Annex IX: Register of Deficiencies and Corrective Action Plan (Updated Q3 2025)

This Annex provides a summary of the list of internal control areas for improvement as an outcome of the internal control self-assessment for FY 2024 based on the 17 internal control principles laid out by the Internal Control Framework that was applied by the EUAA through Management Board Decision No. 160 of 14 March 2024 as well as results of the Financial ex post controls 2025 (for the FY 2024). It also reports on the corrective actions that were assessed as implemented by EUAA senior management during 2024 or Q1 2025. The corrective actions even assessed as implemented and already reported as such in previous years, they are presented here as they related to IAS and ECA and not formally closed by these bodes.

NB: Numbers for deficiencies and corrective actions are not consecutive as they refer to unique numbers in the internal database.

The Register of Deficiencies and Corrective Action Plan is based on ongoing assessments of the severity and state of play of corrective actions and is continuously updated during the year.

No.	Deficiency description	Deficiency Severity[1]	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play ~~(Q1 2024)~~ (Q3 2025)	Re-assessed severity of the deficiency[2]	Source[3]	Affected Principle
Control Environment										
4	There is room to further improve attendance of staff to training in order to enhance awareness on the Agency's ethics and integrity framework.	**Minor**	4	In order to reinforce staff attendance to the trainings, to: • Targeting staff who have not yet completed the mandatory trainings (implemented) • Establish yearly training program for ethics and integrity and respect and dignity depending on the Agency's needs (implemented) • Timely cancelation and justification from staff on not attention the training (implemented) • To assess the possibility to reducing duration of the trainings and/or to assess the possibility for the most effective and appropriate training methods. • To assess the possibility connecting mandatory training with appraisal exercise.	HRU	Q2 2025	**Implemented**	**N/A**	ICSA 2023/ Monitoring Criteria 1.2.1	1
		Minor	5	Quarterly report on the percentage of staff who has followed the compulsory trainings on ethics and integrity, respect and dignity and fraud prevention.	HRU	Q1 2024	**Implemented**	**N/A**	ICSA 2023/ Monitoring Criteria 1.2.1	1

[1] Minor/ Moderate (important) / Major (very important) / Critical. This is the initial severity before assessing the corrective actions agreed by EUAA senior management.
[2] Based on the corrective actions endorsed by EUAA senior management and the state of play of these corrective actions, the severity is reassessed. When the corrective action is assessed by senior management as completed, the severity is no longer applicable.
[3] ECA, IAS, or the Internal Control Self-Assessment (ICSA) (including monitoring criteria).

No.	Deficiency description	Deficiency Severity[1]	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play ~~(Q1 2024)~~ (Q3 2025)	Re-assessed severity of the deficiency[2]	Source[3]	Affected Principle
Control Environment										
5	There is room to further strengthen the Agency's internal procedures and controls concerning potential 'revolving door' situations.	**Minor**	6	In order to strengthen internal control processes and procedure regarding "revolving doors", EUAA SM should assess the possibility of putting in place control to ensure that EUAA issue formal decisions regarding "revolving doors" within the applicable time limit. Based on the above, active monitoring of the professional activity of their senior staff members to be implemented.	HRU	Q2 2025	In progress	**Minor**	ICSA 2022 based on ECA 2021 Not individual observation	1
		Minor	7	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.	MB sec (with the support of ICCU)	Q2 2025	In progress	**Minor**	ICSA 2022 based on ECA 2021 Not individual observation	1
71	71.1. Seek a written analysis from the Commission´s Directorate-General for Human Resources and Security on the set-up of the Joint Committees and on the carrying out of certain responsibilities by the Heads of Sector in the appraisal exercise. Inform DG HOME on the outcome of these consultations.	**Moderate (Important)**	118	Upon consultation and receipt of DG HR's legal advice, EUAA Senior Management, if needed, to re-assess: a) the need for the Agency to establish 'permanent' Joint Committees; b) the role of Heads of Sector in the appraisal exercise.	LSU (with the support of HRU)	Q4 2025	In progress	**Moderate**	IAS FAR Human Resources Management and Ethics 2024 1.a	1
	71.2. Assess existing challenges for Staff Committee members and confidential counsellors and take measures to address those challenges within a reasonable timeframe.	**Moderate (Important)**	119	Before launching a new call for expression of interest of confidential counsellors, info session on the roles and responsibilities to be organised to raise awareness about the role.	HRU	Q2 2025	In progress	**Moderate**	IAS FAR Human Resources Management and Ethics 2024 1.b.1	1
		Moderate (Important)	120	The Agency to plan regular supervision sessions for confidential counsellors at least every year.	HRU	Q2 2025	Implemented	**Moderate**	IAS FAR Human Resources Management and Ethics 2024 1.b.2	1
		Moderate (Important)	121	Internal rules on how to use pool of confidential counsellors from other agencies to be developed and made public to staff.	LSU (with the support of HRU)	Q2 2025	In progress	**Moderate**	IAS FAR Human Resources Management and Ethics 2024 1.b.3	1

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Control Environment										
		Moderate (Important)	122	Senior Management to establish time allocation for Staff Committee members by decision in a Senior Management meeting. Such decision to be communicated to all relevant line managers	HRU	Q2 2025	In progress	**Moderate**	IAS FAR Human Resources Management and Ethics 2024 1.b.4	1
	71.3. Set-up managerial onboarding training in order to enhance their ability to deal with HR difficult situations and ethical issues.	**Moderate (Important)**	123	Senior Management to adopt a decision in a Senior Management meeting that should be communicated to all extended managers informing them that the following training are compulsory and part of extended managerial onboarding training to enhance their ability to deal with HR difficult situations and ethical issues: 1) Ethics and Integrity (half a day) 2) Respect and Dignity (half a day) 3) Fraud prevention (half day)	HRU	Q2 2025	Implemented[4]	**Moderate**	IAS FAR Human Resources Management and Ethics 2024 1.c.1	1
		Moderate (Important)	124	Measures will be adopted to ensure that by end of 2024 at least 80 % of extended managers are trained.	HRU	Q2 2025	Implemented[5]	**Moderate**	IAS FAR Human Resources Management and Ethics 2024 1.c.2	1
		Moderate (Important)	125	HR to make sure that all future extended managers, follow the extended-managerial onboarding training sessions.	HRU	Q2 2025	Implemented[6]	**Moderate**	IAS FAR Human Resources Management and Ethics 2024 1.c.3	1
6	There is room for increasing staff awareness on the decision-making process.	**Moderate**	8	Increase awareness during internal control training on corporate governance decision making processes	ICCU	Q1 2024	Implemented	**N/A**	ICSA 2020, ICSA 2021, ICSA 2023	3

[4] The corrective action is considered implemented by EUAA senior management; as this corrective action forms a part of Recommendation 1 (along with other corrective actions) it remains open until formal re-assessment by IAS implemented.
[5] The corrective action is considered implemented by EUAA senior management; as this corrective action forms a part of Recommendation 1 (along with other corrective actions) it remains open until formal re-assessment by IAS implemented.
[6] The corrective action is considered implemented by EUAA senior management; as this corrective action forms a part of Recommendation 1 (along with other corrective actions) it remains open until formal re-assessment by IAS implemented.

No.	Deficiency description	Deficiency Severity[1]	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play ~~(Q1 2024)~~ (Q3 2025)	Re-assessed severity of the deficiency[2]	Source[3]	Affected Principle
Control Environment										
		Moderate	9	ICCU to regularly inform staff on the relevant new/up-dated controls put in place.	ICCU	Q4 2024	**Implemented**	**N/A**	ICSA 2020, ICSA 2021, ICSA 2023	3
7	Untimely renewal/confirmation of sub-delegations following a nomination of a new authorising officer by delegation.	**Moderate**	12	Timely renewal/confirmation of sub-delegations to be ensured.	FINU	Q1 2024	**Closed**[7]	**N/A**	ECA 2022	3
9	There is room for further improvement in the way the EUAA retains staff and promotes itself as an attractive place to work.	**Moderate**	14	EUAA management to decide how the exit procedure should be formalised in accordance with Decision of the Executive Director No 58/2022 on the policy on controlled governance-related documents.	HRU	Q4 2023	**Implemented**	**N/A**	ICSA 2022	4
		Moderate	15	As part of HR strategy implementation, further focus to be given on employee branding, increased sense of belonging, internal communication as well as staff wellbeing measures.	HRU	Q2 2025	**Implemented**	**N/A**	ICSA 2023	4
10	Resource need and sourcing strategy	**Major**	16	A competence model is to be developed for all functions. (Rec. 1.1.)	HRU	Q4 2023	**Closed**[8]	**Moderate**[9]	Internal Control Self-assessment 2017 (Observation 8 and 43) / EASO Financial Circuits Ex-post controls report August 2018 /IAS Draft Consulting report on Financial Decentralisation in	4
		Major	17	By the time of this follow up, EUAA had not yet formally adopted a sourcing strategy for staff and administrative interims. (Rec. 1.2.1)	HRU	Q4 2023	**Closed**[10]	**Moderate**[11]		4
		Major	18	Completion of the ongoing process to up-date the EUAA's book of job descriptions. (Rec. 1.3.1.)	HRU	Q4 2023	**Closed** [12]	**Moderate**[13]		4

[7] The deficiency was closed by ECA's Audit Report FY 2023 issued in 2024.
[8] The Agency has adopted competence framework at the end of 2024. As this corrective action forms a part of Recommendation 1 (along with other corrective actions), it was formally closed by IAS note of 8 September 2025.
[9] IAS have downgraded, after considering the improvement achieved the recommendation, from "very important" to "important" as per follow-up note of 1 March 2024.
[10] As this corrective action forms a part of Recommendation 1 (along with other corrective actions), it was formally closed by IAS note of 8 September 2025.
[11] IAS have downgraded, after considering the improvement achieved the recommendation, from "very important" to "important" as per follow-up note of 1 March 2024.
[12] Despite the deficiency being considered closed and the corrective action implemented by EUAA senior management as reported in CAAR 2022, it is presented in this report. The action taken by the Agency was taken on board by IAS and acknowledged in the follow-up report of 1 March 2024. As this corrective action forms a part of Recommendation 1 (along with other corrective actions), it was formally closed by IAS note of 8 September 2025.
[13] IAS have downgraded, after considering the improvement achieved the recommendation, from "very important" to "important" as per follow-up note of 1 March 2024.

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Control Environment										
		Major	19	Development of register of technical profiles, including competency requirements for each profile. (Rec.1.4)	HRU	Q4 2023	**Closed** [14]	**Moderate**[15]	EASO / Monitoring Criteria 4.1.1/ ICSA 2019/IAS audit report on Human Resources management & Ethics (recommendation 1), ICSA 2020; ICSA 2021, ICSA 2022	4
		Major	20	A legal report is being prepared by the Legal Services Unit providing an in-depth analysis of the risks of the legal framework applicable to temporary agency workers conducting assignments for the EUAA in Malta, Italy, Greece and Cyprus. (Rec. 1.2.2)	LSU	Q4 2023	**Closed** [16]	**Moderate**[17]		4
11	Human resources strategy to be developed	**Major**	23	HR Strategy to be adopted. (Rec. 2.2)	HRU	Q4 2023	**Closed**[18]	**N/A**	IAS audit report on HR management & Ethics (rec. 2 / ICSA 2020 ICSA 202, ICSA 2022)	4
14	To assess the possibility to further formalise staff contract duration and renewal process.	**Moderate**	26	To assess the possibility to further formalise contract duration and renewal process at the adequate level including a dedicated workflow and concrete timeline for contract renewal (initiation request/approval/early notification of staff).	HRU	Q4 2023	**Implemented**	**N/A**	ICSA 2022/ Staff Committee consultation	4
15	There is room to further increase staff awareness about existing training possibilities.	**Moderate**	27	To assess possibility to increase awareness on training possibilities at EUAA by: • To revise the existing intranet page dedicated to various HR matters, including learning activities • Info-session to all staff on the new HR intranet/portal following its revision and learning and training activities in the EUAA (and how these support staff technical knowledge and skills updated)	HRU	Q1 2025	**Implemented**	**N/A**	ICSA 2023, Monitoring indicators 4.1.1, 4.2.2	4

[14]The action taken by the Agency was taken on board by IAS and acknowledged in the follow-up report of 1 March 2024. As this corrective action forms a part of Recommendation 1 (along with other corrective actions), it was formally closed by IAS note of 8 September 2025.
[15] IAS have downgraded, after considering the improvement achieved the recommendation, from “very important” to “important” as per follow-up note of 1 March 2024.
[16] The action taken by the Agency was taken on board by IAS and acknowledged in the follow-up report of 1 March 2024. As this corrective action forms a part of Recommendation 1 (along with other corrective actions), it was formally closed by IAS note of 8 September 2025.
[17] IAS have downgraded, after considering the improvement achieved the recommendation, from “very important” to “important” as per follow-up note of 1 March 2024.
[18] The action implemented by the Agency was taken on board by IAS and the recommendation closed as per the follow-up report of 1 March 2024.

No.	Deficiency description	Deficiency Severity[1]	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play ~~(Q1 2024)~~ (Q3 2025)	Re-assessed severity of the deficiency[2]	Source[3]	Affected Principle
Control Environment										
				• To consider other communication channels to actively promote learning activities • To implement training satisfaction survey and assess the results assessed when applicable by taking on board feedback or corrective action.						
73	73.1. Formally adopt its HR strategy implementation plan. The plan should contain a clear timeline for the adoption of related policies and procedures. The objectives set in the HR strategy should be aligned with other strategies (e.g. communication strategy and learning and development strategies).	**Important**	129	HR strategy implementation plan, which should include a timeline for the adoption of subsequent policies and sub-strategies, to be adopted by Senior Management. Communication strategy and HR strategy to be aligned and linked regarding internal communication goals.	HRU	Q2 2025	In progress	**Moderate**	IAS FAR Human Resources Management and Ethics 2024 3.a.	4
83	There is room to improve learning and development processes in the Agency by ensuring uniformity on the applicable regulatory framework, increasing staff attendance rate to training and improving information on staff reimbursement process in the HR portal. By reviewing and harmonising the Agency's legal framework on the training and development policies, establish a formal process for evaluating the effectiveness of training programs post attendance, including clarifying instructions to staff.	**Moderate**	153	HRU to review the Agency's regulatory framework.	HRU	Q2 2026	**Planned**	**Moderate**	Financial ex post controls report 2025 Observation 9	4
		Moderate	154	HRU to develop and implement a process for staff attendance monitoring.	HRU	Q2 2025	**Planned**	**Moderate**	Financial ex post controls report 2025 Observation 9	4
Risk Assessment										
72	72.1. Develop a structured monitoring and reporting dashboard for the implementation of recruitment plans including metrics to monitor the implementation of the recruitments.	**Moderate**	127	Structured monitoring and homogenous standard reporting dashboard for the implementation of recruitment plans including metrics to monitor the implementation of the recruitments to be established and regularly presented to the Senior Management, to the Management Board and a summary published in the EUAA website. Such reporting should include the following information to monitor the performance of the recruitment	BSSU (with the support of HRU & ICCU)	Q2 2025	In progress	**Moderate**	IAS FAR Human Resources Management and Ethics 2024 2.a.	6

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Control Environment										
				procedures and the progress in achievement the EUAA recruitment plan: - Current status (planned / on-going/ closed) - Date when recruitment was launched - Milestone/target date (time to recruit, time to on-board) - Assessment of recruitments launched versus closed Such reporting to be duly archived.						
	72.2. Ensure that the instructions for the calculation of the governance monitoring indicators detailed in the Management Board Decision are followed when reporting to the Management Board, as well as consistent through the years, allowing comparison and trend's patterns recognition.	**Moderate**	128	The Agency to analyse the current KPIs to address the gaps identified by IAS regarding the calculation of the following indicators: - 'Fulfilment of recruitment plan'; - 'Statutory staff leaving the Agency before completing half of their contract'.	BSSU (with the support of HRU & ICCU)	Q4 2025	in progress	**Moderate**	IAS FAR Human Resources Management and Ethics 2024 2.b.	6
73	73.2. Review the HR indicators used at different levels (e.g. Management Board, senior management, SPD, Internal Control Monitoring Criteria) to ensure they are relevant and allow for an efficient and timely monitoring and reporting on HR matters.	**Moderate**	130	HR indicators to be enhanced and aligned with the objectives of the new HR strategy implementation plan.	HRU (with the support of BSSU & ICCU)	Q2 2025	In progress	**Moderate**	IAS FAR Human Resources Management and Ethics 2024 3.b.1	6
	73.4. Ensure adequate level of monitoring and reporting on relevant and sufficiently granular and detailed HR data until Sysper reporting module is made available to facilitate the steering role of HR.	**Moderate**	132	Agency to identify indicators for regular reporting on key relevant HR figures such as overtime, absenteeism, training and turnover. Agency to identify indicators for regular reporting to Senior Management and to the Management Board, on key ethics and staff issues, for example overall numbers and trends on consultations to confidential counsellors and other relevant figures such cases opened/rejected/closed regarding Art. 24, Art. 90 and court cases.	HRU	Q4 2025	In progress	**Moderate**	IAS FAR Human Resources Management and Ethics 2024 3.c.	6

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Control Environment										
76	The SOP on procurement and contract management is due for a review and update in the form of a new governance guidance document. During such process the following should be addressed: a) the applicability of the Vademecum and b) procurement risk management processes should be documented and effectively implemented.	**Moderate**	141	When updating the SOP on procurement, the applicability of the Vademecum on public procurement should be clarified, references to the current EUAA regulatory framework should be updated, and clarifications should be given on which regulatory policies that prevail and the procurement risk management process which should be enforced. Regarding the applicability of the Vademecum, the SOP should include an annex linked to the Agency intranet that should document those provision form the Vademecum that are not directly applicable to the EUAA with a clear justification (derogations). The list of derogations could be updated following the approval of the ED in a management meeting.	PFMU (with support of ICCU who will address the question to IAS)	Q4 2025	In progress	**Moderate**	Financial ex post control report FY 2024 (2025) Observation 2	7
25	The agency to update its fraud risk assessment methodology. Subsequently fraud risk assessment to be implemented and Anti-fraud strategy for 2024-2026 adopted by the MB.	**Major**	45	Inform the MB on the delay and the state of play of the EUAA Anti-Fraud strategy.	**ICCU**	Q1 2024	Implemented	**N/A**	ICSA 2023	8
		Major	46	The Agency's Anti-Fraud strategy for 2024-2026 to be adopted.	**ICCU**	Q3 2024	Implemented	**N/A**	ICSA 2023	8
26	There is room to improve the methodology for sensitive function risk assessment.	**Moderate**	48	New sensitive function risk assessment to be implemented by taking into account new posts on the EUAA organisational structure recruited and adoption of the new Agency's Internal Control Framework.	ICCU	Q2 2024	Implemented	**N/A**	ICSA 2023	8
27	There is room to further improve internal communication channels and understanding of Agency's objectives and response to changes among different groups of staff.	**Moderate**	49	Assess possibility to establish informal community of managers enabling better exchange of information on the key aspect of the Agency's work.	SM	Q1 2025	Implemented	**Minor**	ICSA 2023	9
		Moderate	50	Further communication measures to be assessed in order for staff to support staff in understanding better how the Agency respond effectively to changes organisational, regulatory.	CPRU	Q1 2025	Implemented	**N/A**	ICSA 2023	9

No.	Deficiency description	Deficiency Severity[1]	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play ~~(Q1 2024)~~ (Q3 2025)	Re-assessed severity of the deficiency[2]	Source[3]	Affected Principle
Control Environment										
		Moderate	52	ED to prepare summary of year achievement and expectation for next period and share it with staff.	BSSU (CPRS)	Q4 2023	**Implemented**	**N/A**	ICSA 2023	9
		Moderate	53	SM to develop an EUAA strategy and explain it to all staff.	SM	Q4 2023	**Implemented**	**N/A**	ICSA 2023	9
		Moderate	54	Prioritisation exercise to be explained to all staff.	BSSU (CPRS)	Q4 2023	**Implemented**	**N/A**	ICSA 2023	9
		Moderate	55	CPRS to offer to attend centers, units and sectors meetings to explain the SPD further.	BSSU (CPRS)	Q4 2023	**Implemented**	**N/A**	ICSA 2023	9
		Moderate	56	CPRS to organise workshops in January and February to support the managers, centres, units and sector staff in defining the SPD priorities	BSSU (CPRS)	Q1 2023	**Implemented**	**N/A**	ICSA 2023	9
		Moderate	57	CPRS to present a summary of the SPD at the senior management meeting and the extended management meeting.	BSSU (CPRS)	Q4 2023	**Implemented**	**N/A**	ICSA 2023	9
Control Activities										
74	74.1. Ensure frequent exchanges with DG HR to adopt MIPS+ as soon as possible to mitigate the need for manual adjustments, reduce the likelihood of discrepancies and improve the accuracy of mission reimbursements. Recover the amounts unduly paid for those missions where issues have been identified.	**Moderate (Important)**	133	Based on the meetings with DG HR on MIPS+ FINU, in cooperation with IT and HR, to present to the Senior Management the findings and proposal with a view of obtaining a decision on the way forward regarding a potential move to MIPS+.	FINU (with the support of HRU)	Q2 2025	**Implemented***	**Moderate**	IAS FAR Human Resources Management and Ethics 2024 4.a.1	10
		Moderate (Important)	134	As a result of an assessment of long-term missions having taken place in 2022 and 2023 is being undertaken, a relevant report and draft ED decision are under preparation to identify over-/under-payments and to initiate, based on ED decision, the recovery of unduly paid over-payments.	FINU	Q2 2025	**In progress**	**Moderate**	IAS FAR Human Resources Management and Ethics 2024 4.a.2	10

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Control Environment										
74	74.2. Review and strengthen the existing mission guidelines from a practical viewpoint, adapt them to EUAA's needs, in order to reduce the need for interpretation by mission performers. In particular, limits should be harmonised.	**Moderate (Important)**	135	Agency to review existing guidelines on missions, adapt them to EUAA's needs, to clarify unclear areas in an internal guidance.	FINU	Q4 2025	In progress	**Moderate**	IAS FAR Human Resources Management and Ethics 2024 4.b.	10
	74.3. Develop measures to regularly and consistently monitor and report on late submissions, pending approvals, and inconsistencies in mission supporting documents.	**Moderate (Important)**	136	Regular reports on late submissions of missions and pending approvals to be issued allowing to monitor the process adequately.	FINU	Q3 2025	In progress	**Moderate**	IAS FAR Human Resources Management and Ethics 2024 4.b.	10
	74.4. Implement regular ex-post controls and incorporate the outcome to the periodical training sessions for staff involved in mission management focusing on best practices, guidelines, and proper documentation.	**Moderate (Important)**	137	ICCU to introduce in the scope of current annual ex-post controls on missions the relevant checks to increase assurance on gaps identified by IAS.	ICCU	Q3 2025	Implemented[19]	**Moderate**	IAS FAR Human Resources Management and Ethics 2024 4.c.2	10
		Moderate (Important)	138	Based on the results of the financial ex-post controls on missions, FINU to up-date existing or provide additional training material.	FINU	Q3 2025	In progress	**Moderate**	IAS FAR Human Resources Management and Ethics 2024 4.c.3	10
77	The Agency is to adopt an ex ante control strategy and financial circuits for financial operations in the form of an EDD governance document, based on risk and cost-effectiveness analysis, considering results of prior controls and the upcoming move to SUMMA. Subsequently, the Agency shall annually report in the CAAR on the cost-effectiveness and benefits of ex ante controls. In addition, risks and weaknesses, when reported to Senior Management, have to follow internal regulatory communication	**Major**	142	ICCU, as part of the internal control strategy, to propose a methodology for the implementation of a risk and cost-effectiveness assessment of the Agency's controls, also applicable to the financial circuits. Such a methodology is to be aligned with current EUAA guidelines on risk management governance (COSO framework).	ICCU	Q3 2025	**Planned**	**Moderate**	Financial ex post control report FY 2024 (2025) Observation 3	10
		Major	143	FINU and the ICCU to work together as a task force to implement a risk and cost-effectiveness assessment of the Agency's financial circuit workflows, by applying the	FINU & ICCU	Q4 2025	**Planned**	**Moderate**	Financial ex post control report FY 2024 (2025)	10

[19] The Agency assesses this CA as implemented, nevertheless it will be re-assessed by IAS only all action related to recommendation 4 are implemented.

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Control Environment										
	channels by involving ICCU to ensure a well-informed decision.			methodology adopted in the Agency's Internal Control Strategy. The outcome, including the financial workflow model per financial operation and the optimisation proposals to be shared with RAOs for feedback and adopted by management. Such risk assessment should take into account the result of prior controls such controls bodies recommendations.					Observation 3	
		Major	144	FINU to propose a new governance document on a risk-based control strategy for ex ante controls and Agency's financial circuit, based on DG BUDG guidance's on the establishment of a Control strategy for financial operations and financial circuits. Such governance document should map the extent, intensity and frequency of agency ex-ante controls and the number of actors involved in the financial circuits workflows based on the outcome of the financial risk and cost-effective assessment, as adopted by the ED and in particular taking into account the proposals from senior management on simplification and optimisation. Such strategy should address the gaps in this observation form.	FINU (to be endorsed and adopted by the SM and the ED)	Q2 2026	**Planned**	**Moderate**	Financial ex post control report FY 2024 (2025) Observation 3	10
		Major	145	When developing a risk based ex-ante control strategy and financial workflow, FINU should ensure that all financial workflows are mapped and designed in accordance with Article 45 of Agency FR. In particular the financial circuits for legal commitment (legal commitments related to FWCs, invitation letters to participants and SLAs) have to be reviewed in order to ensure that all actors involve in such financial circuits are duly empowered and the minimum validation steps for fully compliance with the four eyes principle are introduced and adequate technological solutions chosen.	FINU (to be endorsed and adopted by the SM and the ED)	Q2 2026	**Planned**	**Moderate**	Financial ex post control report FY 2024 (2025) Observation 3	10

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Control Environment										
79	The Agency propose a plan to further improve the Agency's Activity Based Budgeting (ABB) and Activity Based Management (ABM).	**Moderate**	147	FINU and BSSU to propose to senior management a plan for further implementation of ABB and ABM that, once endorsed, will be coordinated by FINU and BSSU and followed up by ICCU as part of general ex post controls.	BSSU & FINU	Q4 2026	In progress	**Moderate**	Financial ex post control report FY 2024 (2025) Observation 5	10
80	The Agency is to adopt a specific guidance on the long-stay mission derogations especially for the areas not covered by the Guide to missions, and ensure closer follow-up on late submission of mission claims.	**Moderate**	148	FINU to develop a guide for long-stay mission and to offer recurrent training. An overview of 2022-2024 long-stay missions to be provided for the ED to take decision on further actions. The Agency to continue timely follow-up on late submission of mission claims.	FINU	Q2 2025	In progress	**Moderate**	Financial ex post control report FY 2024 (2025) Observation 6	10
33	Draft terms of reference for each governance body (including the Change Advisory Board, the Quality and Architecture Board and the future Data and Information Governance Board) that include their functions, composition and mode of operation, such as the frequency of meetings and how meetings and decisions are documented. Ensure that the ICT and Cybersecurity Governance Board approves and communicates each mandate to those involved.	**Moderate**	64	ICT Governance Board to evaluate the applicable IT governance provisions as set and defined on COM SEC(2004)1267 and other relevant guidance from the Commission (TI Risk management and COBIT guidance) in order to identify potential improvement of Agency's IT governance structure and in particular: • Draft terms of reference for each governance body that include their functions, composition and mode of operation, such as the frequency of meetings and how meetings and decisions are documented in working instructions • Ensure that the ICT and Cybersecurity Governance Board approves and communicates each mandate to all stakeholders with support of the Head of ICT unit.	ICTU	Q3 2022/Q2 2024	In progress	**Moderate**	IAS IT report 2021 - 1.a), ICSA 2020, ICSA 2021	11
34	Ensure that all applications and IT products are covered by a Steering Group, if necessary, by grouping applications by type of service or functionality.	**Moderate**	65	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.	ICTU	Q3 2022/ Q2 2024	Implemented[20]	**N/A**	IAS IT report 2021 - 1.b), ICSA 2020, ICSA 2021	11

[20] This deficiency, while assessed as completed by EUAA senior management, remains in an ongoing status for IAS until the follow-up assessment exercise for the full coverage of the recommendation 1 is implemented.

No.	Deficiency description	Deficiency Severity[1]	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play ~~(Q1 2024)~~ (Q3 2025)	Re-assessed severity of the deficiency[2]	Source[3]	Affected Principle
Control Environment										
35	Establish key objectives and key IT performance indicators in future work programmes that are aligned with the objectives of the Single Programme Document and the IT strategy.	**Moderate**	66	Identify key objectives and formalise the 3-year IT-strategy, IT related SPD and IT governance indicators of performance for future work programmes aligned with the strategic objectives of the Single Programme Document and the IT strategy.	ICTU	Q3 2022	In progress	**N/A**	IAS IT report 2021 - 1.c), ICSA 2020, ICSA 2021	11
36	The Agency to update the LISO job description by including provisions to ensure the independence of the role.	**Moderate**	67	Revision of the LISO job description by including provisions to ensure the independence of the role.	ICTU	Q2 2023	Implemented[21]	**N/A**	IAS IT report 2021 - 1.d), ICSA 2021	11
37	Further specify in the IT governance procedures how the portfolio of IT projects should be reviewed, in order to identify deviations from the original plan and to take timely corrective action where necessary.	**Moderate**	68	ICT Governance Board to maintain the management of the IT projects and programmes as a standing point of the Governance Board agenda, which will feed into the organisational portfolio. To assess the cost effectiveness of IT projects should be registered, approved and reviewed and where applicable to assess the periodicity for its monitoring by the ICT Governance Board in order to enhance business needs alignment with ICT strategy implementation and identify deviation from original plan and to take timely corrective action where necessary.	BSSU	Q4 2022/ Q2 2024	In progress [22]	**Moderate**	IAS IT report 2021 - 2. a), ICSA 2020, ICSA 2021	11
		Moderate	69	Agency's management to implement an organisation wide portfolio and to decide who will lead it within the organisation.	BSSU/ Management	Q2 2024	In progress	**Moderate**	IAS IT report 2021, ICSA 2020, ICSA 2021	11
38	Define and communicate value delivery goals and outcome measures of the project portfolio (e.g., scope, schedule, quality, benefits realisation, costs, risks) to enhance the monitoring of its performance.	**Moderate**	70	For every project in the Agency's 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 monitoring its performance.	BSSU	Q4 2022/ Q2 2024	In progress	**Moderate**	IAS IT report 2021 - 2.b), ICSA 2021	11

[21] This deficiency, while assessed as completed by EUAA senior management, remains in an ongoing status for IAS until the follow-up assessment exercise for the full coverage of the recommendation 1 is implemented.
[22] This deficiency was assessed as completed by EUAA senior management and reported accordingly. It is re-assessed as "in progress "due to complexity of the action required.

No.	Deficiency description	Deficiency Severity[1]	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play ~~(Q1 2024)~~ (Q3 2025)	Re-assessed severity of the deficiency[2]	Source[3]	Affected Principle
Control Environment										
39	Set-up and monitor indicators to be able to assess to what extent the goals mentioned in the IT strategy have been reached. For the objectives/processes which do not reach their defined targets (e.g. quarterly) define improvement activities and during the improvement process, discuss and update the targets where and when needed.	**Moderate**	71	Identify key objectives and formalise ICT Strategy and IT related governance indicators of performance. (2c1)	ICTU	Q3 2022	In progress	**Moderate**	IAS IT report 2021, ICSA 2020, ICSA 2021	11
	Set-up and monitor indicators to be able to assess to what extent the goals mentioned in the IT strategy have been reached. For the objectives/processes which do not reach their defined targets (e.g. quarterly) define improvement activities and during the improvement process, discuss and update the targets where and when needed.	**Moderate**	72	ICT Governance Board to assess the necessity of increasing the periodicity of ICT Governance Board meetings to better ensure a continuous monitoring of the ICT strategy and to define the methodology to monitor the performance levels periodically and define improvement activities for the objectives/processes which do not reach their defined targets (e.g., quarterly). During the improvement process, discuss and update the targets where and when needed. (2c2)	ICTU	Q2 2023	Implemented[23]	**N/A**	IAS IT report 2021 - 2.c), ICSA 2020, ICSA 2021	11
41	Define the principles and expected practices for all projects with regard to 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.	**Moderate**	74	The management to assess current project, programme governance and project management methodologies in use by 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 above, the management to develop a single framework procedure that defines the principles and expected practices for all projects with regard to 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.	BSSU	Q1 2024	**Planned**	**Moderate**	IAS IT report 2021 - 4. a), ICSA 2020, ICSA 2021	11

[23] This deficiency, while assessed as completed by EUAA senior management, remains in an ongoing status for IAS until a follow-up assessment exercise for the full coverage of the recommendation 2.

No.	Deficiency description	Deficiency Severity[1]	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play ~~(Q1 2024)~~ (Q3 2025)	Re-assessed severity of the deficiency[2]	Source[3]	Affected Principle
Control Environment										
42	Assign a project management support office. Alternatively, it may also be assigned as an additional responsibility to a staff member involved in project management.	**Moderate**	75	As part of the Portfolio/Programme/Project Management Framework the project management support function to be considered by the Agency.	BSSU	Q1 2024	In progress	**Moderate**	IAS IT report 2021 - 4.b), ICSA 2021	11
43	Ensure that forthcoming secure software development life-cycle framework will incorporate secure development activities in line with the European Commission secure development standard; document and regularly update the secure coding materials and best practices, and make them available to the intra-muros staff	**Moderate**	76	Forthcoming secure software development life-cycle framework policy to incorporate secure development activities in line with the European Commission secure development standards (to be updated regularly and make them available to the intra-muros staff).	ICTU	Q4 2022/ Q1 2024	Implemented[24]	**N/A**	IAS IT report 2021 - 4.c), ICSA 2021	11
44	Define a standard operating procedure or working instructions that cover the expected software development practices.	**Moderate**	77	ED to define based on ICT proposal a standard operating procedure or working instructions that cover the expected development practices.	ICTU	Q4 2022/ Q2 2024	Implemented[25]	**N/A**	IAS IT report 2021 - 5. a), ICSA 2021	11
45	Examine the possibility of harmonising the governance and project management methodologies that are applied within the EUAA by defining common elements such as templates and tools.	**Moderate**	78	The management to assess current project, programme governance and project management methodologies in use by Agency's Centres and decide on changes and improvements that may be required to improve project planning, delivery, control and cost effectiveness.	BSSU/ Management	Q2 2024 / Q4 2024	In progress	**Moderate**	IAS IT report 2021 - 5.b), ICSA 2020, ICSA 2021	11
46	Include in the governance and project management methodology the way and periodicity for preparing progress reports against the success criteria identified in the business case and against the key performance criteria (cost, quality, risk, resources).	**Moderate**	79	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 and this to be implemented as part of a new organisational Portfolio/Programme/Project Management Framework and to be produced by the project and programme managers.	BSSU	Q3 2022/ Q2 2024	In progress	**Moderate**	IAS IT report 2021 - 5.c), ICSA 2021	11

[24] Despite the deficiency being considered addressed and the corrective action implemented by EUAA, it remains in an ongoing status for IAS until a follow-up assessment exercise for the full coverage of the recommendation 4.
[25] Despite the deficiency being considered addressed and the corrective action implemented by EUAA, it remains in an ongoing status for IAS until a follow-up assessment exercise for the full coverage of the recommendation 5.

No.	Deficiency description	Deficiency Severity[1]	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play ~~(Q1 2024)~~ (Q3 2025)	Re-assessed severity of the deficiency[2]	Source[3]	Affected Principle
Control Environment										
47	There is room to provide more detailed information to Senior Management for a well informed decision before committing and assigning resources to a project. In particular assurance should be provided through a business case and cost-effective analysis.	**Major**	80	In case additional resources are to be assigned to Paperless project, risk-cost-effectiveness analysis and business case in order to assess future usage of Paperless or other similar tools to be implemented.	Project board / Steering Committee, business owner of Paperless, Head of ICTU	Q2 2024	**Implemented**	**N/A**	Financial ex post controls report 2024 CA6.1.1	11
		Major	81	Procurement ex ante controls should ensure that procurement processes for FWCs, direct contract and re-opening of competition linked to projects are supported by formally approved business case.	PFMU	Q1 2025	**Implemented**	**N/A**	Financial ex post controls report 2024 CA6.1.2	11
48	The Agency to increase awareness of the EUAA project governance portfolio board on this observation findings in order to mitigate any potential risks.	**Major**	83	The project governance portfolio board, when preparing the business case for the Agency's project management methodology/portfolio to get feedback from ICCU on the scope and main risks on project management and project governance identified in the financial ex post controls report. Output of the project governance portfolio board should be based on all (full) EUAA programmes and project portfolios and not only a sample.	Project governance portfolio board	Q4 2024	**Implemented**	**N/A**	Financial ex post controls report 2024 CA6.2	11
49	Decisions affecting the organisation structure of the EUAA and affecting the internal control systems of all Centres and Units, have to be taken by senior management and ensuring that accurate, reliable and complete information is shared with them for a well informed decision	**Major**	84	As part of an extended management meeting, senior management to clarify that decisions affecting the organisational structure and internal control implementation of all Centres and Units are a prerogative of the Executive Director, following consultation with the relevant stakeholders based on accurate, reliable and complete information, duly shared with all relevant stakeholders, for a well-informed decision.	Senior management supported by ICCU	Q4 2024	**Implemented**	**N/A**	Financial ex post controls report 2024 CA6.3&4	11
50	The security of the IT systems is to be further strengthen.	**Moderate**	85	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 (ICT Governance Board)	Q1 2026	**Planned**	**Moderate**	ICSA 2023	11

No.	Deficiency description	Deficiency Severity[1]	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play ~~(Q1 2024)~~ (Q3 2025)	Re-assessed severity of the deficiency[2]	Source[3]	Affected Principle
Control Environment										
51	Purchase for IT equipment was not made based on the pre-approved pricelist.	**Major**	86	The Agency to establish guidance note how to implement this contract in full compliance with tender specifications.	ICTU/PFMU	Q1 2024	Closed[26]	**N/A**	ECA 2022 3.28.10	11
78	The Agency needs to assess and identify the most effective contract monitoring tool. In the meantime, all Legal Commitments linked to individual commitments should be timely registered in a central IT contract monitoring tool.	**Moderate**	146	In order to enhance contract reporting and monitoring, the Head of Administration should assess the possibility to abolish any parallel monitoring tools and put more effort into maintaining correct/up-to-date information within this existing central contract monitoring tool.	Head of C5	Q2 2025	In progress	**Moderate**	Financial ex post control report FY 2024 (2025) Observation 4	11
81	The Agency 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.	**Moderate**	149	FINU to assure, as part of the implementation of the new decision on delegations and nominations, that nominations list the full access rights for each person, in order to ensure audit trail of access rights assigned to each person.	FINU	Q3 2025	In progress	**Moderate**	Financial ex post control report FY 2024 (2025) Observation 7	11
		Moderate	150	ICTU LAM/ExAM team to update and correct all ABAC accesses and corrections in line with link, where necessary after confirmation from HRU and/or new sub/delegations and ensure timely review of accesses in ABAC and implement the required changes in the INC Transaction area updating the accesses in ABAC to reflect the respective sub-delegations to ensure that it would not be possible for RAOs to waiver recovery orders	ICTU	Q2 2025	In progress	**Moderate**	Financial ex post control report FY 2024 (2025)	11

[26] The deficiency was closed by ECA's Audit Report FY 2023 received in 2024.

No.	Deficiency description	Deficiency Severity[1]	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play ~~(Q1 2024)~~ (Q3 2025)	Re-assessed severity of the deficiency[2]	Source[3]	Affected Principle
Control Environment										
		Moderate	151	HRU to put in place a consolidated process with Operations to ensure that information on staff changes provided to ICTU also include changes to interim positions working in operations and in particular changes affecting access rights/needs.	HRU	Q2 2026	**Planned**	**Moderate**	Financial ex post control report FY 2024 (2025)	11
82	Gaps have been identified regarding personal data in Paperless workflows. The relevant findings from the financial ex post controls are to be reported and rectified using an appropriate process.	**Moderate**	152	The Agency to initiate access restrictions for Paperless archives older than one year, strongly promote the use of confidential or restricted workflows, and explore automatic assignment of workflow reading rights, with the active involvement and consultation with the DPO.	C5	Q4 2026	**Planned**	**Moderate**	Financial ex post control report FY 2024 (2025) Observation 8	11
52	There is room to improve the efficiency and effectiveness of Delegations, Nominations and ABAC access right processes and procedures in order to meet all ABAC security criteria, increase assurance provided to RAOs, optimise the resources assigned to financial circuits as well as further increase assurance of compliance with Financial Rules.	**Major**	87	New Decision on Delegations and Nominations[27] to consider and to include the needed provisions addressing the corrective actions adopted by Senior Management in ex post control reports. Adequate measures and controls to be implemented to put into action those provisions and to mitigate the risks and internal control weaknesses identified.	FINU	Q4 2024	**Implemented**	**N/A**	Financial ex post controls report 2024 – CA1	12
53	There is room to improve the Finance guidance documents.	**Major**	88	A new decision on a Finance guidance document as well as other relevant standards/operating procedures or internal rules on financial matters should be approved as a governance document in accordance with the EUAA policy on controlled governance-related documents. The process should be documenting and keeping an audit trail of feedback/opinions given by all relevant stakeholder as well as BSSU, LSU and ICCU (in particular when such feedback is contesting the approach proposed by FINU). This feedback/opinion documentation should be provided to senior management for a well informed decision. The Finance governance document should address the content deviations of the current	FINU	Q4 2024	**Implemented**	**N/A**	Financial ex post controls report 2024 – CA2	12

[27] By the date of this report the governance policy was still under approval, but in a quite advanced stage giving reasonable assurance to senior management that it will be adopted before releasing CAAR 2024.

No.	Deficiency description	Deficiency Severity[1]	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play ~~(Q1 2024)~~ (Q3 2025)	Re-assessed severity of the deficiency[2]	Source[3]	Affected Principle
Control Environment										
				Financial Guidance in line with the corrective actions decided by Senior Management as part of the Financial ex post controls report and the external report from Deloitte on the validation of the accounting systems, both issued in 2022.						
55	There is a room to reduce the risk of non-compliance with contractual provisions (technical specifications).	**Major**	91	ICCU to seek advice from LSU on the severity of the identified risk of non-compliance with contractual provisions.	ICCU	Q3 2024	**Implemented**	**N/A**	Financial ex post controls report 2024 – CA5.1	12
56	There is room to improve compliance of Paperless system with the regulatory requirements for financial circuits and in particular validation of expenditure "certified correct" step by OIA.	**Major**	92	Roles and responsibilities for the validation of expenditure by endorsing "certified correct" should be clarified by detailing in the nomination form formal decision of the AO which staff members are duly empowered. To enhance further compliance of Paperless system with requirements of article 146 of the General Financial Regulation and in particular how the computer system guarantees the existence of a complete audit trail for each "certified correct". Tasks and step description describing the roles and responsibilities of OIA regarding the "certified correct" validation of expenditure step and how this is endorsed in the Paperless system, should be included the new Finance Guidance and in the Paperless system instructions at OIA validation step.	FINU	Q4 2024	**Implemented**	**N/A**	Financial ex post controls report 2024 – CA6.7	12
75	There is room to enhance control activities through ex-ante controls and corporate governance guidance to clarify and increase assurance to the ED and the RAOs that the minimum info required for financing decisions to be included in the WP (SPD) or in ad-hoc financing decisions before authorising budgetary commitments for operational appropriations.	**Major**	139	C5 to gather from all relevant stakeholders the needed information to be provided to BSSU for them to include the following information in the SPD amendment foreseen by Q2 2025: - The maximum amount of the procurement budget envelope. - The maximum amount of remunerated expert budget envelope. - Information on FWCs to be disclosed when those involve considerable amounts and therefore are considered a strategic decision of the Agency.	C5 and BSSU	Q2 2025	**Implemented**	**Moderate**	Financial ex post control report FY 2024 (2025) Observation 1	12

No.	Deficiency description	Deficiency Severity[1]	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play ~~(Q1 2024)~~ (Q3 2025)	Re-assessed severity of the deficiency[2]	Source[3]	Affected Principle
Control Environment										
		Major	140	The Administration Centre to propose ex ante controls to ensure that the Agency complies with the minimum requirements and to establish what is the expected content for financing decisions to be legal and regular before a RAO authorises a budgetary commitment. In particular, ex-ante controls (guidance governance documents, descriptions of checks and training material) should provide clear assurance and guidance to RAOs on how to implement financing decisions either in the SPD (WP) or though ad-hoc decision, by clarifying the minimum content as well as explaining the concept of non-substantial changes (flexibility clause) to the financing decision based on quantitative and qualitative criteria. Such ex-ante controls should explain the possibility and process for delegation of amendment of the financing decisions to the ED instead of the MB in case of non-substantial changes, as well as clarify and establish flexibility clauses to EUAA financing decisions for non-substantial quantitative changes.	C5	Q4 2025	**Planned**	**Moderate**	Financial ex post control report FY 2024 (2025) Observation 1	12
Information and Communication										
57	There is room to assess compliance with record management rules of Paperless.	**Moderate**	93	ICCU to assess with the Document Management Officer whether the solution addressing closed file export from Paperless to ERMDS (or other records depository) mitigate the risks identified in the financial ex-post controls report 2022 and is compliance with Agency's record management rules. The conclusions to be taken into account in the concept note on Paperless/LCK/ARES.	ICCU	Q4 2025	**In progress**	**Moderate**	ICSA 2020, Financial ex post controls report 2024 – CA6.8	13
59	Staff awareness on whistleblowing procedure and its practical application could be increased.	**Moderate**	95	Both IC induction & fraud prevention training to summarise the main measure in place to foster culture of zero tolerance to fraud.	ICCU	Q1 2024	**Implemented**	**N/A**	ICSA 2023	14

No.	Deficiency description	Deficiency Severity[1]	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play ~~(Q1 2024)~~ (Q3 2025)	Re-assessed severity of the deficiency[2]	Source[3]	Affected Principle
Control Environment										
		Moderate	96	To create a section on the EUAA intranet and extranet explaining culture of zero tolerance for fraud by summarising the main controls in place is fostered in the Agency.	ICCU	Q4 2024	**Implemented**	**N/A**	ICSA 2023	14
		Moderate	97	An info session to be provided to all staff on whistleblowing channels and whistleblowing rights and obligations (as part of new AFS info session), including info on how EUAA fosters a culture of zero tolerance to fraud and mismanagement, including any issues with an impact on staff well-being.	ICCU	Q4 2024	**Implemented**	**N/A**	ICSA 2023	14
		Moderate	98	Specific guidance implementing MB decision with internal process for whistleblowing to be proposed by ICCU to SM (as part of new AFS).	ICCU	Q4 2025	**Implemented**	**N/A**	ICSA 2023	14
Monitoring Activities										
61	The Agency should establish effective financial ex-post controls.	**Major**	101	The Financial ex-post controls result to be submitted to ECA for reassessment of the pending observation after the approval of the ED.	ICCU	Q4 2024	**Closed**[28]	**N/A**	IAS consulting report on financial decentralisation), /ECA 2018 (3.20.20)	16
			102	In the context of the current reprioritisation exercise, taking into account the availability of resources, new financial ex post control report 2024 will re-assess and streamline pending observations and delayed corrective actions from the financial ex post controls report 2022 in order to identify more realistic and achievable deadlines. This approach to be communicated to the MB.	ICCU	Q1 2024	**Implemented**	**N/A**	ICSA 2023	16
62	There is room to update Agency's Internal Control Framework and to formalise the Agency's internal control strategy.	**Moderate**	103	New Agency's Internal Control Framework to be adopted by the MB.	ICCU	Q1 2024	**Implemented**	**N/A**	ICSA 2023	16
		Moderate	104	Adopt decision of the Executive Director on the roles and responsibilities for the implementation of the internal control framework.	ICCU	Q1 2024	**Implemented**	**N/A**	ICSA 2023	16

[28] The deficiency was closed by ECA's Audit Report FY 2023 received in 2024.

No.	Deficiency description	Deficiency Severity[1]	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play ~~(Q1 2024)~~ (Q3 2025)	Re-assessed severity of the deficiency[2]	Source[3]	Affected Principle
Control Environment										
		Moderate	105	The Agency's Internal Control Strategy to be formalised as a governance document.	ICCU	Q4 2024	In progress	**Moderate**	ICSA 2023	16
73	73.3.An overall assessment of the presence and functioning of all internal control components should be implemented at least once a year. However, internal control monitoring criteria obtained from the staff engagement survey are only assessed every two years.	**Moderate**	131	In order to carry out an overall assessment of the presence and the functioning of all internal control components at least once a year internal control monitoring criteria obtained from the staff engagement survey to be assessed. On those years when the full staff engagement survey is not organised, HRU to launch a simplified staff engagement survey covering only the internal control monitoring criteria in order to feed the annual internal control self-assessment.	HRU & ICCU	Q2 2025	In progress	**Moderate**	IAS FAR Human Resources Management and Ethics 2024, 3.b.2	16
66	There is room to further enhance control in place to ensure that responsible business owners implement timely corrective actions.	**Major**	111	ICCU to chair a working group with other EU Agencies to benchmark IT tool best practices for the central register of deficiencies monitoring and to provide a guidance document with a business case draft for other EU-bodies. In parallel and in order to ensure timely implementation of corrective actions, ICTU and the ICCU to build a business case for an Internal Control and Risk Management tool to be introduced to EUAA management.	ICCU	Q1 2024	Implemented	**N/A**	ICSA 2022	17
		Major	112	The ED to instruct all relevant Heads of Unit (as the key business owners) to report quarterly (after validation by Head of respective Centre) on delays of the implementation of the corrective actions approved by the management as part of ex -post controls or issued by the control bodies. Such a reporting instruction will be documented as an EDD/MBD working instruction prepared by ICCU and approved either by EUAA senior management or MB.	ICCU	Q3 2023	Implemented	**N/A**	ICSA 2022	17

No.	Deficiency description	Deficiency Severity[1]	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play ~~(Q1 2024)~~ (Q3 2025)	Re-assessed severity of the deficiency[2]	Source[3]	Affected Principle
Control Environment										
		Major	113	Significantly delayed recommendations and respective corrective actions to be presented at least every quarter during the management meeting.	ICCU	Q2 2024	**Implemented**	**N/A**	ICSA 2023	17
67	In its audit reports for the 2017 financial year, the ECA concluded that the procurement procedures for the Agency's rented premises in Lesbos were irregular. As a result, all subsequent payments on these contracts are irregular.	**Major**	114	The EUAA to sign an Administrative Agreement with the Ministry of Migration and Asylum, which makes available free of charge an office space in Lesbos.	PFMU	Q1 2023	**Implemented**[29]	**N/A**	ECA 2017	17
68	The procurement procedure used for the rented premises in Rome was irregular. As a result, all subsequent payments under these contracts are irregular.	**Major**	115	The lease agreement to be terminated and procedure EUAA/2022/059 to be relaunched. The EUAA to move to a new premises.	PFMU	Q1 2023	**Implemented**[30]	**N/A**	ECA 2020	17
69	Calculation of the Schengen Associated Countries (SAC) contributions to the EUAA budget are unclear and allow divergent interpretations. As a result, the way these contributions are calculated based on the interpretations by EUAA causes them to be around 7 % lower than they should be.	**Moderate**	116	EUAA (and Frontex) to work with the Commission to clarify the legal basis. If necessary, legal basis clarification is done by re-negotiating agreements with Schengen associated countries, so that their contributions to EUAA's and Frontex's budgets correctly reflect the size of these countries' economies compared to the size of the EU economy.	C4	Q1 2024	**Implemented**[31]	**N/A**	ECA 2022 3.28.12	17
84	Shortcomings in the evaluation of tenders indicate weaknesses in the management and control systems in the area of procurement	**Major**	156	In order to mitigate the risk of re-performing such assessment in other procurement procedure, this case: - has been communicated internally to all the staff and the MB as part of annual ICSA and available for reference to all the staff in EUAA intranet;	PFMU	Q1 2025	**Implemented**[32]	**N/A**	ECA 2023 3.28.9	17

[29] The deficiency is considered as closed and the corrective action implemented by EUAA senior management. Nevertheless, it still has status "ongoing" in ECA's Audit Report FY 2023 received in 2024 as there were not significant payments implemented related to this contract. The ECA acknowledges that the lease agreement for the premises in Lesbos was terminated with effect from 30 April 2023.

[30] The deficiency is considered as closed and the corrective action implemented by EUAA senior management. Nevertheless, it still has status "ongoing" in ECA's Audit Report FY 2023 received in 2024 as there were not significant payments implemented related to this contract. The ECA acknowledges that the lease contract was terminated with effect from 31 July 2023. The new lease agreement for premises in Rome entered into force on 1 August 2023.

[31] The deficiency is considered as closed and the corrective action implemented by EUAA senior management.

[32] The Agency considers that it has applied corrective action. The final re-assessment of this observation will be done by ECA only with issuance of the report for FY 2024, in Q3 2025.

No.	Deficiency description	Deficiency Severity[1]	No. of corrective action	Corrective action proposed	Owner	Target Date	State of play ~~(Q1 2024)~~ (Q3 2025)	Re-assessed severity of the deficiency[2]	Source[3]	Affected Principle
Control Environment										
				- presented during weekly PFMU internal meetings in order to raise awareness on the lessons learned and best practices.						
70	There is room to improve Agency's response to the climate and energy crises and the corresponding reporting.	**Minor**	117	The Agency to consider: • preparing up-to-date corporate plans to improve its climate neutrality and energy efficiency that have clearly defined, quantified baselines and targets. • reporting on climate, energy and environmental performance by issuing sustainability reports or environmental statements. • Further implement Eco-management and Audit Scheme (EMAS).	BSSU	Q1 2026	In progress	**Minor**	ICSA 2023 based on ECA 2022 not individual observation	17
71	71.4. Streamline all the various HR action plans to ensure cohesive and prioritised responses to issues identified in the different exercises and ensure that the action plans for the next staff engagement survey are tailored to address the issues identified in the survey.	**Moderate** **(Important)**	126	Various HR action plans to address internal control deficiencies or gaps identified in the area of HR are to be centralised in the central register of deficiencies and corrective action plan and monitored centrally. It should be clearly indicated in the central register of deficiencies action plan which corrective actions are linked to staff engagement survey.	HRU & ICCU	Q4 2025	In progress	**Moderate**	IAS FAR Human Resources Management and Ethics 2024, 1.d	17