Annex IX: Register of Deficiencies and Corrective Action Plan (Updated Q1 2026)

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 2025 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 2026 (for the FY 2025). It also reports on the corrective actions that were assessed as implemented by EUAA senior management during 2025 or Q1 2026. 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)	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	**Implemented**	**N/A**	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	**Implemented[4]**	**N/A**	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	**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	**Implemented[5]**	**N/A**	IAS FAR Human Resources Management and Ethics 2024 1.b.1	1

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[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).
[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.

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	challenges within a reasonable timeframe.	**Moderate (Important)**	120	The Agency to plan regular supervision sessions for confidential counsellors at least every year.	HRU	Q2 2025	**Implemented[6]**	**N/A**	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	**Implemented[7]**	**N/A**	IAS FAR Human Resources Management and Ethics 2024 1.b.3	1
		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	**Implemented[8]**	**N/A**	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[9]**	**N/A**	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[10]**	**N/A**	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[11]**	**N/A**	IAS FAR Human Resources Management and Ethics 2024 1.c.3	1

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[8] 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.
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[10] 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.
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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	**Implemented[12]**	N/A	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	Q3 2026	**In progress**	**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 procedures and the progress in achievement the EUAA recruitment plan: - Current status (planned / on-going/ closed)	BSSU (with the support of HRU & ICCU)	Q2 2025	**Implemented[13]**	N/A	IAS FAR Human Resources Management and Ethics 2024 2.a.	6

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[13] The corrective action is considered implemented by EUAA senior management; as this corrective action forms a part of Recommendation 2 (along with other corrective actions) it remains open until formal re-assessment by IAS implemented.

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				- 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	**Implemented[14]**	**N/A**	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	**Implemented[15]**	**N/A**	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	**Implemented[16]**	**N/A**	IAS FAR Human Resources Management and Ethics 2024 3.c.	6
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	**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	PFMU (with support of ICCU who will address	Q2 2026	**In progress**	**Moderate**	Financial ex post control report FY 2024 (2025) Observation 2	7

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[15] The corrective action is considered implemented by EUAA senior management; as this corrective action forms a part of Recommendation 3 (along with other corrective actions) it remains open until formal re-assessment by IAS implemented.

[16] The corrective action is considered implemented by EUAA senior management; as this corrective action forms a part of Recommendation 3 (along with other corrective actions) it remains open until formal re-assessment by IAS implemented.

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	the following should be addressed: a) the applicability of the Vademecum and b) procurement risk management processes should be documented and effectively implemented.			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 that 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.	the question to IAS)					
27	There is room to further improve internal communication channels and understanding of the Agency's objectives and responses to changes among different groups of staff.	**Moderate**	49	The Agency to assess the possibility of establishing an informal community of managers enabling better exchange of information on the key aspect of the Agency's work.	SM	Q1 2025	**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[17]**	**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	Q3 2026[18]	**In progress**	**Moderate**	IAS FAR Human Resources Management and Ethics 2024 4.a.2	10
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	**Implemented[19]**	**N/A**	IAS FAR Human Resources Management and Ethics 2024 4.b.	10

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[18] Depends on the implementation of the CA 168.
[19] The corrective action is considered implemented by EUAA senior management; as this corrective action forms a part of Recommendation 4 (along with other corrective actions) it remains open until formal re-assessment by IAS implemented.

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	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	Implemented[20]	N/A	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[21]	N/A	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	Implemented[22]	N/A	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 channels by	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	Implemented	N/A	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 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.	FINU & ICCU	Q4 2026	In progress	Moderate	Financial ex post control report FY 2024 (2025) Observation 3	10

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[21] The corrective action is considered implemented by EUAA senior management; as this corrective action forms a part of Recommendation 4 (along with other corrective actions) it remains open until formal re-assessment by IAS implemented.
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	involving ICCU to ensure a well-informed decision.	**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	**In progress**	**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)	Q4 2027	**In progress**	**Moderate**	Financial ex post control report FY 2024 (2025) Observation 3	10
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	Q4 2026	**In progress**	**N/A**	Financial ex post control report FY 2024 (2025) Observation 6	10

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86	Certain governance documents implying changes to financial circuits, are not always discussed and agreed with responsible RAOs and Senior Management prior to formal approval.	**Moderate**	159	Ensure that any changes to internal standards and other governance documents related to extent, intensity, and frequency of ex ante controls and financial circuits, have to be systematically presented to SM and prior to their adoption. SM to reach and consult their relevant RAO.	FINU	Q2 2026	In progress	**Moderate**	ICSA FY 2025	10
88	Strengthening of ex ante controls, documentation, governance arrangements, and recovery procedures related to staff missions is required to ensure sound financial management.	**Major**	167	Leave extracts should systematically be checked by PMO against the leave recorded in MIPS+ when assessing long-term missions.	FINU	Q1 2026	Implemented	**Moderate**	Financial Ex Post Control report FY 2025 Observation 2.1 Observation 2.2 Observation 2.3 Observation 2.4 CA 2.1	10
			168	Recalculations and regularisations of undue payments for long-term missions (2022–2025 and, where applicable, beyond, should be urgently completed, and the corresponding amounts receivable should be established in the financial system by the RAO.	FINU	Q3 2026[23]	In progress	**Moderate**	Financial Ex Post Control report FY 2025 Observation 2.5 CA 2.2	10
			169	An internal procedure governing recovery orders should be formally documented, discussed and agreed with relevant stakeholders (RAOs and SM) and approved at the appropriate level.	FINU	Q2 2027	In progress	**Moderate**	Financial Ex Post Control report FY 2025 Observation 2.6 Observation 2.7 CA 2.3	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	**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	ICTU	Q4 2026	In progress	**Moderate**	IAS IT report 2021 - 1.a), ICSA 2020, ICSA 2021	11

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[23] This deadline may be revised based on the availability of resources.

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	Board approves and communicates each mandate to those involved.			approves and communicates each mandate to all stakeholders with support of the Head of ICT unit.						
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	Q4 2026	In progress	N/A	IAS IT report 2021 - 1.b), ICSA 2020, ICSA 2021	11
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	Implemented[24]	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[25]	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 2026	In progress	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	**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,	BSSU	Q4 2026	In progress	Moderate	IAS IT report 2021 - 2.b), ICSA 2021	11

[24] 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.

[25] 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.

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	enhance the monitoring of its performance.			benefits realisation, costs, risks) and define periodicity for monitoring its performance.						
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.	ICTU	Q3 2022	**Implemented**[26]	**N/A**	IAS IT report 2021, (2c1), 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**[27]	**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	Q4 2026	**In progress**	**Moderate**	IAS IT report 2021 - 4. a), ICSA 2020, ICSA 2021	11

[26] 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 is implemented.
[27] 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 is implemented.

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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	Q4 2026	**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 2026	**Implemented[28]**	**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 2026	**Implemented[29]**	**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	Q4 2026	**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	Q4 2026	**In progress**	**Moderate**	IAS IT report 2021 - 5.c), ICSA 2021	11
47	There is room to provide more detailed information to senior management for a well-informed decision before committing and	**Major**	81	Procurement ex ante controls should ensure that procurement processes for FWCs, direct contract and reopening of competition linked to projects are supported by a formally approved business case.	PFMU	Q1 2025	**Implemented**	**N/A**	Financial ex post controls report 2024 CA6.1.2	11

[28] 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.
[29] 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.

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	assigning resources to a project. In particular, assurance should be provided through a business case and cost-effective analysis.									
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	**Implemented**	**Moderate**	ICSA 2023	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	**Implemented**	**N/A**	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	Q3 2026	**In progress**	**Moderate**	Financial ex post control report FY 2024 (2025)	11
		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	**In progress**	**Moderate**	Financial ex post control report FY 2024 (2025)	11
87	The Agency to increase awareness regarding the use of Qualified Electronic Signatures and other electronic signatures on external and internal documentation. In addition, there is a need to further improve alignment between the technological solutions used by the Agency for the electronic approval of documents and the requirements for ensuring cost effectiveness on the traceability and evidentiary integrity of document approval (in particular	**Major**	160	ICTU to block the possibility of creating Adobe self-generated electronic and remove already created signatures from users.	ICTU	Q3 2026	**In progress**	**Moderate**	Financial Ex Post Control report FY 2025 Observation 1.1 CA 1.1	11
		Major	161	The Agency needs to update the internal governance documents related to electronic signatures in the Agency.	C4 AND C5	Q3 2027	**In progress**	**Moderate**	Financial Ex Post Control report FY 2025 Observation 1.1 CA 1.2	11
		Major	162	ICTU to arrange awareness raising all staff training session/s, onboarding training, and possibly specific sessions for RAOs on electronic signatures and the use of UES and QES in the Agency	ICTU	Q3 2026	**In progress**	**Moderate**	Financial Ex Post Control report FY 2025 Observation 1.1 CA 1.3	11

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	electronic signatures and related metadata).	**Major**	163	Senior Management should assess whether additional cross-checks by ex-ante controllers are necessary to confirm the validity of the qualified electronic signature of the RAO.	Senior Management (with support of ICCU and C5)	Q3 2026	Implemented	**Moderate**	Financial Ex Post Control report FY 2025 Observation 1.1 CA 1.4	11
		Major	164	ICCU to add a check in the financial ex post control checks on the validity of electronic signatures on legal commitments.	ICCU	Q2 2026	Implemented	**Moderate**	Financial Ex Post Control report FY 2025 Observation 1.1 CA 1.5	11
		Major	165	HRU to ensure QES or wet ink signatures to be used on contracts of employment.	HRU	Q3 2026	In progress	**Moderate**	Financial Ex Post Control report FY 2025 Observation 1.1 CA 1.6	11
		Major	166	Senior Management to decide whether identified limitations in the reliability of workflow PDF documentation generated from Paperless should be mitigated or formally accepted until an effective corrective action is identified. Where relevant, the risk should also be taken into account in future risk and cost-effectiveness assessments concerning the development or transition towards European Commission corporate document management systems (e.g. ARES or other solutions) replacing or complementing Paperless and ERDMS.	SM	Q3 2026	Implemented	**Moderate**	Financial Ex Post Control report FY 2025 Observation 1.2 CA 1.7	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	Implemented	**N/A**	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	**Major**	87	New Decision on Delegations and Nominations 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 control report 2024 – CA1	12

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	increase assurance of compliance with Financial Rules.									
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 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.	FINU	Q4 2024	**Implemented**	**N/A**	Financial ex post controls report 2024 – CA2	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

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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. 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**	**N/A**	Financial ex post control report FY 2024 (2025) observation 1	12
		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 2026	**In progress**	**Moderate**	Financial ex post control report FY 2024 (2025) Observation 1	12
Information and Communication										
Monitoring Activities										
62	There is room to update Agency's Internal Control Framework and to formalise the Agency's Internal Control strategy	**Moderate**	105	The Agency's Internal Control Strategy to be formalised as a governance document.	ICCU	Q4 2024	**Implemented**	**Moderate**	ICSA 2023	16

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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	Implemented[30]	Moderate	IAS FAR Human Resources Management and Ethics 2024, 3.b. 2	16
85	The Internal Control Self-Assessment (ICSA) methodology (including internal control monitoring criteria) has not been timely revised by Senior Management.	Moderate	157	Timely adoption of internal control monitoring criteria.	ICCU	Q1 2026	Implemented	Moderate	ICSA FY 2025	16
		Moderate	158	Adopt the ICSA methodology developed by the EUAN Internal Control Working Group, which has already been approved by PDN.	ICCU	Q2 2026	Implemented	Moderate	ICSA FY 2025	16
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
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	Implemented	N/A	ICSA 2023 based on ECA 2022 not individual observation	17

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[30] 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 3.

[31] The deficiency is considered as closed and the corrective action implemented by EUAA senior management, but not formally closed by IAS.

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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	**Implemented**[32]	**N/A**	IAS FAR Human Resources Management and Ethics (2024), 1. d	17
89	The HR Strategy Implementation Action Plan is not monitored centrally from the Central register of Deficiencies and corrective action plan.	**Moderate**	170	As part of ICSA regular monitoring of the state of implementation by consulting the owner of the action plan and recording a corresponding action in the central register of deficiencies.	ICCU	Q1 2027	**In progress**	**Moderate**	ICSA FY 2025	17
90	The action plan from the Staff Engagement Survey to be embedded in the HR Strategy Action plan.	**Moderate**	171	Action to be implemented for the SES 2025 corrective action plan.	ICCU	Q3 2026	**In progress**	**Moderate**	ICSA FY 2025	17

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