



# **Management Plan 2016**

Internal Audit Service (IAS)

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## PART 1. Overview of main outputs for the year

The purpose of this Management Plan (MP) is to highlight the most important outputs for the year 2016 in line with the objectives defined in the 2016-2020 Strategic Plan. It provides an overview of planned actions of the IAS in 2016 substantiating the intended progress towards its main objectives. In relation to the long-term strategy of the IAS, it provides a snapshot that acts as an accountability tool. The MP mainly **serves planning and management purposes at the operational level.**

The IAS, as a key horizontal service in the Commission contributes to the Commission's general objective (No 11): **"To help achieve the overall political objectives, the Commission will effectively and efficiently manage and safeguard assets and resources, and attract and develop the best talents".** The IAS contributes to this general objective, in particular, to the protection and management of assets and resources by performing audits and consulting services in an effective and efficient manner and by providing re-assurance to the audited entities.

For the IAS, this general objective can therefore be broken down into three specific IAS objectives as follows:

***Specific objective 1: To ensure that the work of the IAS adds value to the Commission services and EU autonomous bodies and contributes to the improvement of their operations (external dimension).***

In order to capture the perception of the quality of IAS' work, the IAS is seeking to ensure that its main stakeholders (the APC for the work in the Commission and Executive Agencies on the one hand and Management Boards for IAS work in EU agencies and other autonomous bodies on the other hand) and the audited entities themselves regard IAS' work as adding value.

### Main outputs in 2016

Internal audit of the Commission and the Executive Agencies		
Description	Indicator	Target
Stakeholder satisfaction survey	Level of satisfaction	90%
Limited assurance conclusion on the state of control as a contribution to the preparation of the 2015 AARs	Conclusions issued	15 February 2016
Overall Opinion on the financial management of the European Commission for the year 2015	Opinion issued	15 May 2016
Internal audit of the EU autonomous bodies		
Stakeholder satisfaction survey	Level of satisfaction	90%

***Specific objective.2: To ensure that the work of the IAS adds value by being conducted in accordance with the Financial Regulation and its Rules of Application, its internal methodology and guidelines and international auditing standards (internal dimension).***

As IAS' work can only add value if it is of high quality, the IAS aims at ensuring that the work is conducted in accordance with its internal methodology and guidelines and international internal auditing standards.

### Main outputs in 2016

Internal audit of the Commission and the Executive Agencies		
<i>Description</i>	<i>Indicator</i>	<i>Target</i>
Internal Quality Assessment	Generally compliant	December 2016
External Quality Assessment	Generally compliant	December 2016
Internal audit of the EU autonomous bodies		
Internal Quality Assessment	Generally compliant	December 2016
External Quality Assessment	Generally compliant	December 2016

### *Specific objective 3: To ensure efficiency and effectiveness in delivering the strategic audit plans through the annual audit plans.*

IAS' strategic plans are implemented through annual audit plans which aim to address the risks identified in the course of the strategic audit plans usually at an early stage in order to maximise the added value of any audit recommendation.

### Main outputs in 2016

Internal audit of the Commission and the Executive Agencies		
<i>Description</i>	<i>Indicator</i>	<i>Target</i>
Strategic Audit Plan 2016-2018 (and Audit Plan for 2016)	Timely finalisation	February 2016
Audit, consulting and follow-up engagements reports planned for 2016	Completion of the 2016 Audit Plan	January 2017
Overview Reports/ Information notes on the follow-up of the IAS recommendations issued to APC throughout 2016	Reports finalised and transmitted to APC (four in total)	March 2016 May 2016 September 2016 November 2016
2015 Annual Report of the Internal Auditor Art 99(3) of the FR	Report issued	May 2016
Internal audit of the EU autonomous bodies		
Strategic Internal Audit Plans 2015-2017 or 2016-2018 to be prepared for those entities where the previous strategic audit plan is completed or has become obsolete	Timely preparation	January 2016
Audit, consulting reports and follow-up engagements planned for 2016	Completion of the 2016 Audit Plan	January 2017
Reports on the follow-up of the IAS recommendations issued to Agency Directors and management Boards in case of significant delays in the implementation of critical recommendations	Reports/ Notes finalised and transmitted to Directors and Management Boards	February 2016

## PART 2. Organisational management outputs for the year

### Human resources

The IAS, as a key horizontal service in the Commission contributes to the Commission's general objective: **"The DG deploys effectively its resources in support of the delivery of the Commission's priorities and core business, has a competent and engaged workforce, which is driven by an effective and gender-balanced management and which can deploy its full potential within supportive and healthy working conditions."**

In addition, the IAS focusses on a number of IAS specific priority actions over the period of the Strategic Plan 2016-2020 as follows:

- Fill remaining vacant posts allocated to the IAS in the context of the centralisation of the Commission's internal audit function (2016-2017).
- Ensure that the Internal Audit Training Programme covers the necessary needs as defined by the Internal Audit Training Steering Committee (2016-2020).
- Keep auditors abreast of the latest developments in the Commission and in the profession relevant for their work through structured opportunities for continuous learning (2016-2020).
- Develop the management potential of the staff (2016-2020).

For 2016, this general objective can therefore be broken down into two specific IAS objectives as follows:

#### Main outputs in 2016

#### Specific objective 2.1: Increased capacity and the level of professionalism of internal auditors of the IAS and the EU autonomous bodies

<i>Description</i>	<i>Indicator</i>	<i>Target date</i>
Learning and Development Strategy	Timely delivery	February 2016
Internal Audit Training Programme	Timely delivery	January 2016
Finalise list of topics for Auditors' Forums in 2016	Timely delivery	January 2016
Development of a skills matrix/competency mapping	Timely delivery	April 2016
Organise two half-day seminars	Timely delivery	December 2016
"Welcome coffee" and "Induction Training" for new staff	Organising at least one each	December 2016
Organise 6 Auditor Forum sessions	Timely delivery	December 2016

#### Specific objective 2.2: Provide effective HR services in order to recruit, to support and to maintain a high-performance work force in the IAS

<i>Description</i>	<i>Indicator</i>	<i>Target date</i>
Learning and Development Strategy	Timely delivery	February 2016
HR plan 2016-2020	Timely delivery	March 2016
Management of vacancy rate	Rate of 7%	December 2016

## Financial management

The IAS, as a key horizontal service in the Commission contributes to the Commission's general objective: **"The Authorising Officer by Delegation should have reasonable assurance that resources have been used in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions including prevention, detection, correction and follow-up of fraud and irregularities".**

The IAS contributes to this general objective, in particular, by focussing on a number of priority actions over the period of the Strategic Plan as follows:

### **Objective 1 (mandatory): Effective and reliable internal control system giving the necessary guarantees concerning the legality and the regularity of the underlying transactions**

Title 28 of the budget covers the activity of the policy area 'Audit'. It includes two internal audit activities ("Internal Audit of the Commission" and "Internal Audit of the EU autonomous bodies") and three horizontal activities. The budget allocation for the IAS is included under the heading "Administrative expenditure of the Audit policy area".

The administrative budget of the IAS totals €18.77 m in 2016.

- As provided for by the Internal Rules, 96.36% of the IAS's budget is directly delegated to PMO, DG DIGIT and DG HR and this expenditure is therefore covered by the Declaration of assurance of DGs HR and DIGIT.
- The IAS<sup>1</sup> is therefore accountable for the remaining 3.64% which are, however, co-delegated<sup>2</sup> to DGs HR and DIGIT. As the budget is managed under the same Commission rules, the primary AOD can in principle rely on the legality and regularity, efficiency and cost-effectiveness of the controls in place in DG HR and DG DIGIT. The co-delegation with DG HR is supported by a Service Level Agreement, the co-delegation with DG DIGIT by a Memorandum of Understanding.

#### **Main outputs in 2016**

<i>Description</i>	<i>Indicator</i>	<i>Target</i>
Ex-post controls on missions	Error rate	Below 2% materiality threshold

### **Objective 2 (mandatory): Effective and reliable internal control system in line with sound financial management.**

The IAS executes its own controls to ensure compliance of the mission expenses with the Commission's Guide for missions and with the IAS specific guidance. Therefore, all mission requests and cost claims are ex-ante controlled by the

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<sup>1</sup> According to Art. 98(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 exercised by the Director of IAS.A.

<sup>2</sup> Type II co-delegation, whereby the IAS is the primary AOD, while DGs HR resp. DG DIGIT are the secondary AOD.

verifying officer. In addition, a sample of reimbursements is controlled ex-post within the IAS. These IAS controls are in addition to the standard controls performed by PMO and the ex-post controls performed by DG HR on a sample of transactions executed by PMO and DG HR in the framework of the existing SLA with the IAS.

#### Main outputs in 2016

<i>Description</i>	<i>Indicator</i>	<i>Target</i>
Errors identified in mission costs	Errors identified as a percentage of total mission costs	Below 2% materiality threshold

**Objective 3 (mandatory): Minimisation of the risk of fraud through application of effective anti-fraud measures, integrated in all activities of the DG, based on the DG's anti-fraud strategy (AFS) aimed at the prevention, detection and reparation of fraud.**

As a non-spending DG with low fraud risk profile, the IAS anti-fraud strategy aims at maintaining the high ethical awareness and stance of its staff and at keeping in place standard preventive and detective control measures (segregation of duties, ex-post controls and collegiality of decisions). This strategy is valid for 2014-2016 and will be updated following its assessment at the end of this implementation period. The services provided by DG HR and DIGIT are subject to their own anti-fraud measures.

#### Main outputs in 2016

<i>Description</i>	<i>Indicator</i>	<i>Target</i>
Updated Anti-Fraud Strategy	Timely delivery	December 2016

## Information management

The IAS, as a key horizontal service in the Commission contributes to the Commission's general objective (mandatory): **"Information and knowledge in your DG is shared and reusable by other DGs. Important documents are registered, filed and retrievable".**

As the rest of the Commission, the IAS relies on information for every aspect of its work. Therefore, the IAS has adopted specific policies to enable a change of culture ensuring the effective corporate management of data, information and knowledge (see SP for further details).

In order to improve productivity and facilitate quality control, the IAS uses an electronic tool to document its audit work. The tool enables the use of standard checklists, provides an audit trail of the review and supervision of audit work and provides reports on the status of the implementation of audit recommendations. In addition, the tool also allows the IAS to better monitor the progress of the audit plan. In 2015, the IAS reviewed its existing tool and decided to replace it with a new tool. Following a selection procedure, the most suitable candidate has been identified and the new tool is expected to be rolled out in late 2016 following a selection procedure and training staff on the use of the tool.

The IAS also identified knowledge management/knowledge retention as an area to be better supported by an information system. In 2016, the IAS will therefore

undertake a project to assess its needs, identify different options and implement a suitable solution.

**Main outputs in 2016**

<b><i>Description</i></b>	<b><i>Indicator</i></b>	<b><i>Target</i></b>
New IT audit tool	Roll out of new tool	October 2016
Annual report on document management	Timely delivery	December 2016
Assessment of IAS needs for knowledge management system and identification of potential software tools	Assessment of results by Q4 2016	December 2016



## 2016 performance tables

### INTERNAL AUDIT (COMMISSION AND EU AUTONOMOUS BODIES)

<b>General objective No 11<sup>3</sup></b> <b>To help achieve the overall political objectives, the Commission will effectively and efficiently manage and safeguard assets and resources, and attract and develop the best talents.</b>	
<b>Impact indicator:</b> <b>Trust in the European Commission</b> Source: <a href="#">Eurobarometer on Public Opinion in the European Union</a>	
<b>Baseline</b> (2015): 40% tend to trust	<b>Target 2016:</b> Increase
<b>Impact indicator:</b> <b>Staff engagement index in the Commission</b> Source: <a href="#">European Commission</a>	
<b>Baseline</b> (2014): 65.3%	<b>Target 2016:</b> Increase

<b>Specific objective 1</b> <b>To ensure that the work of the IAS adds value to the Commission services and EU autonomous bodies and contributes to the improvement of their operations (external dimension).</b>	
<b>Result indicator 1.1:</b> <b>Level of satisfaction of stakeholders (APC/Management Boards and Directors-General/Directors of autonomous bodies)</b> (Results of the annual satisfaction survey to show a minimum level of satisfaction) Source: 2015 IAS annual Stakeholder Survey	
<b>Baseline 2015</b> Commission stakeholders: 88% <sup>4</sup> EU autonomous bodies stakeholders: 91% <sup>5</sup>	<b>Target 2016:</b> Commission stakeholders: minimum 90% EU autonomous bodies stakeholders: minimum 90%
Planned evaluations: N/A	
<b>Result indicator 1.2:</b> <b>Level of auditee satisfaction</b> Source: Satisfaction survey addressed to the audited services in the Commission and the Executive Agencies after each engagement.	
<b>Baseline 2015</b> average score of 1.5 on a scale from 1 (strong agreement) to 4 (strong disagreement)	<b>Target 2016</b> Average score below 1.5
Planned evaluations: N/A	
<b>Output indicator 1.3 (effectiveness):</b> <b>Timely delivery of IAS overall opinion on financial management in the Commission</b> Source: Regular IAS internal monitoring.	
<b>Baseline</b>	<b>Target 2016</b>

<sup>3</sup> Monitoring of the corporate impact indicators will be performed by the SG once per year and the results will be shared with all DGs and services in time for inclusion in the Annual Activity Reports.

<sup>4</sup> This calculation is based on the average level of satisfaction of: (1) APC PG members and (2) Commission DGs and Directors of Executive Agencies, in respect of the following two statements (a) IAS covering the mains risks and processes and (b) IAS work adding value.

<sup>5</sup> This calculation is based on the average level of satisfaction of: (1) Board members of the EU autonomous bodies and (2) Directors of the EU autonomous bodies, in respect of the following two statements (a) IAS covering the mains risks and processes and (b) IAS work adding value.

Target met (2015)	By 15 May 2016
Planned evaluations: N/A	
<b>Output indicator 1.4 (effectiveness):</b> <b>Timely delivery of IAS conclusion on the state of internal control as a contribution to the preparation to the AARs of DGs/Services/Executive Agencies</b> Source: Regular IAS internal monitoring.	
<b>Baseline</b> New	<b>Target 2016</b> By 15 February 2016
Planned evaluations: N/A	
<b>Specific objective 2</b> To ensure that the work of the IAS adds value by being conducted in accordance with the Financial Regulation and its Rules of Application, its internal methodology and guidelines and international auditing standards (internal dimension).	
<b>Result indicator 2.1 (effectiveness):</b> <b>Successful compliance with the internal methodology and guidelines of the IAS and with international internal auditing standards as assessed through the Internal Quality Assessment (IQA)</b> Source: Report of the internal quality assessment carried out by IAS 01 for all three Directorates	
<b>Baseline</b> IQA of 2015 No non-conformance issues raised	<b>Target 2016</b> IQA of 2016 No non-conformance issues raised
Planned evaluations: N/A	
<b>Result indicator 2.2 (effectiveness):</b> <b>Successful compliance with the internal methodology and guidelines of the IAS and with international internal auditing standards as assessed through the External Quality Assessment (EQA)</b> Source: Report of the independent External Quality Assessor	
<b>Baseline</b> EQAs of 2011 and 2013 <sup>6</sup> No non-conformance issues raised	<b>Target 2016</b> Next EQA to start in July and to be completed by December 2016 No non-conformance issues raised
Planned evaluations: N/A	
<b>Specific objective 3</b> To ensure efficiency and effectiveness in delivering the strategic audit plans through the annual audit plans.	
<b>Output indicator 3.1 (effectiveness):</b> <b>Completion rate of the annual audit plan</b> Source: Regular IAS internal monitoring.	
<b>Baseline 2015</b> 100%	<b>Target 2016</b> Completion of 100 % of C1 engagements (i.e. engagements to be completed during the year) included in the (revised) plans in both Commission and EU autonomous bodies
Planned evaluations: N/A	
<b>Result indicator 3.2 (efficiency):</b> <b>Percentage of time spent on direct audit work and audit support work by auditors</b> Source: Regular IAS internal monitoring.	
<b>Baseline (31/12/2015)</b> Commission: 87%	<b>Target 2016</b> 86% (this target is the planned split between direct

<sup>6</sup> For audits in the decentralised agencies and other autonomous bodies, the last EQA was carried out in 2011, while for the audits in the Commission and Executive Agencies, the last EQA was carried out in 2013.

EU bodies: 86%	audit work and audit support work)
Planned evaluations: N/A	
<b>Output indicator 3.3 (efficiency):</b> <b>Timeliness of the completion and the delivery of audit reports</b> <b>(time elapsed in working days between the validation meeting and the final report)</b> Source: Regular IAS internal monitoring.	
<b>Baseline (31/12/2015)</b> Commission: 35 days for engagements with one auditee and 40 days for engagements with multiple auditees EU bodies : 32 days	<b>Target 2016<sup>7</sup></b> 30 days for engagements with one auditee and 35 days for engagements with multiple auditees
Planned evaluations: N/A.	
<b>Output indicator 3.4 (efficiency):</b> <b>Difference between actual time and budgeted time for each audit engagement.</b> Source: Regular IAS internal monitoring.	
<b>Baseline (31/12/2015)</b> Commission: 5% EU Bodies: 6%	<b>Target 2016</b> Actual execution within the margin of $\pm 10\%$ of budgeted number of man-days (+ indicating an overrun and – indicating an underrun)
Planned evaluations: N/A.	

## ORGANISATIONAL MANAGEMENT

### HUMAN RESOURCES

<b>Objective (mandatory)<sup>8</sup>:</b> The DG deploys effectively its resources in support of the delivery of the Commission's priorities and core business, has a competent and engaged workforce, which is driven by an effective and gender-balanced management and which can deploy its full potential within supportive and healthy working conditions.	
<b>Indicator 1 (mandatory):</b> <b>Percentage of female representation in middle management</b> Source: data to be provided by DG HR and SEC(2015)336 of 15/7/2015	
Baseline: 22.2 % per 1/1/2016 (Commission average: 31.9%)	Final target by 2019: 40% <sup>9</sup>
<b>Indicator 2 (mandatory):</b> <b>Percentage of staff who feel that the Commission cares about their well-being</b> Source: European Commission Staff Survey 2014 – data to be provided by DG HR	
Baseline 2014: 37.5% (Commission average not communicated for 2014 survey)	Target 2016: in line with Commission average
<b>Indicator 3 (mandatory):</b> <b>Staff engagement index</b> Source: Commission staff survey – data to be provided by DG HR	

<sup>7</sup> Following the centralisation of the internal audit function on 1 January 2015, the IAS was re-organised leading to new working practices, in particular for the quality review of audit deliverables. The new target now reflects the additional time spent on this specific task.

<sup>8</sup> Monitoring of the corporate impact indicators will be performed by the SG once per year and the results will be shared with all DGs and services in time for inclusion in the Annual Activity Reports.

<sup>9</sup> From list of targets for each DG as adopted by the Commission on 15 July 2015 – SEC(2015)336.

Baseline 2014: 65.5% (Commission average: 65.3%)		Target 2016: in line with the Commission average
<b>Specific objective 2.1:</b> <b>Increased capacity and the level of professionalism of internal auditors of the IAS and the EU autonomous bodies</b>		
<b>Indicator 1:</b> <b>Percentage of staff certified</b> Source: Internal calculations		
Baseline 2015: 64 %		Target 2016: 66%
<b>Result indicator 2:</b> <b>Internal auditors are kept abreast of the latest developments in the Commission and the profession relevant for their work through structured opportunities for continuous learning</b> Source: Internal		
Baseline: 6 Auditors Forum seminars held in 2014 6 Auditors Forum seminars held in 2015		Target 2016: <ul style="list-style-type: none"> <li>At least six seminars per year</li> <li>Two half-day events every two years starting in 2016</li> </ul>
<b>Result indicator 3:</b> <b>The Internal Audit Training Programme covers the necessary needs as defined by the Internal Audit Training Steering Committee</b> Source: Internal annual training needs survey		
Baseline 2015: needs are covered		Target 2016: IAS Management confirming that the necessary needs are covered
Planned evaluations: Training Needs Assessment		
<b>Specific objective 2.2:</b> <b>Provide effective HR services in order to recruit, to support and to maintain a high-performance work force in the IAS</b>		
<b>Result indicator 1:</b> <b>Vacancy rate<sup>10</sup></b> Source of data:		
Baseline 31.12.2015: 8%		Target 2016: 7% (Commission average, currently 5.3%, to be reached by 2018)

## FINANCIAL MANAGEMENT

(including internal control and risk management)

<b>Overarching objective:</b> The Authorising Officer by Delegation should have reasonable assurance that resources have been used in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions including prevention, detection, correction and follow-up of fraud and irregularities.
<b>Objective 1 (mandatory):</b> Effective and reliable internal control system giving the necessary guarantees concerning the

<sup>10</sup> The vacancy rate is calculated by deducting posts to be returned in 2016 in the context of staff reduction and redeployment tax.

<b>legality and the regularity of the underlying transactions</b>	
<b>Indicator 1 (mandatory):</b> <b>Estimated residual error rate<sup>11</sup></b> <i>As explained in the narrative, the IAS will rely on the assurance provided by the AOSDs and its additional own controls regarding mission expenditure. As in the past, a qualitative approach will be employed to judge on the legality and regularity of expenditure taking into account all of the above.</i> Source: internal	
Baseline	Target 2016
2014: judged to be close to 0 %	<i>Below the materiality threshold of 2%</i>
<b>Indicator 2 (mandatory):</b> <b>Estimated overall amount at risk for the year for the entire budget under the DGs responsibility.</b> <i>Rf. to indicator 1 above</i> Source: internal	
Baseline	Target 2016
2014: judged to be close to 0 €	<i>Below materiality threshold of 2%</i>
<b>Indicator 3 (mandatory):</b> <b>Estimated future corrections</b> Source: internal	
Baseline	Target
2014: 0 €	Given the target on the amounts at risk, no corrections are likely to be made ex-post. However, if needed, IAS is determined to ensure full recovery of undue amounts paid out.
<b>Objective 2 (mandatory):</b> <b>Effective and reliable internal control system in line with <u>sound financial management</u>.</b>	
<b>Indicator 1 (mandatory):</b> <b>Conclusion reached on cost effectiveness of controls</b> Source: Estimation of the costs of controls on missions and other expenditure	
Baseline 2014 0.25 AST FTE	Target 2016: No more than 0.25 AST FTE.
Yes	Yes
<b>Indicator 2:</b> <b>Conclusion reached on reliability, effectiveness of controls within the IAS</b> Source: Qualitative analysis of exception register, transactions rejected by PMO, errors reported by DG HR, errors detected in sample of missions verified by the IAS in its ex-post control	
Baseline (2015) Errors identified as a percentage of total mission costs: 0.1%	Target 2016 <i>Below materiality threshold of 2%</i>
<b>Objective 3 (mandatory):</b> <b>Minimisation of the risk of fraud through application of effective anti-fraud measures, integrated in all activities of the DG, based on the DG's anti-fraud strategy (AFS) aimed at the prevention, detection and reparation of fraud.</b>	
<b>Indicator 1 (mandatory)</b> <b>Updated anti-fraud strategy of DG IAS, elaborated on the basis of the methodology provided by OLAF<sup>12</sup></b> Source: information available in DG's AFS	
Baseline: period 2014-2016 IAS Anti-fraud strategy was	Target 2016: Current Anti-fraud strategy to be updated on the basis of its

<sup>11</sup> For the definition, see the first annex to the AAR instructions 2014 "Key definitions for determining amounts at risk" at <https://myintracomm.ec.europa.eu/budgweb/EN/rep/aar/Documents/aar-standing-instructions.pdf>.

<sup>12</sup> The methodology can be found on the FPDNet website: <https://myintracomm.ec.europa.eu/serv/en/fraud-prevention/ToolBox/Documents/Methodology%20and%20guidance%20for%20DGs%20anti-fraud%20strategies.pdf>. In particular paragraph 3 of the methodology is relevant.

released on 20 January 2014	assessment at the end of the implementation period (December 2016) (low fraud risk profile)
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## INFORMATION MANAGEMENT

<b>Objective (mandatory):</b> <b>Information and knowledge in your DG is shared and reusable by other DGs.</b> <b>Important documents are registered, filed and retrievable</b>	
<b>Indicator 1 (mandatory):</b> <b>Percentage of registered documents that are not filed<sup>13</sup> (ratio)</b> Source: <i>Hermes-Ares-Nomcom (HAN)</i> <sup>14</sup> statistics – data to be provided by DG DIGIT	
Baseline	Target 2016
2015: 1.2% (3.51% at Commission level)	< 1% <sup>15</sup>
<b>Indicator 2 (mandatory):</b> <b>Number of HAN files readable/accessible by all units in the IAS</b> Source: <i>HAN statistics</i> - data to be provided by DG DIGIT	
Baseline	Target 2016
2015: 85.1% (77.88% at Commission level)	85% <sup>16</sup>
<b>Indicator 3 (mandatory):</b> <b>Number of HAN files shared with other DGs</b> N/A: Given the restrictive nature of the IAS work, the IAS does not share files with other DGs. Occasionally, there might be an exception (see baseline). Source: <i>HAN statistics</i> - data to be provided by DG DIGIT	
Baseline	Target 2016
2015: 1 file (0.05%) (6.25% at Commission level)	0%
<b>Indicator 4 (IAS specific):</b> <b>Timely implementation of new IT audit tool</b> Source: internal	
Baseline	Target 2016:
New	Tool to be operational in October 2016
<b>Indicator 5 (IAS specific):</b> <b>Assessment of the needs for a knowledge management system and identification of potential software tools</b> Source: internal	
Baseline	Target 2016:
New	Results by Q4 2016

<sup>13</sup> Each registered document must be filed in at least one official file of the *Chef de file*, as required by the [e-Domec policy rules](#) (and by ICS 11 requirements). The indicator is to be measured via reporting tools available in Ares.

<sup>14</sup> Suite of tools designed to implement the [e-Domec policy rules](#).

<sup>15</sup> 1% is an ambitious target. In any case, 0% is not feasible because there is always a turnover of registers waiting for the opening of files.

<sup>16</sup> To promote the knowledge sharing amongst IAS auditors, the IAS has chosen to give a maximum of access to IAS documents. However, the remaining 15% concern restricted files related to management, horizontal, QA and HR issues.