



Management plan 2023

INTERNAL AUDIT SERVICE (DG IAS)

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INTRODUCTION

The political agenda of President von der Leyen, as set out in the political guidelines and further developed in the mission letters to all members of the Commission, was the starting point for the 2020-2024 Strategic Plan of the Internal Audit Service (IAS), implemented through the IAS annual Management Plans. The purpose of this Management Plan (MP 2023) is to explain how key outputs planned for the year 2023 will further contribute to the implementation of the 2020-2024 IAS Strategic Management Plan and, more generally, to the achievement of the Commission's objectives.

The IAS¹, the sole internal audit service provider in the Commission and domain leader in internal audit for the decentralised EU agencies and other autonomous bodies, contributes in the most visible way to the following general and horizontal objective:

A modern, high-performing European public administration

The President puts a strong emphasis on modernising the way the Commission works, for example through digitalisation, use of collaborative working methods and an increased focus on sustainability.



The IAS provides to the audited entities and the College of Commissioners **assurance on the effectiveness of risk management, control, and governance processes**. It helps the audited entities to achieve their objectives and also contributes to the effective and efficient management of resources and the promoting a performance culture (economy, efficiency, and effectiveness).

The IAS also indirectly contributes to the overall political headline ambitions² and objectives of the European Union. Based on in-depth risk assessments performed for each of the audited entities, the IAS auditors identify the highest risks that may adversely affect the achievement of the wide range of general and specific objectives contributing to the high-level political ambitions of the von der Leyen Commission and its priorities for 2019-2024. The IAS strategic audit plans (SAP) cover the systems and processes the audited entities put in place to address those risks.

¹ The Internal Audit Service is an independent central service in the European Commission, led by the Commission's Internal Auditor, Dr Manfred Kraff. It audits management and control systems of each of the other 50 European Commission services and executive agencies, and a growing number to more than 50 decentralised EU agencies and other autonomous bodies receiving contributions from the EU budget, hereinafter called '**audited entities**'.

² https://ec.europa.eu/info/priorities_en. The Political Guidelines focus on six headline ambitions for Europe over the next five years and well beyond: (1) A European Green Deal, (2) An economy that works for people, (3) A Europe fit for the digital age, (4) Promoting our European way of life, (5) A stronger Europe in the world, (6) A new push for European democracy. In addition, the administration has a horizontal objective to be a modern, high-performing European public administration.



Auditing has become more complex over the last years due to the increased number of interconnections between EU policies and the entities contributing to their implementation. Therefore, the Strategic Plan, and the subsequent Management Plans consider this ongoing and evolving process. The

IAS has to be very flexible, constantly monitor the situation, swiftly update the audit universe, identify newly emerging risks, and adapt in-depth risk assessments and audit plans to the new developments. The IAS is continuously adapting its own organisation and working methods accordingly.

The IAS conducts its internal audit activities in accordance with the governance arrangements of the European Commission, the Financial Regulation (FR)³, the International Standards for the Professional Practice of Internal Auditing (Standards)⁴ and the Code of Ethics of the Institute of Internal Auditors (IIA)⁵. It is working in an open and transparent manner, meeting the expected high level of professional and ethical standards. It reports and is functionally accountable to the Audit Progress Committee (APC) regarding its audit activities in the Commission and executive agencies. Similarly, for its work in decentralised EU agencies and other autonomous bodies, the IAS reports functionally to the Board and the Director of each respective entity.

The Audit Progress Committee - to which the IAS reports its audit work in the Commission and the Executive Agencies - follows closely the acceptance and implementation of IAS's recommendations and acts where necessary, which has a considerable persuasive effect vis-à-vis the audited entities concerned. In the decentralised EU agencies and other autonomous bodies this role is played by the boards.

Under the von der Leyen Commission structure, the IAS falls under the political authority of the Commissioner for Justice, Mr Didier Reynders.

³ Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union.

⁴ [International Professional Practices Framework \(IPPF\) | The IIA International Professional Practices Framework \(IPPF\) | The IIA](#)

⁵ The IIA code of ethics describes the minimum requirements for conduct for the profession of internal auditing.

PART 1. Delivering on the Commission's priorities: main outputs for 2023

Our contribution to individual audited entities

Through its **assurance and consulting activities**⁶, the Internal Audit Service (IAS) adds value to the effective and efficient implementation of risk management, control and governance processes, EU policies, programmes and actions, efficient and economical management of resources, legal and regular spending of the EU budget and compliance with the legal frameworks by the audited entities.

The IAS **strategic audit plans** cover the systems and processes the audited entities put in place to address the highest risks that may adversely affect the achievement of the wide range of general and specific objectives contributing to the high-level political ambitions of the von der Leyen Commission and its priorities for 2019-2024. As each year, the IAS will perform a wide range of **audits in 2023**, covering governance aspects and operational, financial and risk management processes, in order to provide reasonable assurance to the audited entities that the controls in place are effective in mitigating those risks that may impair the achievement of their objectives.

As part of its strategic audit plan, with a view to contributing to the Commission's performance-based culture, the IAS also carries out **performance audits**. These audits result in recommendations, for example concerning data and information management, data protection, supervision strategies regarding the implementation of programmes by third parties, control strategies for selected directorates-general and services, human resources management processes, and reviews assessing the implementation of the new internal control framework in the Commission.

Where weaknesses are identified in the course of the audit, **recommendations** are issued. These recommendations aim at mitigating the related risks in a cost-effective way, thereby adding value to the audited entity. The implementation of the accepted recommendations is verified through follow-up audits.

The IAS also issues (1) quarterly **overview reports** (or information notes) transmitted to the Audit Progress Committee (APC) on the follow-up of IAS recommendations concerning Commission's Directorates-General and services and (2) **annual reports** on the status of open critical and significantly delayed very important IAS recommendations to decentralised EU agencies and other autonomous bodies.

The Internal Auditor issues each year a **conclusion on the state of internal control** (limited type assurance⁷) to each individual Directorate-General and service of the Commission, as a contribution to the preparation of their annual activity reports.

⁶ Mission charter of the Internal Audit Service of the European Commission [C(2020) 1760]

⁷ These limited conclusions have been issued on an annual basis since 2016.

part of the IFAR).

- (2) Through the Commission's **Annual Management and Performance Report for the EU budget (AMPR)**, the IAS presents its work and its annual **overall opinion on the Commission's financial management** (annex 2, section 2.3.2.), based on the audit work the IAS carried out in the area of financial management in the Commission during the previous 3 years. The overall opinion consolidates the IAS's work in the area of financial management.

Our commitment to constantly adapt to changes and emerging risks

Ensuring coverage of the high-risk areas of the audit universe

In accordance with the IIA Standards, Strategic Audit Plans (SAP) are risk based and the IAS's objective is **to cover the highest risk areas in its audit universe** over a three- or four-year period (i.e., 2021- 2023 for the Commission and the Executive agencies).

The annual update of the in-depth risk assessments is performed at the end of 2022, to revise the high risks and audit priorities for the year 2023 and the SAPs accordingly.

In order to be able to deliver the **annual overall opinion of the IAS on financial management in the Commission**, the plan also has to ensure a certain minimum coverage of financial management in all Commission services and executive agencies over the three-year period. In the decentralised EU agencies and other autonomous bodies, the objective is also to cover the highest risks in the period of the strategic internal audit plans (i.e., four-year period), but there is no obligation to deliver an overall opinion on financial management per agency.

Monitoring and delivering the audit plans, optimising the use of audit resources

The main operational challenge of the IAS is to complete all engagements included in its audit plans and make effective use of its audit resources. The completion of the annual audit plans is monitored in the course of the year. They are reviewed mid-year to reflect new and emerging risks faced by the audited entities.

The IAS successfully completes annually between 70 to 90 audit, consulting and risk assessment engagements, each year aiming at covering **100% of the number of engagements planned to be completed in the year**.

The IAS actively manages its operational performance through a detailed planning of audit tasks, allocation of staff to engagements, close monitoring of the respect of deadlines and milestones for all audits, detailed time recording for all staff and the regular analysis of the differences between budget and actual time spent on each audit. Audit staff spends on **average 85% of their time on audit activities**.

Senior management continues to support the implementation of the results of various initiatives launched to improve and optimise the way it works (e.g., follow-up of actions defined as a result of various initiatives, such as the management seminar in the context of the IAS reorganisation,

lean auditing working group, digital auditing task force, working group on decentralised agencies, etc.) aiming for greater efficiency gains.

Surveying key stakeholders' feedback

Each year, the IAS conducts satisfaction surveys with its key stakeholders: the members of the Audit Progress Committee (Preparatory Group), senior management (Commission Directors-General, Directors of the executive agencies, Directors of the decentralised EU agencies and other autonomous bodies), as well as specific auditees. The latter are also consulted after each audit engagement.

At the end of 2022, the IAS started to revise and simplify the framework for the various stakeholders' surveys. In this way, the IAS will better capture the specific role and needs of the stakeholders at stake and continue to expand its auditors' knowledge of auditees' objectives and operations and ensure the cost-effectiveness of its audit recommendations.

As reported in the AAR, the IAS will seek to receive confirmation from its stakeholders that for example its audits and recommendations cover the main risks and processes of the audited entity (past satisfaction rates of over 90%), provide added value to the operations and contribute towards effective risk management (past satisfaction rates of over 85%) and help to improve the internal control systems (past satisfaction rates of over 85%).

Complying with international auditing standards, internal methodology and guidelines

The IAS is working in an open and transparent manner, meeting the expected high level of professional and ethical standards. As an integral part of the day-to-day supervision, review, and measurement of the internal audit activity, the ongoing monitoring is incorporated into the routine policies and practices.

Periodic assessments are conducted to evaluate conformance with the Code of Ethics and the Standards. In 2022, the External Quality Assessment (EQA)⁹ exercise concluded that the IAS' successful compliance with its internal methodology and guidelines and with international internal auditing standards. Also in 2023, as each year, the IAS will conduct its own internal quality assessment¹⁰. The resulting actions will be timely implemented. In parallel, the IAS will continue in 2023 to implement the output and conclusions of the Lean Auditing working groups.

⁹ IIA Standard 1312: External assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organization.

¹⁰ IIA Standard 1311: Internal assessments must include: (1) Ongoing monitoring of the performance of the internal audit activity. (2) Periodic self-assessments or assessments by other persons within the organization with sufficient knowledge of internal audit practices.

Overview of the main outputs in 2023

General objective: A modern, high-performing and sustainable European Commission		
Specific objective 1: The IAS understands its audit environment and has a clear definition of its audit universe, which reflects the Commission and decentralised EU agencies and other autonomous bodies' objectives, priorities and risks.		
Related to spending programme(s): N/A		
Main outputs in 2023:		
Other important outputs		
Output	Indicator	Target
Updated audit universe reflecting the Commission, Agencies and other EU bodies' organisation	Annual update of the audit universe	Q1 2023 ¹¹ (Commission) During 2023 ¹² (EU Agencies)
Specific objective 2: The organisation of the IAS is adequate to cover the audit universe efficiently and effectively.		
Related to spending programme(s): N/A		
Main outputs in 2023:		
Other important outputs		
Output	Indicator	Target
Implementation of actions stemming from various horizontal audit-related initiatives	Implementation of the action plans defined by the working groups, as approved and decided by the Senior Management.	All 2023 planned actions implemented
Specific objective 3: Cover the high-risk areas of the audit universe		
Related to spending programme(s): N/A		
Main outputs in 2023:		
Other important outputs		
Output	Indicator	Target
Identification of high risks to be covered based on the audit universe	Timeliness of the annual risk assessment Identification of new emerging risks in the mid-year update of the audit plan	Annual risk assessment for the 2024 audit plan to be completed in Q4 2023 Mid-year 2023
Strategic risk-based Audit Plan 2024-2026	Timeliness of the Strategic Audit Plan adoption	End of 2023 and approved in Q1 2024
Commission and Executive agencies only Assessment whether the audits in the last three years covered 100% of the material part of the financial audit universe	% of coverage, through the strategic audit plan and successive annual audit plans, of the financial management in Commission services resulting in the delivery of an overall opinion without material scope limitations.	100 % over a period of 3 years

¹¹ For the next audit plan

¹² via SIAPs performed during the year

Specific objective 4: Deliver the strategic audit plans through the annual audit plans effectively and efficiently.

Related to spending programme(s): N/A

Main outputs in 2023:

Other important outputs

Output	Indicator	Target
Audit, consulting and follow-up engagements planned for 2023	Completion rate of the 2023 Audit Plan, after update of the Plan at mid-year.	100% of "C1" engagements in the 2023 audit plan finalised by January 2024
Commission and Executive Agencies Mid-term review of the Annual audit plan. Updated Audit Plan for 2023	Timely preparation and delivery on time	July 2023
Strategic Internal Audit Plans (SIAPs) to be finalised for each entity where the previous SIAP is complete or has become obsolete	Final SIAP issued Delivery and update of yearly plans on time	January 2024 Establishment of yearly plans for each agency/autonomous body, updated at mid-year.
Conclusions on the state of internal control to each individual Directorate-General, service of the Commission and executive agency as a contribution to the preparation of their annual activity reports for 2022	Timely preparation and delivery on time	15 February 2023
Time spent on direct audit work and audit support work by auditors	Percentage of time spent on direct and indirect audit work by auditors (efficiency indicator)	85% of total working time available in 2023
2022 Annual Report of the Internal Auditor (Article 118(4) of the Financial Regulation)	Report issued	June 2023
Overall opinion of the IAS on financial management in the Commission	Report issued	June 2023
Quarterly overview reports (or information notes) transmitted to the APC on the follow-up of IAS recommendations concerning Commission's Directorates-General and services	Reports finalised and transmitted in time to the APC (4 reports in total)	March, May, September, and November 2023
Annual reports on the status of open critical and significantly delayed very important IAS recommendations to decentralised EU agencies	Reports/notes finalised and transmitted to Directors and Management Boards	Timely issued (March 2023)

and other autonomous bodies (in case their agency has such recommendations)		
Mid-term review of the Management Plan	Report issued	June/July 2023
Specific objective 5: Meeting stakeholders' expectations (adding value and contributing to the improvement of the auditees' operations)		
<i>Related to spending programme(s): N/A</i>		
Main outputs in 2023:		
Other important outputs		
Output	Indicator	Target
Note on results of the IAS annual stakeholders' satisfaction surveys.	Level of satisfaction of key stakeholders	Issued in Q1 Minimum 90%
Results of satisfaction survey addressed to the audited services	Level of auditee satisfaction after each engagement on a scale from 1 (high) to 5 (low)	Average score between 1 and 2
Results of analysis of the implementation of recommendations	Level of implementation of IAS recommendations issued in the previous 5 years, whose initial target date has passed	Issued in Q1 Minimum 90%
Specific objective 6: To ensure that the work of the IAS is conducted in accordance with the IAS charter, its internal methodology and guidelines and internal auditing standards		
<i>Related to spending programme(s): N/A</i>		
Main outputs in 2023:		
Other important outputs		
Output	Indicator	Target
External Quality Assessment (EQA)	Successful implementation of the action plan resulting from the EQA report (compliance with the internal methodology and guidelines of the IAS and with international internal auditing standards as assessed through the EQA)	All 2023 actions implemented
Implementation of actions stemming from various horizontal audit-related initiatives	Implementation of the action plans defined by the working groups, as approved and decided by the Senior Management.	All 2023 actions implemented

PART 2. Modernising the administration: main outputs for 2023

A. Human resource management

The IAS will continue implementing initiatives to enhance its' staff wellbeing, motivation and performance, but also increase the attractiveness of the IAS as an employer, stimulate staff retention and help keep the vacancy rate under control.

Adapting its HR Strategy to the evolution of the institutional culture

In order to ensure the effective and efficient management of human resources and to optimise the capacity to deliver on priorities, the IAS adapts and implements an HR strategy in full compliance with the corporate guidance. It encourages more flexible and digital ways of working, more cooperation at all levels, pooling knowledge and expertise, and giving priority to performance measurement and reporting on achievements in a trust-based environment.

Monitoring the operational performance of audit staff

As mentioned in section 1 of the present report, the IAS actively manages its operational performance namely through detailed time recording for all audit staff and the regular analysis of the differences between budget and actual time spent on each audit engagement.

Maintaining and further increasing staff engagement

In 2023, the Staff Engagement Committee and the IAS Communication Team will prolong several initiatives, such as the weekly and bi-annual IAS newsletter and the organisation of Auditors' Forum events. Exercises like the job-shadowing and the IAS's international exchange programme will be endorsed again, after being put on hold during COVID times, contributing to the promotion of professional and international networking for the senior auditors of the DG.

The IAS will also do the utmost to accommodate the needs of its staff and enable them to better manage their work-life balance, by supporting the corporate culture of equality, diversity, respect, inclusion and empowerment in line with the IAS Charter on equal opportunities, work organisation and work-life balance and or by organising social activities that are again allowed.

Increasing the capacity and the level of professionalism of internal auditors and promoting professional networking

All IAS auditors are active members of the global Institute of Internal Auditors, via its Belgian chapter. In addition to that, to enhance and maintain the high level of professionalism, credibility and trust, they are encouraged and supported by the DG to being or becoming fully professionally certified (e.g., ACCA, CIA, CISA¹³). The IAS also endorses and encourages regular contacts and interactions with the professional bodies in the field of auditing, such as the Institute of Internal Auditors (global, EU and Belgian level).

¹³ Association of Certified Chartered Accountants, Certified Internal Auditor, Certified Information System Auditor.

In 2023, the comprehensive Internal Audit Training Programme (IATP) – review and updated at the end of 2022 – will be implemented for the new and more experienced staff, and by extension for all auditors of the EU institutions, taking account of changes in the audit environment and priorities for internal audit, staff expectations and remote auditing and teleworking practices. Moreover, events like Auditors' Forum seminars and Auditnet meetings for the decentralised EU agencies and other autonomous bodies are also envisaged for 2023.

In parallel, when not available internally, other training opportunities outside the Commission will be offered in particular to lead auditors and IT auditors, via participation in specialised training courses, and conferences and webinars/seminars that address specific audit areas.

Enhancing gender-balance at middle management level

The IAS will continue to enhance gender balance at middle management level, also in line with the College decision on measures for reinforcement of gender equality policy at management level of 01/10/2020. It will continue encouraging the participation of its staff to the Female Talent Development Program coordinated by DG HR.

Launching initiatives to attract, recruit and maintain a high-performance work force

As from 2023, in the absence of audit competitions planned in the near future, the IAS will continue making efforts in identifying and attracting experienced colleagues as well as more junior profiles in the area of auditing. To do so, it will make use of enhanced communication activities to improve the IAS visibility and attractiveness as an employer. The Blue Book traineeship will continue to be an asset, as well as initiatives such as the “back-to-school” programme, the participation to the Visitors Centre, and the Commission’s Junior Professional Programme (JPP) – all valued and constantly encouraged.

Overview of the main outputs in 2023

Objective 7: The IAS employs a competent and engaged workforce and contributes to gender equality at all levels of management to effectively deliver on the Commission’s priorities and core business.		
Main outputs in 2023:		
Output	Indicator	Target
Strategic development		
Implementation of any new HR corporate guidance	Timeliness of implementation	100% of applicable guidance timely implemented
Staff engagement		
Implementation of the Staff Engagement Committee plan	Complete all actions planned on staff engagement: involvement in the Strategic Audit Planning process, job-shadowing, international exchange programmes, Auditors’, and sports, social and internal communication activities.	By end 2023
Maintain level of staff engagement (HR survey)	Keep IAS staff engagement index in line with Commission average, and possible increase further	IAS indicator: ≥ 75%

Staff retention and recruitment		
Promote the image of the IAS and the profession of internal auditor within the Commission.	Implementation status of related actions decided as part of the IAS HR strategy.	100% of planned 2023 actions implemented
Capacity building		
IAS auditors who have one or more professional audit qualifications	Percentage of staff certified (73% in 2022)	Minimum 70%
Adequacy of the (updated) Internal Audit Training Programme (IATP)	Level of satisfaction of IAS staff with the structured training	Minimum 80%
As part of the IATP, offering ad hoc auditors forum events to the internal audit community	Level of satisfaction of IAS staff with the structured training	Minimum 6 events

B. Sound financial management

The European Commission's internal control framework¹⁴ supports sound management and decision-making. It notably ensures that risks to the achievement of objectives are reduced to acceptable levels through cost-effective controls. The effective functioning of the service's internal control system – tailored to its particular context – is regularly monitored and is subject to a specific annual assessment in parallel to its own risk assessment.

As provided by the Internal Rules, the majority of the IAS's budget¹⁵ is directly delegated to PMO, DG HR and DG DIGIT and its implementation covered by the Declaration of assurance of the relevant services. The IAS¹⁶ is accountable for the remaining part which is, however, co-delegated¹⁷ to DGs HR and DIGIT. The co-delegation with DG HR is supported by a Service Level Agreement and the co-delegation with DG DIGIT by a Memorandum of Understanding.

The AODs of these services bear responsibility for their implementation and report in their annual activity reports. All standard controls are performed by the PMO, and ex-post controls are performed by DG HR on a sample of transactions executed by the PMO and DG HR in the framework of the existing service level agreements (SLA) with the IAS. In addition, the IAS executes its **own ex-ante and ex-pots controls to ensure compliance of the mission expenses**. As primary AOD for the services they provide, the IAS can **rely on the legality and regularity, efficiency and cost-effectiveness of the controls in place in DG HR and DG DIGIT**.

¹⁴ [Communication C\(2017\)2373 - Revision of the Internal Control Framework](#). The Commission's system covers all the principles of internal control identified in the Committee of Sponsoring Organizations of the Treadway Commission 2013 (COSO) Internal Control framework, including financial control, risk management, human resource management, communication and the safeguarding and protection of information.

¹⁵ The administrative budget of the IAS totals about €26million.

¹⁶ According to Art 117(1) of the Financial Regulation, the Director-General of the IAS (the Commission's Internal Auditor) may not be the Authorising Officer by Delegation (AOD). This role is since 1 December 2020 exercised by the Director of IAS.C (previously the Director of IAS.A).

¹⁷ Type II co-delegation, whereby the IAS is the primary AOD, while DGs HR and DIGIT are the secondary AODs.

Overview of the main outputs in 2023

Objective 8: The authorising officer by delegation has reasonable assurance that resources have been used in accordance with the principles of sound financial management and that cost-effective controls are in place which give the necessary guarantees concerning the legality and regularity of underlying transactions.

Main outputs in 2023:

Output	Indicator	Target
Effective controls: Legal and regular transactions	Risk at payment	Remains < 2 % of relevant expenditure
	Estimated risk at closure	Remains < 2 % of relevant expenditure
Effective controls: Safeguarded information (<i>Sensitive information</i>)	Positive assessment of the related IIA Standard during the 2023 IQA (internal quality assessment)	No issues of non-conformance with the IIA Standards
Efficient controls	Time-to-pay	Remains 100% of payments (in value) on time
Economical controls	Overall estimated cost of controls (mission expenditure)	< 10 % of mission budget managed

C. Fraud risk management

In 2023, the IAS will implement its new Anti-Fraud Strategy¹⁸ (AFS) action plan, regularly monitor it and report progress and possible issues to the IAS management.

The IAS continues to strongly rely on the ethical awareness and the stance of the IAS staff. An information package on ethics is handed over to all new IAS staff upon recruitment. The IAS carries out additional preventive and detective controls such as ex-ante and ex-post controls on missions and the follow-up of potential conflicts of interest if reported by recruitment panel members and/or candidates.

Communication initiatives will be continued to raise awareness on corporate anti-fraud and whistleblowing framework and procedures, as well on the IAS's new AFS. The IAS will in particular organise an Auditors' Forum to raise staff awareness on ethics, conflict of interest and fraud-related issues.

The IAS will continue to contribute to the implementation of the CAFS at the level of the Commission and the agencies and other bodies by promptly responding to all OLAF requests for information or support and by flagging fraud related audit results to OLAF.

¹⁸ The new AFS covers the period 2023-2025 is based on an updated fraud risk analysis, prepared on the basis of the 2019 Commission Anti-Fraud Strategy (CAFS), using the methodology and guidance for services' anti-fraud strategies of June 2021 and the reviewed by OLAF before its adoption by the Director General of the IAS.

Overview of the main outputs in 2023

Objective 9: The risk of fraud is minimised through the application of effective anti-fraud measures and the implementation of the Commission Anti-Fraud Strategy (CAFS) ⁽¹⁹⁾ aimed at the prevention, detection and correction ⁽²⁰⁾ of fraud.		
Main outputs in 2023:		
Output	Indicator	Target
Implementation of the 2023 actions included in the IAS anti-fraud strategy (2023-2025)	Percentage of the 2023 actions foreseen in the IAS Anti-Fraud strategy that are implemented in time.	100% of action points 2023 implemented in time
Information action	Timely delivery of a dedicated Auditors' Forum to raise staff awareness on the details of IAS AFS and its monitored delivery of the action points in its plan. The auditors' forum would also address possible ethics, conflict of interest, or other fraud-related issues.	Before end of 2023

D. Digital transformation and information management

Fostering a digital culture (objective #1)

The IAS expects all IAS auditors to comply with the International Standards for the Professional Practice of Internal Auditing (Standards)²¹ and the Code of Ethics of the Institute of Internal Auditors (IIA)²², including being proficient in the areas audited, such as ICT. Based on this, in 2023 the IAS training grid will be updated again with a list of recommended and available training courses per specific job function, including those related to cybersecurity (e.g., the corporate Cyber Aware / Security Education Programme) and digital skills related to the new digital workplace (e.g., collaboration IT tools, video-conferencing tools). Specific IT-related topics such as IT auditing and data analytics will also be included in the IAS' comprehensive specific audit training programme (IATP).

Increasing awareness and implementation of secure exchange practices of audit related documentation with external stakeholders has been possible since a few years by using CIRCABC platform instead of e-mails. CIRCABC will be nevertheless replaced with S-CIRCABC, for better protection to sensitive information. With that in mind, by the end of 2023, we expect that S-CIRCABC will be used for at least 70% of external stakeholders.

As for internal collaboration, the adoption of M365 collaborative tools amongst IAS staff has been hindered by unavailability of a dual-key encryption to EC users not migrated to the new WELCOME domain (see objective #5). However, such issue will be addressed during the year 2023.

¹⁹ Communication from the Commission 'Commission Anti-Fraud Strategy: enhanced action to protect the EU budget', COM (2019) 196 of 29 April 2019 – 'the CAFS Communication' – and the accompanying action plan, SWD (2019) 170 – 'the CAFS Action Plan'.

²⁰ Correction of fraud is an umbrella term, which notably refers to the recovery of amounts unduly spent and to administrative sanctions.

²¹ [International Professional Practices Framework \(IPPF\) | The IIA](#)

²² The IIA code of ethics describes the minimum requirements for conduct for the profession of internal auditing.

Digital-ready policy making (objective #2)

As a Commission internal service, the IAS is not involved in EU policy making.

Digital transformation (objective #3) and Seamless digital landscape (objective #4)

In line with the digital transformation objective of the new Commission Digital Strategy (NDS)²³, the IAS will enhance the use of data analytics and digital auditing and increase the number of audits based on comprehensive data analysis. The outcome is the launch of a new project for development of single data visualisation and reporting solution.

In addition to TeamMate Analytics (well-established for data analytics purposes), a proof of concept has been launched for the use of a process mining tool, to analyse electronic process workflows in audited activities.

The IAS also plans to implement an agreement with DG DIGIT on offering an instance to the IAS staff for modelling of audited business processes which could later be used by the auditees themselves.

Additionally, the IAS envisages the upgrade of its audit management system to the latest version, to further enhance electronic workflows (e.g., elimination of exchange of documents via e-mail), improve security (e.g., integration with EU Login), and provide more intuitive and coherent user interface, in line with the Commission Dual Pillar approach.

Finally, the IAS Director General is participating in the sessions of the inter-institutional Digital Leaders Circle, which will ensure also in 2023 that the IAS is aware of the direction of the Commissions digital transformation and can react timely in case of need.

Green, resilient and secure infrastructure transformation (objective #5)

In 2022, the IAS management has decided that all IAS staff must migrate to WELCOME unless blocked by technical constraints (e.g. obsolete PC, unsupported software). Until now, over 82% of IAS staff has completed the migration, which is the 2nd highest ratio amongst all of EC DGs and Services. By the end of 2023, given that all technical constraints will be lifted, all IAS staff is expected to be in WELCOME and effectively use M365 collaborative tools (e.g. Teams, SharePoint Online, OneDrive). All the existing IAS collaboration sites based on soon obsolete platforms will be migrated next year to SharePoint Online (SPO) or S-CIRCABC. On this trend, a more secure and resilient digital working environment will be established.

Information and IT security rules

The IAS will revise the IT security plan for the newest version of TeamMate audit management systems.

The new version of TeamMate will also be subjected to penetration testing before starting to use it in production. In addition, all IT systems used by IAS will be integrated with EU Login authentication. If a system maintains Sensitive Non-Classified information, a dual-factor authentication with EU Login will be enabled (e.g. for TeamMate and S-CIRCABC).

²³ [Communication on the Commission digital strategy - C\(2022\) 4388](#)

Data, information and knowledge management

The IAS will contribute to the implementation of the new Rolling Action Plan for Data, information and knowledge management 2022-2024²⁴, endorsed by the Information Management Steering Board, by focussing on:

- Performing awareness actions for staff to enhance their data and knowledge sharing skills (integrated with enhancing digital skills);
- Expanding the use of data analytics and visualisation tools (integrated with the digital transformation);
- Continuing to ensure local implementation of the corporate data governance and policies, such as identifying the IAS data sets (see EC Data catalogue²⁵) and assigning data-related roles and responsibilities.

The IAS will continue to streamline its data and knowledge sharing platforms and further work on cleansing and consolidating the information stored in SharePoint, shared drives, TeamMate and corporate platforms in line with the records and archives management policy.

Data protection

The IAS will keep on ensuring compliance with the rules and the Commission's Data Protection Action Plan²⁶. It will work to achieve the objectives set out in the Commission's Data Protection Action plan²⁷ and will continue to:

- raise awareness of staff on data protection trainings available and encourage them to participate. Depending on new developments regarding data protection and the need to share best practices, the IAS may organise additional sessions for all staff (specific content to be decided ad-hoc). In the coming year, the processes and procedures will continuously be monitored and updated, and the staff awareness will be maintained through the structural training offer and periodic refresher initiatives;
- ensure that all processing operations comply with Regulation (EU) 2018/1725, including obligations on records keeping, agreements with external processors, procedures for data subject rights and by allocating appropriate resources for compliance.

Given the nature of the IAS activities which involve the processing of personal data (although not targeting specific individuals), the target for training staff on aspects of data protection during audits should remain at 100% per year until 2024. In practice, the IAS will train all newcomers on data protection during audits but will not request the attendance of staff that attended the year before.

²⁴ The Rolling Action Plan 2022-2024 was endorsed by the Information Management Steering Board in December 2021, see [minutes](#).

²⁵ <https://ec-data.net1.cec.eu.int/>

²⁶ C(2020) 7625 final and C (2018)7432

²⁷ C(2020) 7625 final and C (2018)7432

Overview of the main outputs in 2023

Objective 10: The IAS is using innovative, trusted digital solutions for better policy-shaping, information management and administrative processes to forge a truly digitally transformed, user-focused and data-driven Commission		
Main outputs in 2023:		
Output	Indicator	Target
Audit management tool		
Migration/upgrade of IAS audit management system	Software installed in EC data centre	Software installed in Q1 2023
		Pilot project started by end of Q1 2023
	TeamMate+ migrated and used by all IAS staff	TeamMate+ used by all IAS staff by end of 2023
Digital transformation		
Initiatives supporting business transformation	Completion of actions defined for 2023 in the IAS Digital strategy 2022-2024	100% of actions defined for 2023 in the IAS Digital strategy 2022-2024 successfully implemented.
	Staff using data analytics and visualisation tools for their audit testing or operational management activities.	30% of IAS staff using data analytics or visualisation tools in the course of 2023
Encourage IAS staff members to enhance digital skills and knowledge	Participation in digital skills courses	60% of IAS staff followed at least one digital skills training by end of 2023
	Participants in Cybersecurity knowledge assessments	IAS participation above 50%
	Cyber Security knowledge strength	IAS overall score above 60%
Use corporate tools for collaboration and document exchange	Percentage of S-CIRCABC sites used for collaboration with external stakeholders (DA and JU)	70% by end of 2023
	Number of collaborative sites migrated to SharePoint Online/Teams or CIRCABC	100% of currently used sites migrated by end of 2023
	Number of IAS Units using M365 collaboration tools (Teams/SharePoint online)	90% by the end of 2023
Establish more resilient and secure digital workplace	Percentage of IAS staff migrated to WELCOME	100% by the end of 2023
	Integration of EU Login with IAS IT tools, including new version of TeamMate, SaaS tools	Target 100% by end of 2023

Implementing corporate data governance and data policies for its key data assets included in the EC data inventory.	Percentage of implementation of the corporate principles for data governance for the IAS' key data assets.	100% implementation
Data protection		
Awareness raising activities on data protection compliance (e.g. structural and ad-hoc trainings)	% of staff informed	100%
To check content of Internal audit training programme for consistency with provisions on data protection	Updated internal audit training programme	Q2 2023
All newcomers follow training on data protection	% of newcomers participated	100%
All processing operations are reflected in the records	% of records updated	100%

E. Sound environmental management

Taking account of the **environmental impact** in its work, the IAS actively promotes measures to reduce the related day-to-day consequences of its performances. Having its offices in one of the Commission buildings participating in the Eco-Management and Audit Scheme (EMAS), the IAS will perform its actions in line with EMAS, thus contributing to the reduction of the building's energy consumption, CO₂ emissions, waste generation and management, water and office paper consumption (see table below).

Implementation of the EMAS initiatives according to its action plan is regularly monitored by the team.

More efficient use of resources (energy, water, paper)

Beyond the Commission EMAS targets, in 2023 the IAS will continue promoting its paper reduction targets by implementing digital and remote auditing practices. The IAS processes are already fully paperless (supported by electronic counterparts and IT systems), proving that awareness actions are key in further reduction, but, with the return to the office, it is planned to put further effort on awareness actions.

The IAS will continue its collaboration with DG COMP and OIB in the MADDO building and promote ways in which energy and water consumption can be reduced. At the same time, it will foster its awareness campaigns on these topics through communication channels targeting the staff.

Reducing CO₂, equivalent CO₂ and other atmospheric emissions

In addition to the Commission EMAS targets, the IAS continues to extend the CO₂ emission cuts beyond the building context, by focusing on commuting and missions travels.

The IAS will also continue the implementation of the corporate communication on Greening the Commission in line with the IAS pledge of 2022²⁸ as well as to strongly support and to participate in the soft mobility initiatives of the Commission (such as VeloMai), promoting the use of the Commission's service bicycles and the available facilities.

Likewise, given the well consolidated teleworking arrangements which proved to be effective, not only in terms of work/life balance but also with a view to emissions cut, the IAS will keep promoting teleworking practices in 2023 too, to the extent possible, paying close attention to limiting CO₂ emissions. In addition to that, the IAS also plans to use the available MIPS Green tab reports to calculate its mission impact.

Reducing and management of waste

To further support the increase in the recycling rate of the Commission, in 2023 the IAS will continue the practice of discussing and analysing ways on how to make its events more sustainable by implementing the EC Guidelines put in place for sustainable meetings and other occasions. It will also strengthen the action of collecting recyclable coffee capsules in the offices, which had been progressively implemented in 2022 by a group of IAS volunteers.

The DG is also working with OIB to identify ways to implement additional water fountains on several floors of the MADO building, aiming at further plastic-waste reduction.

Promoting green public procurement (GPP)

The IAS will promote internally the use of 'green items' (e.g. for meetings, for the purchase of office supplies from the corporate catalogue) and reflect on the possibility to define and monitor an indicator related to purchasing green items from the office supplies corporate catalogue.

Supporting biodiversity

The IAS is closely following the progress of the OIB biodiversity project and will support and participate in biodiversity projects from 2023 onwards if relating to the MADO building.

Staff engagement and communication

The IAS EMAS team acts as a facilitator of the IAS staff engagement in the EMAS activities and general environmental awareness; it will continue informing staff through several awareness actions, articles and news items through the available IAS communication channels. In this respect, in October 2022 the team designed and started dedicated periodic e-mail communication to the IAS newcomers on all key EMAS and IAS EMAS information. This practice will be improved based on feedbacks, and further continued in 2023. Lastly, the IAS EMAS team will continue its strong coordination with the IAS Resources and Horizontal Affairs unit to ensure all relevant communication to the IAS staff include EMAS considerations, and that the information on EMAS related activities reaches all relevant IAS stakeholders.

²⁸ Ares(2022)3789340

Overview of the main outputs in 2023

Objective 11: The IAS takes account of its environmental impact in their actions and actively promotes measures to reduce the related day-to-day impact of the administration and its work, with the support their respective EMAS Correspondents/EMAS Site Coordinators.

Main outputs in 2023: IAS-EMAS action plan

I. More efficient use of resources (energy, water, paper)

Output	Indicator	Target (2019 as baseline)
Staff awareness actions to reduce energy use in the framework of EMAS corporate campaigns and/or awareness actions about DG's total energy consumption in collaboration with OIB/OIL where appropriate.	Awareness campaigns (e.g. through IAS Intracomm news, IAS EMAS Intracomm page, IAS newsletter, IAS staff e-mails) on energy use.	Minimum 1 awareness campaign per year
	Number or % of staff informed	100 % of staff informed
Staff awareness actions to reduce water use (for example ensuring that staff use the technical services hotline ⁽²⁹⁾ to report leaks) in the framework of EMAS corporate campaigns and/or awareness raising actions about DG's water consumption in collaboration with OIB/OIL where appropriate.	Awareness campaigns (e.g. through IAS Intracomm news, IAS EMAS Intracomm page, IAS newsletter, IAS staff e-mails) on water use.	Minimum 1 awareness campaign per year Number of actions
	Number of awareness campaigns (e.g. through IAS Intracomm news, IAS EMAS Intracomm page, IAS newsletter, IAS staff e-mails) on paper use.	Minimum 1 awareness campaign per year Number of actions
Paperless working methods at DG level (such as paperless working: e-signatories, financial circuits, collaborative working tools) and staff awareness actions to reduce office paper use in the framework of EMAS corporate campaigns and/or raise awareness about DG's office paper use in collaboration with OIB/OIL where appropriate.	Number of sheets/person/days	-5% compared to 2022
	Update and implement the IAS EMAS action plan	(1) Update of the plan Q1 2023 (2) Implementation of minimum 50% of the actions planned for 2023

II. Reducing CO₂, equivalent CO₂ and other atmospheric emissions

Output	Indicator	Target (2019 as baseline)
Staff awareness actions on reducing GHG emissions	Number of IAS participants in VeloMai	40
	Amount of CO ₂ saved with VeloMai	800 kg CO ₂ reduction
Gradual increased use (and number of) VC ⁽³⁰⁾ meeting rooms for meetings with stakeholders (avoiding business trips) in the	Number of VC meeting rooms	1 VC meeting room

²⁹ For example, for Brussels: Email: OIB-55555@ec.europa.eu and Tel: 55555 and for Luxembourg: Email: OIL-DISPATCHING-CENTRAL@ec.europa.eu and Tel: 32220.

³⁰ VC (Videoconferencing) room

DG, in collaboration with DG SCIC, OIB and OIL		
Promote Teleworking	% of reduction of CO ₂ emissions compared with 2019	5% reduction compared to 2019
	CO ₂ (t) emissions from DG's missions (% means of transportation used)	Under 0.6 tCO ₂ per person
Staff awareness on digital pollution and gradual change of behaviours avoiding heavy emails, encouraging the use of ICT platforms, avoiding unnecessary storage of data.	Number of awareness campaigns (e.g. through IAS Intracomm news, IAS EMAS Intracomm page, IAS newsletter, IAS staff e-mails) on related topics	Minimum 1 awareness campaign per year
III. Reducing and management of waste		
Output	Indicator	Target (2019 as baseline)
Staff awareness actions about waste reduction and sorting in the framework of EMAS corporate campaigns and/or staff awareness actions about DG's waste generation in collaboration with OIB/OIL where appropriate (for example, promote and label the waste sorting schemes in place).	% of staff informed	100 % of staff informed
Implementation of the EC Guidelines for sustainable meetings and events , e.g. reduce/eliminate single-use plastics, gadgets/gifts.	% of green events	100%
IV. Promoting green public procurement (GPP)		
Output	Indicator	Target (2019 as baseline)
Staff awareness actions on the promotion of "green items" among EC office supplies'	Number of awareness campaigns (e.g. through IAS Intracomm news, IAS EMAS Intracomm page, IAS newsletter, IAS staff e-mails) on related topics	Minimum 1 awareness campaign per year
V. Supporting biodiversity		
Output	Indicator	Target (2019 as baseline)
Staff awareness actions on supporting biodiversity (for example for urban sites, sponsor the creation and maintenance of urban gardens, insect hotels and green roofs within EC-premises with the support of volunteers)	Number of awareness campaigns (e.g. through IAS Intracomm news, IAS EMAS Intracomm page, IAS newsletter, IAS staff e-mails) on related topics	Minimum 1 awareness campaign per year Number of actions

F. Initiatives to improve economy and efficiency of financial and non-financial activities

Upon the approval of its Innovation and Digital strategy for the period 2022-2024, the IAS issued an action plan aimed to increase the staff knowledge in the context of digital technologies, enabling them to better understand digital risks in the audit universe and to become more efficient in using digital audit testing techniques (e.g. data analytics, process mining, visualisation). This was supplemented by enhancing the use of digital workplace tools (e.g. collaboration tools) and by using these data analytics and visualisation tools for more efficient monitoring of our audit activities. The structured implementation phases of these activities will continue in 2023 after piloting them in 2022. The supporting methodological improvements are planned and further deployment and training on digital skills and tools are envisaged.

One of the main improvements expected is to further enhance our use of data analytics in audit testing and audit monitoring activities but also to start using it in the IAS risk assessments and audit scoping exercises, where we could benefit from analysis of data from corporate IT systems. Thus, leading to significant efficiency gains.

Another exercise started in 2022 and to be finalise in 2023 is the clean-up of shared drive and SharePoint storage location, where we plan to migrate to new M365 tools (Ms Teams channels, SharePoint Online) for collaboration and knowledge sharing in 2023. This exercise will encourage the IAS to perform storage clean-up (e.g., removal of duplicate and out of date files) and reduce digital pollution (moving from e-mail attachments to sharing of links) and facilitate collaborative way of working in real time.