

## Annex XI: Internal control monitoring criteria results for 2020

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 EASO through Management Board Decision No 42 of 21 December 2018. These indicators shall assist EASO Management in measuring the effective implementation of internal control principles within the Agency's Internal Control System.

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

Nº	Indicators	Source of data to obtain value for indicator	Baseline value 2019	Target value 2020	Measured value 2020	Target value 2021	Owner	Assessment/Conclusion
1.1.	<b>Tone at the top</b> - <i>The Management Board ('MB'), the Executive Director ('ED') and all management levels respect integrity and ethical values in their instructions, actions and behavior.</i>							
1.1.1	% of staff agree that at EASO we take decisions and undertake necessary actions with integrity.	EASO Staff Engagement Survey	58%	55 %	71.91%	60%	HRS/EXO	Target indicator achieved. There is progress if to compare to 2019.
1.2.	<b>Standards of conduct</b> – <i>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 organization, as well as by entrusted bodies, outsourced service providers and beneficiaries.</i>							
1.2.1.	% of staff that participated in trainings on "ethics and integrity" and on "respect and dignity" in the last two years, including induction sessions	Self-Assessment & Ex-post controls	56%	55%	63%	55%	HRS	Target indicator achieved. There is progress if to compare to 2019.



Nº	Indicators	Source of data to obtain value for indicator	Baseline value 2019	Target value 2020	Measured value 2020	Target value 2021	Owner	Assessment/Conclusion
1.3.	<b>Alignment with standards – Processes are in place to assess whether individuals and centres<sup>1</sup> 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 Acol for MB members	Self-Assessment & Ex-Post Controls	Partially achieved	Y	Y	Y	EXO	Target indicator achieved.

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

Nº	Indicator	Source of data to obtain value for indicator	Baseline value 2019	Target value 2020	Measured value 2020	Target value 2021	Owner	Assessment/Conclusion
2.1.	<b>The MB oversees governance, risk management and internal control practices and takes overall political responsibility for management carried out by the ED. This happens using appropriate working arrangements and communication channels.</b>							
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>2</sup> .	Self-Assessment & Ex-Post Controls	Y	Y (quarterly)	Y (quarterly)	Y (quarterly)	EXO	Target indicator achieved.

<sup>1</sup> Following EASO reorganisation (01/01/2020), the organisation structure has been changed and the departments have been replaced by centres. EASO Internal Control Framework was adopted by the Management Board Decision No 42 on 21 December 2018 (before the reorganisation took place). Therefore, in the context of this annex, the “department” is equivalent to the “centre”.

<sup>2</sup> The reporting is done in accordance with MB Decision 60.



Nº	Indicator	Source of data to obtain value for indicator	Baseline value 2019	Target value 2020	Measured value 2020	Target value 2021	Owner	Assessment/Conclusion
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>							
2.4.	The ICC plays a key role and coordinates the preparation of the CAAR. <i>In this context, the ICC signs a declaration taking responsibility for the completeness and reliability of management reporting. This declaration covers both the state of internal control within EASO and the robustness of reporting on operational performance. However, responsibility for achieving operational objectives remains with the relevant Heads of Centres('HoC') and the ED.</i>							

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

Nº	Indicator	Source of data to obtain value for indicator	Baseline value 2019	Target value 2020	Measured value 2020	Target value 2021	Owner	Assessment/Conclusion
3.1.	<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	Self-Assessment & Ex-post controls	Y	Y	Y	Y	HRS/EXO	Target indicator achieved.
3.2.	<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>							



Nº	Indicator	Source of data to obtain value for indicator	Baseline value 2019	Target value 2020	Measured value 2020	Target value 2021	Owner	Assessment/Conclusion
3.2.2.	% of staff stating that they can participate in the decisions that affect their work at the EASO.	EASO Staff engagement Survey	50%	55%	51.24%	55%	EXO	Target indicator partially achieved. There is progress if to compare to the 2019.
3.3.	<b>Reporting lines.</b> <i>The ED designs and evaluates reporting lines within centres 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.	EASO Staff engagement Survey	37%	50%	40.43%	50%	HRS	Target indicator partially achieved. There is progress if to compare to 2019

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

Nº	Indicator	Source of data to obtain value for indicator	Baseline value 2019	Target value 2020	Measured value 2020	Target value 2021	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>							
4.1.2	% of staff that believe that learning activities and training are promoted actively by the Agency.	EASO Staff engagement Survey	81%	80%	<b>86.12%</b>	80%	HRS	<b>Target indicator achieved.</b> There is progress if to compare to 2019
<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>3</sup>	Self-Assessment & Ex-post controls	4.93%	< 5 %	<b>3.3%</b>	< 5 %	HRS	<b>Target indicator achieved.</b> There is progress if to compare to 2019
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.	EASO Staff engagement Survey	71%	70%	<b>71.60%</b>	70%	HRS	<b>Target indicator achieved.</b>

<sup>3</sup> Indicator 2.4. as per MB Decision 60



Nº	Indicator	Source of data to obtain value for indicator	Baseline value 2019	Target value 2020	Measured value 2020	Target value 2021	Owner	Assessment/Conclusion
4.3.	<b>Mobility.</b> <i>The ED promotes and plans staff mobility so as to strike the right balance between continuity and renewal.</i>							
4.4.	<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>4</sup>	Self-Assessment & Ex-post controls	N/A	< 5%	2.1 %	< 5%	HR	<b>Target indicator achieved.</b> There is progress if to compare to 2019

<sup>4</sup> Indicator 2.3. as per MB Decision 60

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

Nº	Indicator	Source of data to obtain value for indicator	Baseline value 2019	Target value 2020	Measured value 2020	Target value 2021	Owner	Assessment/Conclusion
5.1.	<b>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 EASO.	EASO Staff engagement Survey	61%	70%	96.30%	70%	EXO	Target indicator achieved. There is progress if to compare to 2019
5.1.2	% of staff that state to be proud to work for EASO.	EASO Staff engagement Survey	77%	80%	78.39%	80%	EXO/HRS	Target indicator achieved. There is progress if to compare to 2019.
5.2.	<b>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>							
5.3.	<b>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.	EASO Staff engagement Survey	46%	50%	49.07%	50%	HRS	Target indicator achieved. There is progress if to compare to 2019.

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

Nº	Indicator	Source of data to obtain value for indicator	Baseline value 2019	Target value 2020	Measured value 2020	Target value 2021	Owner	Assessment/Conclusion
6.1.	<b>Mission.</b> <i>The Agency, its centress 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 management team gives EASO staff a clear picture of the mission and goals/objectives of EASO.	EASO Staff engagement Survey	50%	55%	61.73%	55%	HR/EXO	Target indicator achieved. There is progress if to compare to 2019.
6.2.	<b>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.	Self-Assessment & Ex-post controls	Partially achieved	Y	Y	Y	EXO	Target indicator achieved.
6.3.	<b>Objectives are set for the most significant activities.</b> <i>Objectives<sup>5</sup> and indicators<sup>6</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>							

<sup>5</sup> Objectives must be SMART (specific, measurable, achievable, relevant and time-framed)

<sup>6</sup> Indicators must be RACER (relevant, accepted, credible, easy to monitor and robust)





Nº	Indicator	Source of data to obtain value for indicator	Baseline value 2019	Target value 2020	Measured value 2020	Target value 2021	Owner	Assessment/Conclusion
6.3.1.	% of staff that state that their line manager helps them to understand EASO's strategy and objectives and how their job contributes to these.	EASO Staff engagement Survey	67%	70%	68.52%	70%	EXO	Target indicator achieved.  There is progress if to compare to 2019.
<b>6.4.</b>	Objectives form the basis for committing resources. <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 agreeing that the SPD reflects the Agency's priorities.	EASO Staff engagement Survey	60%	60%	N/A	60%	EXO	Result is not available.
<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 that are of the opinion that internal financial reporting supports their financial management objectives	EASO Staff engagement Survey	N/A	55%	N/A	55%	FPU	Result is not available.
<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, centres and unit level.</i>							
6.6.1	% of managers agree that non-financial internal reporting provides management with accurate and complete information needed to	EASO Staff engagement Survey	52%	55%	N/A	55%	EXO	Result is not available.



Nº	Indicator	Source of data to obtain value for indicator	Baseline value 2019	Target value 2020	Measured value 2020	Target value 2021	Owner	Assessment/Conclusion
	manage the organisation at Agency, centres and unit level.							
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>7</sup>	Self-Assessment & Ex-post controls	81% (as reported in the CAAR)	>95%	79%	>95%	EXO	Target indicator partially achieved.

<sup>7</sup> Indicator 1.1 as per MB Decision 60

**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	Source of data to obtain value for indicator	Baseline value 2019	Target value 2020	Measured value 2020	Target value 2021	Owner	Assessment/Conclusion
7.1.	<b>Risk identification.</b> <i>The ED identifies and assesses risks at the various organisational levels (Centres, 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	Level of global satisfaction of Risk management correspondents with the ICRMS' info sessions and workshops. <sup>8</sup>	Self-Assessment & Ex-post controls	N/A	≥ 7	N/A	≥7	ICRMS	Available results are not representative.
7.2.	<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>							
7.3.	<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 risk management exercise <sup>9</sup>	Ex-post controls	87%	≥80%	100%	≥80%	EXO	Target indicator achieved. There is progress if to compare to 2019.

<sup>8</sup> Staff satisfaction is measured after each training by using scale from 1 to 10 - 10 being extremely satisfied, 1 not satisfied at all. If level of global satisfaction of staff with ICRM training modules (ICRM 01,02 and 03)) is higher than or equals 7, it is considered that the target is achieved.

<sup>9</sup> Indicator 4.3. as per MB Decision 60.

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

Nº	Indicator	Source of data to obtain value for indicator	Baseline value 2019	Target value 2020	Measured value 2020	Target value 2021	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 statutory staff that participated in fraud prevention and fraud risk identification training in the last three years (2018-2020)	Self-Assessment & Ex-post controls	63,3 %	50%	56%	50%	HRS/EXO	Target indicator achieved.
<b>8.2.</b>	<b>Anti-fraud strategy.</b> <i>The Agency as a whole and each Centre/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>							
8.2.2.	% of timely implementation of agreed mitigating actions in the Agency's Fraud Risk Register.	EASO Fraud Risk Register	N/A	85%	90%	85%	EXO	Target indicator achieved.

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

Nº	Indicator	Source of data to obtain value for indicator	Baseline value 2019	Target value 2020	Measured value 2020	Target value 2021	Owner	Assessment/Conclusion
9.1.	<b>Assess changes.</b> <i>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.</i>							
9.1.1	% of staff that replied that they agree that at EASO respond effectively to changes (organisational, regulatory...).	EASO Staff engagement Survey	48%	50%	54.01%	50%	HRS	Target indicator achieved. There is progress if to compare to 2019.

**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	Source of data to obtain value for indicator	Baseline value 2019	Target value 2020	Measured value 2020	Target value 2021	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 Centre/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>10</sup> ) having followed the minimum compulsory competence framework (ABAC, ELC, Internal Control and Fraud Prevention).	Self-Assessment & Ex-post controls	FIA -82.96% av in 2 trainings FVA- 95.46% av in 2 trainings RAO – 71.06 % av in 2 trainings	85%	FIA – 90% av. in 3 trainings FVA – 94.87 % av. in 3 trainings RAO -85.12% av. in 3 trainings	85%	HRS/FP U	Target indicator achieved.
<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>							
10.2.2	(Y/N) Important and Very important recommendations from IAS are not outstanding and delayed on its implementation for more than three years	IAS Reports	N	Y	Y	Y	EXO	Target indicator achieved.
10.2.3	(Y/N) ECA observations are not outstanding and delayed on its	ECA Reports	N	Y	N	Y	EXO	Target indicator not achieved.

<sup>10</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.



Nº	Indicator	Source of data to obtain value for indicator	Baseline value 2019	Target value 2020	Measured value 2020	Target value 2021	Owner	Assessment/Conclusion
	implementation for more than three years							
<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>							
10.3.1.	(Y/N) Financial delegations and nominations are recorded, published, maintained and the responsibilities clearly communicated <sup>11</sup> .	Self-Assessment & Ex-post controls	Y	Y	Y <sup>12</sup>	Y	FPU	Target indicator achieved.
<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. Where necessary, business continuity plans must include coordinated and agreed disaster recovery plans for time-sensitive supporting infrastructure (e.g. IT systems).</b>							
10.4.2	(Y/N) Business continuity plan exists based on the business impact analysis and includes a Disaster Recovery Plan ('DRP') for all critical IT systems.	Self-Assessment & Ex-post controls	Partially achieved	Y	PA	Y	EXO	Target indicator partially achieved.

<sup>11</sup> This indicator covers also characteristics covering characteristic 3.2.

<sup>12</sup> During the ex-post controls it was identified that 2 responsible authorising officers by subdelegation did not signed the charters of tasks and responsibilities on time. Further controls will be implemented during the neutral verification.

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

Nº	Indicator	Source of data to obtain value for indicator	Baseline value 2019	Target value 2020	Measured value 2020	Target value 2021	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	(Y/N) All IT projects have a Business Case and have been agreed by the Management Team. Once in production a business owner and IT steering committee are appointed.	Self-Assessment & Ex-post controls	Y	Y	PA	Y	ICT	Target indicator partially achieved
<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 compliance in the <b>annual</b> user rights review exercise.	Self-Assessment & Ex-post controls	N/A	90%	90%	90%	ICT	Target indicator achieved.



**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	Source of data to obtain value for indicator	Baseline value 2019	Target value 2020	Measured value 2020	Target value 2021	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 centre 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	Self-Assessment & Ex-post controls	N/A	80%	100%	80%	EXO	Target indicator achieved.
<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 amount of payment appropriations executed	Self-Assessment & Ex-post controls	N/A	< 2 % 2020	0.83%	< 1,5 % 2021	EXO	Target indicator achieved.
12.2.2	% of timely implementation of agreed corrective action in the Agency's Register of exceptions and non-compliances	Self-Assessment & Ex-post controls	N/A	80%	100%	80%	EXO	Target indicator achieved.



Nº	Indicator	Source of data to obtain value for indicator	Baseline value 2019	Target value 2020	Measured value 2020	Target value 2021	Owner	Assessment/Conclusion
12.3.	<b>The impact assessment and evaluation of expenditure programs, legislation and other non-spending activities</b> 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. <sup>13</sup>							
12.3.1	(Y/N) Where appropriate evaluation are implemented and results followed up in response sheets (actions plans) and reported regularly to the MB.	Self-Assessment & Ex-post controls	Partially achieved	Y	Y	Y	EXO/PMES	Target indicator achieved.

<sup>13</sup> In accordance with Principle of Sound Financial Management and article 29.5 of EASO Financial Regulation “In order to improve decision-making, EASO shall undertake both ex ante and ex post evaluations in line with guidance provided by the Commission. Such evaluations shall be applied to all programmes and activities which entail significant spending and evaluation results shall be sent to the management board. The Executive Director shall prepare an action plan to follow-up on the conclusions of the evaluations and report on its progress twice a year to the Commission 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	Source of data to obtain value for indicator	Baseline value 2019	Target value 2020	Measured value 2020	Target value 2021	Owner	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.</i>							
13.1.1	(Y/N) A Document management system (ERDMS) is in place in all units in EASO	Self-Assessment & Ex-post controls	Partially achieved	Y	Y	Y	ICT	<b>Target indicator achieved.</b> There is a progress if to compare to 2019.
13.1.2	% of EASO users trained on the usage of the Electronic Records and Documents Management System (ERDMS) since the beginning of the project	Self-Assessment & Ex-post controls	40.07 % ERDMS And 18.86 % for Record Management <sup>14</sup>	60%	74%	60%	ICT /HRS	<b>Target indicator achieved.</b> There is a progress if to compare to 2019.

<sup>14</sup> The result was calculated based on the real number of attendance to the trainings since 2017 by eliminating duplications.

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

Nº	Indicator	Source of data to obtain value for indicator	Baseline value 2019	Target value 2020	Measured value 2020	Target value 2021	Owner	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.	EASO Staff engagement Survey	74%	70%	76.86%	70%	HRS / CPRU	Target indicator achieved. There is a progress if to compare to 2019.
14.1.2	Level of global satisfaction of staff with ICRM trainings <sup>15</sup>	EXO annual objectives/key performance indicators	N/A	≥ 7	8.20	≥ 7	EXO	Target indicator achieved.
<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) EASO organised event(s) to raise awareness on whistleblowing procedure at least annually.	Self-Assessment & Ex-post controls	Y	Y	Y	Y	HRS/ EXO	Target indicator achieved.

<sup>15</sup> Staff satisfaction is measured after each training by using scale from 1 to 10 - 10 being extremely satisfied, 1 not satisfied at all. If level of global satisfaction of staff with ICRM training modules (ICRM 01,02 and 03)) is higher than or equals 7, it is considered that the target is achieved. This monitoring criteria was originally established under principle 15 (as 15.2.1), but factually it measures principle 14.



Nº	Indicator	Source of data to obtain value for indicator	Baseline value 2019	Target value 2020	Measured value 2020	Target value 2021	Owner	Conclusion
14.2.2	% of staff who knows how to challenge and report behaviours and actions not aligned with EASO's values and missions.	EASO Staff engagement Survey	53%	55%	52.47%	55%	HRS	Target indicator partially achieved.

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

Nº	Indicator	Source of data to obtain value for indicator	Baseline value 2019	Target value 2020	Measured value 2020	Target value 2021	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.	Self-Assessment & Ex-post controls	Y	Y	Y	Y	CPRU	Target indicator achieved.
<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>							

*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	Source of data to obtain value for indicator	Baseline value 2019	Target value 2020	Measured value 2020	Target value 2021	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.	(Y/N) Financial ex-post controls coverage for simplified payment workflows are implemented for a representative probabilistic sample of the population “n” <sup>16</sup>	Ex-post controls	N/A	Y	PA	Y	EXO	Target indicator partially achieved.
16.1.2.	(Y/N) Financial ex-post controls coverage for non-simplified expenditure operations workflows (including procurement files) are implemented for a representative probabilistic sample of the population “n” <sup>17</sup>	Ex-post controls	N/A	Y	PA	Y	EXO	Target indicator partially achieved.

<sup>16</sup> The sample is calculated following the ex-post controls methodology, to be defined by the ED in the financial ex-post control strategy

<sup>17</sup> The sample is calculated following the ex-post controls methodology, to be defined by the ED in the financial ex-post control strategy

Nº	Indicator	Source of data to obtain value for indicator	Baseline value 2019	Target value 2020	Measured value 2020	Target value 2021	Owner	Assessment/Conclusion
<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>18</sup> that have followed training on the Internal Control Framework during the last two years. <sup>19</sup>	Self-Assessment & Ex-post controls	81%	≥85%	<b>86%</b>	≥85%	EXO	<b>Target indicator achieved.</b> There is a progress if to compare to 2019.
<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 EASO internal control systems are implemented within the target deadlines agreed with the Head of EXO and ED and results are made available on time to feed the Declaration on the CAAR of the ED and ICC	Self-Assessment & Ex-post controls	N/A	Y	<b>Y</b>	Y	EXO	<b>Target indicator achieved.</b>

<sup>18</sup> Indicator 4.2. as per MB Decision 60.

<sup>19</sup> FR Art. 74. Art.7: 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.

**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	Source of data to obtain value for indicator	Baseline value 2019	Target value 2020	Measured value 2020	Target value 2021	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 centre responsible for taking corrective action. They are reported in the CAAR and to the MB and senior management, as appropriate.</i>							
17.1.1.	(Y/N) ICRMS delivers timely accurate and reliable information on governance, internal control and risk management in cover notes including relevant reports, for each MB meeting	Self-Assessment & Ex-post controls	Y	Y	Y	Y	EXO	Target indicator achieved.
<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 exercise <sup>20</sup>	Self-Assessment & Ex-post controls	77%	90%	106% <sup>21</sup>	90%	EXO	Target indicator achieved.

<sup>20</sup> Indicator 4.1. as per MB Decision 60.

<sup>21</sup> The result for the Q4 2020 reported to the MB is 87%. After the re-assessment of the implemented of all corrective actions against the due ones the results is 106%.





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