target of 80 %. The breakdown of participation rates is as follows:

- 86 % on ethics and integrity,
- 97 % on respect and dignity, and
- 86 % on fraud prevention and escalation mechanisms.

On 23 September 2024, the IAS issued its final audit report on human resources management and ethics in the EUAA, wherein it concluded that the Agency's internal control system for HR management and ethics is adequately designed and effectively and efficiently implemented, in compliance with the regulatory framework and guidelines for EU bodies. This audit report contained four important recommendations which are incorporated in the Agency's corrective action plan together with the corrective actions addressing them.

No prominent internal control weaknesses were identified that would impair the achievement of the objectives under this principle.

2. The MB demonstrates independence from management and exercises oversight of the development and performance of internal control

The Agency's Management Board oversees governance, risk management and internal control systems and regularly exercises oversight of the management carried out by the Executive Director. In 2024:

- the Agency continued reporting quarterly to the Management Board on the status of the Agency's annual and multi-annual performance indicators set in the Single Programming Document (SPD) and on progress with governance monitoring indicators.
- the Agency continued providing updates to the Management Board on aspects relating to risk management and internal controls, including ongoing audits, and follow up on outstanding corrective actions.
- the Management Board adopted a new internal control framework.
- the Management Board adopted an anti-fraud strategy and framework 2024-2026.

The Executive Director was tasked to put in place the organisational structure, implement the internal control systems, and define the roles and responsibilities of the main internal control functions.

During the 2024 internal control self-assessment, implemented in the first quarter of 2025, no internal control weaknesses were identified that would impair the achievement of this principle.

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

Management structures, reporting lines, as well as roles and responsibilities, are defined in the Agency's governance documents, and effectively contribute to the achievement of the Agency's objectives. Within this framework:

- the Management Board adopted the latest changes to the Agency’s internal structures in Q1 2023² to be able to effectively put into action the new EUAA mandate in accordance with the EUAA Regulation. This decision was implemented through subsequent decisions of the Executive Director in 2023³ and in 2024.⁴
- The latest changes, the links between the previous titles of organisation entities and functions and the current was provided to staff bringing an additional level of clarity on organisational structures and implemented changes.
- the Agency has introduced further measures to heighten staff awareness of decisions taken at senior management, and Management Board levels. To this end, staff is debriefed by the Chair of the MB and the ED on the highlights of each MB meeting. Corporate governance decision-making processes are presented in detail during the internal control training.

Pursuant to Article 41 of the Agency’s Financial Regulation, the Executive Director as the Authorising officer has signed 60 individual decisions relating to powers of budget implementation delegations nominations.

No internal control weaknesses were identified that would impair the achievement of the objectives under this principle.

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

In 2024, the Agency introduced the following measures to further attract, develop and retain competent staff:

- the adoption of a competency framework setting out the core competences for staff (addresses a recommendation from IAS).
- awareness-raising on internal and external training possibilities, including language courses, and a dedicated leadership development programme.
- the launch of a traineeship programme.
- the possibility for staff to participate in the Justice and Home Affairs Agencies' Network (JHAAN) exchange programme, encouraging knowledge-sharing in different areas of expertise between the Agencies.
- the active integration of newcomers in the Agency.
- a range of well-being initiatives and benefits for staff, such as flexible working arrangements, financial contributions towards the expenses of physical activities, shuttle bus services to and from the office to designated areas across the island, accessibility to medical services, the reimbursement of IT and home office equipment purchases, etc.

On 23 September 2024, the Internal Audit Service issued a final audit report on human resources management and ethics in EUAA. In its report, the IAS acknowledged the adoption of the Agency’s HR strategy, and recommended developing its implementation plan, which should include a timeline for the adoption of subsequent policies and sub-strategies.

² Management Board Decision No 127 of 13 February 2023 establishing the Agency’s internal structures and laying down the internal rules of procedure (ISROP)

³ Decision of the Executive Director No 28/2023 implementing Management Board Decision No 127 of 13 February 2023 establishing the Agency’s internal structures and laying down the internal rules of procedure (ISROP)

⁴ Decision of the Executive Director No 53/2024

As an outcome of the assessment of financial ex-post controls, the Agency committed to further enhance learning and development processes by ensuring uniformity in the applicable regulatory framework and by establishing a formal process for evaluating the effectiveness of training.

The internal control weaknesses identified do not impair the achievement of the objectives under this principle.

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

In 2024, the Agency reinforced the roles and responsibilities of actors involved in the implementation of the internal control framework⁵.

The established processes for staff appraisals and reclassification were timely implemented and explained to staff.

The staff appraisal procedure was assessed by IAS as part of its audit on HR management and ethics. The final audit report was issued on 23 September 2024, and subsequent to the agreed corrective actions, the Agency proceeded to consult with DG HR on the role of Heads of Sector in the appraisal exercise. Following on the advice of DG HR, the Agency implemented the requirement for Heads of Unit to assume full responsibility for the appraisal of staff under their line management. To this end, the Heads of Unit will be conducting the appraisal of staff for the 2024 assessment exercise, which is carried out in 2025.

No internal control weaknesses were identified that would impair the achievement of the objectives under this principle.

RISK ASSESSMENT

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

In 2024, the Agency conducted an assessment (identification, analysis and evaluation) of perceived risks to the achievement of its objectives, identified at the various organisational levels (Centre, Unit, Sector). The risk assessment is conducted annually, documented and communicated to all staff, following its approval by senior management and its presentation to the MB. The outcome of risk assessment is documented in two separate compendiums, together with the Agency's register of significant and critical risks which are accessible to all staff on the Agency's intranet site.

The final audit report on human resources management and ethics in the EUAA (2024) touched upon issues relating to reporting and monitoring in the area of HR. In order to address the gaps identified by the auditors, the Agency has committed itself to develop a structured monitoring and reporting dashboard for the implementation of the recruitment plan. The list of corrective actions are found in the register of deficiencies and corrective action plan reported in Annex IX to the CAAR.

⁵ Decision of the Executive Director No 41/2024 on the roles and responsibilities for the implementation of the internal control framework

Given that the Staff Engagement Survey (SES) was not launched by Q1 2025, five internal control monitoring indicators could not be used for the overall assessment of the presence and the functioning this internal control principle.

No prominent internal control weaknesses were identified which would impair the achievement of the objectives under this internal control 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.

The Agency's risk management process is well-developed and set out in the Agency's risk management manual. The following activities were implemented in 2024:

- the organisation of two workshops with risk management correspondents.
- the quarterly monitoring of the EUAA central risk register. The latest report for Q4 2024 shows that 90 % of risk responses intended to mitigate significant and critical risks were timely implemented, which is well above the target of 80%.
- quarterly risk management reviews, that ensure follow-up on previously identified risks and highlight any new significant and critical risks to be documented in the central risk register.

The financial ex post control report for financial year 2024 (2025) reaffirmed the need to review and update the Agency's guidance on procurement, including the establishment of a procurement risk management process.

No internal control weaknesses were identified which would impair the achievement of the objectives under this internal control principle.

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

The EUAA anti-fraud strategy and framework 2024-2026, adopted by the Management Board on 31 July 2024 (MBD 169), is based on an in-depth fraud risk assessment implemented in 2023. The European Anti-Fraud Office (OLAF) and the European Commission's Directorate-General for Migration and Home Affairs (DG HOME) were consulted in the drafting of the Strategy. The Strategy and corresponding annexes are publicly accessible on the Agency's website.

Whilst revising the Fraud Risk Register Action Plan Summary during Q1 2025, it was concluded that 94 % of risk responses were implemented by the agreed target dates. The target for the second internal control monitoring indicator in the area was also achieved with 78 % of staff being trained on internal controls (including fraud prevention).

In 2024, a risk assessment of potentially or genuinely sensitive functions in the Agency was also implemented. An update of potential and genuinely sensitive functions is carried out on a yearly basis to ensure that the mitigating controls in place continue to be adequate and work as intended. New functions introduced by the latest organisational change were also factored into the assessment. Moreover, the EUAA began chairing an inter-agency project group on sensitive functions in 2024, within the Internal Control Working Group of the PDN. The project group was formed with the

objectives of having an exchange of information on existing practices and expert knowledge, and to develop a guidance for agencies on managing sensitive functions.

All corrective actions related to ICP 8 were implemented in 2024. There are no internal control weaknesses identified that would impair the achievement of objectives under this internal control principle. Please refer to Part 3.1.4 of the CAAR for more details on Prevention, detection and correction of fraud.

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

The Agency continued to effectively implement the new tasks and responsibilities mandated under the EUAA Regulation as well as the requirements stemming from new Pact on migration and asylum. The Pact programme is the Agency's response to delivering on a range of cross-cutting outputs on time and as per the requirements. It ensures focus on priority tasks and transparent processes, as well as consistency in exchanges with external stakeholders. It facilitates coordination, monitoring and reporting internally and with stakeholders, enhancing trust and accountability and creates synergies and facilitates exchange and learning. The programme has a dedicated intranet site where updates on the state of play are provided. The staff and the management are kept informed also through Pact programme monthly status updates, and weekly drop-in sessions. During 2024, there were two all-staff information sessions, 36 weekly drop-in sessions, one feedback survey, and eight Steering Committee meetings. By the end of 2024, as a result of the Pact programme, there were 11 deliverables finalised. Perspectives on the Pact on migration and asylum were discussed during the Agency's all-staff seminar in December 2024, with the participation of the ED, the Chair of the MB, and a representative from DG HOME. The Pact programme demonstrates that the Agency assesses changes thoughtfully and invests timely efforts to deliver on requested outputs.

During 2024, attention was given to the establishment of the new functions stemming from the EUAA Regulation. The Management Board established a common methodology for the monitoring mechanism on the operational and technical application of the CEAS, and endorsed the Multiannual Monitoring Programme for the period 2026-2030 and the preceding pilot phase for monitoring the operational and technical application of the CEAS. The Management Board also adopted the Fundamental Rights Strategy 2024-2028, which was followed by the launch of the complaints mechanism.

A number of corrective actions were taken by the Agency which have contributed to the improvement of its internal communication, including staff awareness of the Agency's objectives and actions in response to new legislative requirements.

No internal control weaknesses were identified which would impair the achievement of the objectives under this internal control principle.

CONTROL ACTIVITIES

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

In 2024, the Agency further enhanced its control activities by implementing the following measures:

- In December 2024, the ED and senior management reviewed the business continuity management system (BCMS) based on an assessment and report presented by the Business Continuity Coordinator and approved updates to the business impact analysis, the mitigation plan and the business continuity plan, as well as an action plan for continual improvement in 2025. The annual internal assessment of the BCMS concluded that 18 out of 20 requirements have been implemented and 2 are partially implemented.
- Since 2019, the Agency has ensured that actors involved in the financial circuits (FIA, FVA, RAO) follow training on the minimum compulsory competence framework (ABAC, Expenditure Lifecycle, Internal Control and Fraud Prevention). The participation rate has steadily increased over the years, with the latest results exceeding the 85 % target.
- The Agency has implemented financial ex post controls based on a documented, risk-based, ex post control strategy. The senior management validated and issued, in Q1 2025, a new financial ex post controls report covering financial year 2024. However, due to time constraints imposed by the reporting deadline, the controls only cover expenditure up to mid-November 2024. Therefore, the portion of the Agency's budget, from mid-November to the end of 2024 was not subject to financial ex post controls.
- In the context of the ongoing reprioritisation exercise and in full consideration of the available resources, the Agency re-assessed and streamlined pending observations and delayed corrective actions from the first and second financial ex post control while identifying more realistic and achievable deadlines. For this reason, the latest financial ex post control report encloses nine observations, out of which only two cover new areas and seven were formulated on the basis of findings from the previous reports. The results of the report are integrated in the central register of deficiencies and corrective action plan (Annex IX to the CAAR).
- The cost-effectiveness of the Agency's ex post controls strategy is assessed annually. The Agency quantified the staff costs allocated to ex post controls and concluded on the cost-effectiveness, benefits and added value of these controls.

The observation from ECA on the need for effective financial ex post controls, which stems from its 2018 audit, has been duly addressed and closed⁶.

In its audit report on human resources management and ethics in EUAA (2024), IAS recommended that the Agency enhances its control measures relating to mission management. The Agency has committed to implement six corrective actions in order to address internal control gaps in this area.

Senior management reaffirmed the need to put into place a risk-based ex ante control strategy defining the extent, intensity and frequency of ex ante controls for financial operations and financial circuits, by taking into account cost-effectiveness and the results of prior controls. This ex ante control strategy should be reassessed regularly and reported on annually, in terms of its cost effectiveness, in the CAAR. Furthermore, the Agency is also committed to assess possibilities for improving the Agency's Activity Based Budgeting (ABB) and Activity Based Management (ABM).

The weaknesses identified do not impair the achievement of the overall objectives under this internal control principle.

⁶ ECA report for financial year 2023 (published at the end of 2024).

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

The Agency is committed to the use of reliable technology for its business processes and for the security of its IT systems. In 2024:

- the Agency followed up on the implementation of an action plan to address the findings presented in the IAS audit report on IT governance and IT project management. The Agency submitted an assessment report to IAS on the revision of business ownership of applications and steering groups. An internal guidance was adopted on the software development life cycle (SSDLC).
- despite progress in this area, several moderate deficiencies affecting the achievement of the objectives under this IC principle remain. Please refer to Parts 5 and 6 of this report for more detailed information.
- corrective action linked to the provision of assurance that a business case exists for procurement processes while launching a new procurement procedure was implemented by introducing a respective check in procurement request revised template in Q1 2025.

The Agency is doing its utmost to meet the deadlines and requirements set out in Regulation (EU, Euratom) 2023/2841 laying down measures for a high common level of cybersecurity at the institutions, bodies, offices and agencies of the Union. As part of its 2025 risk management exercise, the Agency will assess the risks impairing the Agency from meeting deadlines as well as address the requirements of the Regulation and ensure an adequate level of cyber security at the EUAA.

The assessment of internal control monitoring criteria has proven the need to assess the possibility to map IT systems that require access rights and to create a central repository of access rights; the deficiency in this regard had been identified as an outcome of the ICSA.

As an outcome of financial ex post controls, it was identified that there is room to enhance contract monitoring processes by using appropriate tools as well as immediate need to apply timely corrective action to address all security gaps linked to ABAC and other IT systems identified during the Periodic validation of ABAC access rights as well as tackle confidentiality matters related to electronic system for file circulation.

The deficiencies identified do not impair the achievement of the overall objective and characteristics of ICP 11.

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

The Agency continued developing and putting into action corporate policies. Importantly, in 2024:

- the Management Board took number decisions on governance related matters. There were 21 decisions of the Executive Director adopted in the area of governance, 66 related to financial delegations and nominations, as well 161 as an appointing authority decision (staff related). In addition to the above, the Agency adopted 32 other controlled governance documents, including administrative circulars, internal guidance, SOPs, etc. All governance-

related documents are going through a validation cycle with the respective internal stakeholders responsible for the subject matter.

- A Competency Framework for the Agency, the Agency's Strategy 2024-2029, fraud prevention roles and responsibilities and escalation mechanisms, transitional arrangements for teleworking, handling of sensitive non-classified and RESTREINT UE/EU RESTRICTED information, etc were adopted as Executive Director decisions.
- Exceptions and non-compliances were reported as part of the continuous monitoring exercise on governance indicators. The reporting is based on data logged in the Agency's Register of Exceptions and Non-Compliance Events. The financial impact of exceptions and non-compliances on the total amount of payment appropriations executed was 0.38% against the target of < 1.5 %.
- In 2024, the EUAA celebrated 10 years of evaluations as an important milestone and recognised the contribution of evaluations towards the assurance of the Agency's internal control systems. Its evaluations have been moulded and have grown and matured with the evolving mandate of the Agency and the experience gained from external events. Since 2014, the EUAA has conducted or commissioned over 70 evaluations, with a progressive increase in their numbers and quality in recent years. Evaluations complement audits by providing an additional perspective of the integrity of our business operations. In 2024, 13 evaluations were completed. The status report is tabled for information every six months and the MB is invited to take note under the standing agenda item 'List of documents for information' and published on the agency's website.

In the first quarter of 2025, the number of internal control gaps were addressed by adoption of the finance guidance as well as the Financial electronic workflow step descriptions documents. As an outcome of the financial ex post controls, senior management identified the need to further enhance ex ante controls as regards to the Agency's financing decisions.

The deficiencies identified do not impair the achievement of the overall objective and characteristics of internal control principle 12.

INFORMATION AND COMMUNICATION

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

The Agency uses the electronic records and document management system (ERDMS) to create, edit, review, share and store documents. An assessment of the links between the electronic document approval workflow in place and ERDMS are to be further explored, including connections to the records management system which needs to be set up as soon as possible.

As delegated by the Management Board, the Executive Director through Decision No 49/2024 of 14/05/2024 addressed aspects relating to the handling of sensitive non-classified and RESTREINT UE/EU RESTRICTED information. The Decision sets out the basic principles and minimum standards of security for protecting this type of information.

The function of Data Protection Officer was further strengthened in the Agency during 2024 by establishing an internal network of data protection focal points, who facilitate the DPO's collaboration with the Agency's data controllers/data processors, to enable the latter to meet their obligations

under the applicable data protection rules and to ensure and demonstrate compliance with the said rules.

No new internal control weaknesses were identified which would impair the achievement of the objectives under this internal control principle.

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

The Agency continued to regularly communicate internally on ongoing developments, objectives, challenges, actions taken and results achieved, including the objectives and responsibilities of internal control.

Internal communication efforts were redoubled on top of an existing wide range of activities and tools through which staff can keep themselves informed and which nurture a positive working environment. This was implemented through a wide range of channels such as staff sessions, newsletters, internal events, emails to all staff (via a dedicated Staff Info mailbox), the intranet, banners, posters, screen information, audio-visual campaigns and others. In 2024, the Agency organised 45 internal events, of which 2 were specifically dedicated to the Pact on Migration and Asylum. The events have attracted over 7 000 individual participations and included: 12 social and work gatherings in Malta, Rome and Nicosia (e.g., staff seminar, intercultural day, swap event or children day) and 33 information providing events, of which 26 were information sessions. There were 9 information sessions on horizontal topics, such as the SPD and the CAAR, the EUAA Anti-fraud strategy, grants, the recast of the financial regulation recast, etc.

In December 2024, the Agency held an all-staff seminar where perspectives on the Pact on Migration and Asylum were discussed in a preliminary session, as well as HR and well-being - achievements, growth and future outlook. The role of internal communication was touched upon in the staff seminar as well.

Several internal campaigns were launched on a range of topics, including the promotion of environmental responsibility, data protection, the new EUAA Grants Programme, the EUAA traineeship programme, the Staff Committee elections and work, the move of some teams to new additional premises in central Malta and, mental health awareness.

The Executive Director would also communicate with staff on developments, achievements and challenges faced by the Agency, through an end-of year message, and regularly throughout the year. Debriefing sessions led by the Chair of the MB and other members of the Agency's senior management, are also held in follow-up to every MB meeting. The Internal Control and Compliance Unit has continued during 2024 to raise awareness on internal control by presenting the most recent developments in relation to audits, the release of new Agency decisions, training opportunities etc.

Since the adoption of the Agency's guidelines on whistleblowing in 2019, the Agency has been increasing its efforts to raise staff awareness of the procedure and the dedicated whistleblowing channels. Information on whistleblowing hotlines, including the fraud allegation online forms is clearly presented on the intranet. In addition, during 2024:

- ICCU has provided training on fraud prevention (including the EUAA staff induction training) covering the main measures in place to foster a culture of zero tolerance to fraud.
- A dedicated section on the EUAA intranet site on how the Agency promotes a culture of zero tolerance for fraud, by also providing a summary of the main controls in place.
- Information sessions for all staff on whistleblowing channels and whistleblowing rights and obligations was provided.
- A specific guidance, implementing the MB decision on the internal process for whistleblowing, was drafted as part of the Agency's Anti-Fraud Strategy.

No internal control weaknesses were identified which would impair the achievement of this objectives under this internal control principle.

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

The Agency ensures that its external communication is consistent, targeted to the relevant audience and cost-effective. The Agency aligns its communication activities with the Agency's political priorities and overarching narrative.

The Agency monitors and evaluates its communication activities based on pre-defined objectives and KPIs - Online Media Reach and Social Media Reach. During 2024, the Agency issued 9 press releases, together with 24 news items on the website and continued to field regular press and media enquiries, replying to over 320 questions. By the end of the year, the Agency was mentioned in around 11 200 news or online articles, with a potential reach of 13.08 billion readers. The EUAA reached an important milestone in social media with over 100 million impressions achieved across all platforms. The Agency's growth continued to be exponential, with the total number of followers of the EUAA's social media channels growing by around 16 % compared to 2023.

During the year, the Agency also rolled out its new and improved corporate visual identity s, together with new Operational Visibility Guidelines. The Agency also continued its efforts at branding and visibility by issuing over 100 different thematic publications, four external-facing newsletters, and regularly organising briefings for high-level stakeholders and other visitors. The Agency also continued providing in-house design, together with the lay outing, publication and printing of most of the EUAA's internal and external leaflets, publications and information provision materials, amongst others.

The EUAA produced over 80 videos in 2024. The Agency considers these to be critical to effective outreach. Several improvements were also made to the website, including making it accessible to the physically impaired (WCAG standards), the overhaul of the Asylum Report and Training Report pages, the publication of dedicated eBooks, and numerous other enhancements.

In 2024, the Agency organised 414 events, of which at least 369 were external meetings and 33 internal events for staff, in addition to the internal events mentioned under ICP14. Events were organised for the most part in Malta and in EU Member States, and 27 events were organised physically in third countries including in Albania, Bosnia and Herzegovina, Egypt, Kosovo, Montenegro, North Macedonia, Serbia, and Türkiye. A further 12 online meetings were held for third country experts.

The Agency communicates on the functioning of the components of internal control with external parties such as the European Court of Auditors, the Internal Audit Service of the Commission, DG HOME, DG JUST and the European Parliament. The Agency's website has a dedicated area on Governance and Internal Control matters, where it presents in detail the applicable Internal Control Framework of the Agency and lists key documents in the field.

No internal control weaknesses were identified which would impair the achievement of the objectives under this internal control principle.

MONITORING ACTIVITIES

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

The Executive Director ensures the continuous monitoring of the effectiveness of internal controls through ex post controls and audit reports. Through the integration of these strategies, the Agency is able to identify any internal control deficiencies, register and assess the health and effectiveness of internal controls, and identify any deviations and exceptions. The outcomes of these assessments are regularly reported to the Management Board, providing insights and recommendations to support informed decision-making and continuous improvement of the internal control systems.

In 2024, the Management Board adopted a decision on the internal control framework of the EUAA⁷, which repealed and replaced MB Decision No 42. An ED Decision was also adopted laying down the roles and responsibilities for the implementation of the internal control framework.⁸ The adoption of the Agency's Internal Control Strategy is delayed.

The observation from ECA on the establishment of effective financial ex post controls was closed in 2024⁹. As explained under ICP 10, during 2024, the Agency implemented financial ex post controls resulting in a new report issued in Q1 2025.

As there was no recent Staff Engagement Survey (SES) conducted as of Q1 2025, the internal control self-assessment for 2024 could not account for data from 16 internal control monitoring indicators for the overall assessment of internal control components stemming from the SES. In order to address this deficiency, the Agency foresees that in the years when the full staff engagement survey is not conducted, an abbreviated (or simplified) version will be conducted by the Human Resources Unit. This abbreviated version will only cover the internal control monitoring criteria required to feed into the annual internal control self-assessment. As a mitigating measure for the 2024 assessment, the results from the staff survey implemented by IAS during the audit fieldwork, were taken into consideration.

No prominent internal control weaknesses were identified which would impair the achievement of the objectives under this internal control principle.

⁷ Management Board Decision No 160 of 14 March 2024 on the internal control framework (EUAA/MB/2024/064).

⁸ Executive Director Decision No 41/2024 on the roles and responsibilities for the implementation of the internal control framework.

⁹ ECA report for financial year 2023 (published at the end of 2024).

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

The Internal Control and Compliance Unit (ICCU) regularly delivers accurate and reliable information on governance, internal control and risk management in cover notes including relevant reports, for each MB meeting with particular focus on implementation of corrective actions to findings from IAS and ECA.

The target set against the monitoring indicator on the timely implementation of corrective actions to address internal control deficiencies identified during the 2023 internal control self-assessment (ICSA) (including results from the 2022 exercise on financial ex post controls) was partially achieved – out of 116 corrective actions, 85 (73%) were implemented by or ahead of the target deadline.

The majority of the delays were related to corrective actions stemming from the financial ex post controls. In the context of the ongoing prioritisation exercise implemented by the Agency, and taking into account the availability of current resources, senior management reassessed the deficiencies and corrective actions, and proposed to the MB to streamline them with the results of the new Financial ex post controls and establish a more realistic calendar for the implementation of the majority of corrective actions. To this end, 11 deficiencies from the Central Register were discontinued and reformulated as part of the financial ex post controls implemented Q1 2025.

As an outcome of IAS audit on ethics and HR management (2024), the Agency committed to centralise human resources related to action plans in the central register of deficiencies and corrective action plan and have this monitored centrally.

In order to enhance controls to provide assurance for the timely implementation of the corrective actions, the following measures have been implemented during 2024:

- Significantly delayed recommendations and their respective corrective actions were regularly presented during management meetings.
- Heads of Unit (as the key business owners) were instructed to report quarterly (after validation by the respective of Heads of Centre) on delays in the implementation of corrective actions.
- ICCU implemented a benchmarking exercise with the EC and other EU agencies on the best practices relating to the monitoring of the central register of deficiencies. The EUAA was also the chair of a dedicated working group on Centrix.
- An assessment of delayed corrective actions, would be considered in the annual appraisal of managers.

No prominent internal control weaknesses were identified which would impair the achievement of the objectives under this internal control principle.