



Brussels, 27.3.2026
C(2026) 2015 final

COMMUNICATION TO THE COMMISSION

from Commissioner Serafin in agreement with the President

**UPDATE OF THE CHARTER OF THE AUDIT PROGRESS COMMITTEE OF THE
EUROPEAN COMMISSION**

COMMUNICATION TO THE COMMISSION

from Commissioner Serafin in agreement with the President

UPDATE OF THE CHARTER OF THE AUDIT PROGRESS COMMITTEE OF THE EUROPEAN COMMISSION

The Audit Progress Committee (APC) of the Commission was established in October 2000 as an advisory body to assist the College of Commissioners in fulfilling its obligations under the Treaties and under other statutory instruments and agreements¹. The requirement for all Union institutions to have an internal audit progress committee was enshrined in the Financial Regulation in 2018². Audit committees generally enhance public trust that organisations are well-managed and strengthen the independence and value of the internal audit activity.

As per the Financial Regulation³, the Commission's APC is tasked with ensuring the independence of the internal auditor (the Internal Audit Service), monitoring the quality of the internal audit work and ensuring that internal and external (i.e. from the European Court of Auditors) audit recommendations are properly taken into account and followed up the Commission services. The APC is supported by the Secretariat that is functionally independent from the IAS and it operates on the basis of a Charter, which was last updated in 2020⁴.

Although the APC has no management powers, over the years, it has evolved into a mature and effective actor in the Commission's governance structure, featuring prominently also in the Communication on the Governance in the European Commission⁵. The APC should continue to play a crucial role in enhancing governance, organisational performance and accountability across the entire organisation, throughout the mandate of this Commission.

The Financial Regulation requires the IAS to perform its work in compliance with relevant international standards. This provision is reflected in the IAS Charter which requires IAS to ensure conformance with the Global Internal Audit Standards (GIAS) and, for its assurance services, with Topical Requirements issued by the Institute of Internal Auditors (IIA), with due regard to the primacy of EU law. The APC Charter requires the APC to monitor the consistency of internal audit work with this mandatory guidance. The new GIAS applicable since January 2025, feature a key change – the inclusion of *Domain III – Governing of the Internal Audit Function*, which identifies a number of essential conditions for an effective dialogue between the 'Board'⁶ and the Internal Auditor, ultimately enabling an effective internal audit function⁷. Global Internal Audit Standards recognise that internal audit functions in the public sector must consider specific laws and regulations, as well as

¹ SEC(2000)1808/3.

² Ref. Article 123 of Regulation (EU, Euratom) 2018/1046 on the financial rules applicable to the general budget of the Union, repealing Regulation (EU, Euratom) No 966/2012 (2012 Financial Regulation).

³ Article 123 (1) Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)

⁴ Previously, it underwent major revisions in 2017 and 2018 in response to audit recommendations from the ECA and the IAS concerning governance at the Commission.

⁵ C(2020) 4240 final – Communication to the Commission: Governance in the European Commission

⁶ Since the APC has no management powers, the 'Board' responsibilities, as set out in the Standards, correspond to the College.

⁷ These include, among other, the approval and periodic review of the Charter of the internal audit function; the approval of the internal audit plan, budget and resource plan; and the authorisation of the appointment and removal of the chief audit executive.

governance, organisational, and funding structures that are only relevant in the public sector or government context and that the nature of these conditions may affect how public sector internal audit functions apply the Standards to achieve conformance. Therefore, the new IAS Mission Charter⁸, adopted by the College on 18 December 2025 considers the new GIAS and adapts them to the Commission regulatory framework. This update of the APC Charter builds on the strengths of the previous Charter while adapting to the new IAS Mission Charter and to the updated GIAS, as well as clarifying and streamlining some of the existing processes.

In March 2025⁹, the Commission appointed new internal APC members and, in line with the Commission's Rules for Special Advisers¹⁰, the current external members.

Reflecting these points, the Commission is invited to approve the attached Charter that defines the mandate of the Audit Progress Committee while reconfirming its crucial role in enhancing governance, organisational performance and accountability across the Commission.

⁸ Commission Decision (EU) 2025/2570.

⁹ PV(2025) 2519 final, Minutes of the 2519th meeting of the Commission, Appointment of the internal members of the audit progress committee, 19 March 2025 and Decision PERS(2025) 46 and PV(2025) 2525 final, Minutes of the 2525th meeting of the Commission, Appointment of special advisers, 14 May 2025.

¹⁰ C(2007) 6655 and C(2014) 541 final.