

Management Plan 2026

INTERNAL AUDIT SERVICE

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PART 1. Introduction

Strategic planning and programming is the cornerstone of the **Commission’s performance management framework**. The [Commission’s strategic plan for 2025-2029](#) translates the [political priorities](#) set in the [Political Guidelines of President von der Leyen](#) into general objectives. This process ensures institutional coherence, enhances accountability, and aligns the actions of all Commission services with the strategic vision of the mandate.

Within this framework, each Commission service has developed a **strategic outlook for 2025-2029** in the [management plan 2025](#). This outlook defines a set of multiannual objectives and indicators to measure progress towards their achievement. These will be used for planning and reporting on performance throughout the period.

The **2026 management plan** sets out what the Internal Audit Service (IAS) intends to deliver this year to contribute to these multiannual objectives (part 2). It also describes how IAS will contribute to the common objective of building a modern and sustainable public administration (part 3). The main outputs with their indicators and targets are presented in Annexes 1 and 2.

The chart below illustrates the performance framework for IAS including the key performance indicators (KPI).



PART 2. Delivering on the Commission's priorities in 2026

The Internal Audit Service is committed to deliver on its four specific objectives that contribute to the Commission's objective to be a **modern, high-performing and sustainable institution** and indirectly to other general objectives for 2025-2029.

With this in mind, we have planned our work for 2026, with a number of concrete outputs and deliverables, which are described below and listed in the performance table in Annex 1.

Specific objective 1 – Improvement of performance and accountability

Through its assurance and other services (advice, insight and foresight), the Internal Audit Service (IAS) aims at strengthening performance and accountability of the Commission and its departments.

[Outputs and deliverables under specific objective 1](#)

Under the audit plan for 2026, the IAS will perform a wide range of engagements.

For the Commission, it will carry out assurance and non-assurance engagements covering topics such as assurance and control strategies, access to documents, ethical framework, data management, crisis management, IT security and resilience, fee management, internal processes simplification. In decentralised EU agencies and other autonomous bodies, the IAS will perform assurance engagements, with topics stemming from their strategic internal audit plans. With a view to contributing to the performance-based culture, most of the IAS audits relate to performance aspects.

Each assurance engagement results in an audit report with the IAS' conclusion on the audited area and recommendations to auditees, while the output of non-assurance engagements depends on the nature of the work carried out, e.g. advisory or insight report/note.

Every year, the IAS contributes to the preparation of the Commission's Integrated Financial and Accountability Reporting package ⁽¹⁾, which brings together comprehensive information on the implementation, performance, results, sound financial management and protection of the EU budget. The Annual Report of the Internal Auditor ⁽²⁾ summarises internal audits of the previous

⁽¹⁾ The Commission provides a set of financial and accountability reports for the annual discharge procedure, through which the European Parliament and the Council hold the Commission accountable for the way it manages the EU budget (Article 247 of the Financial Regulation).

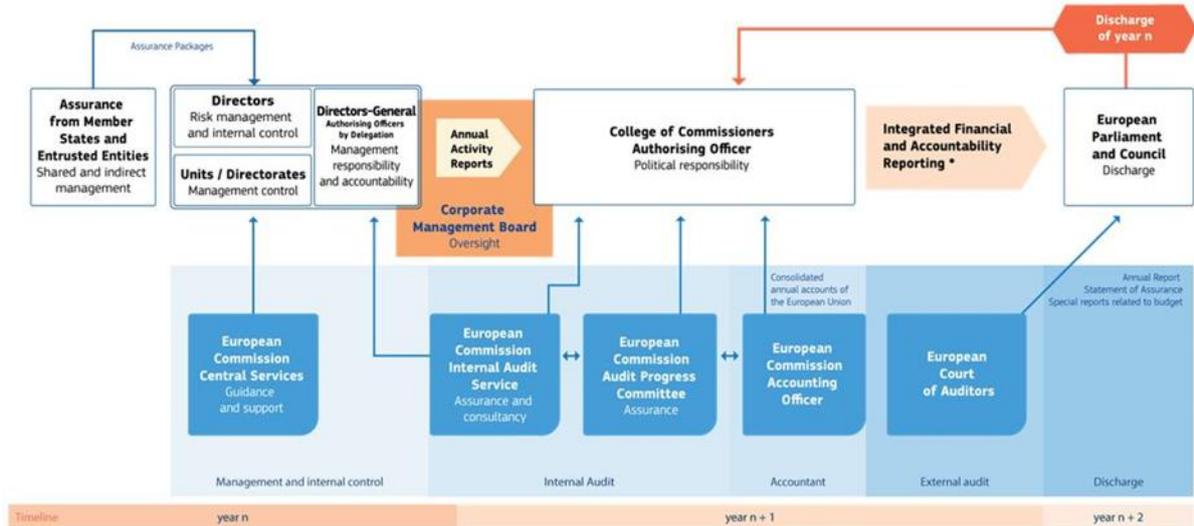
⁽²⁾ Article 118(4) of the Financial Regulation

year, the recommendations made, and the action taken on those recommendations ⁽³⁾. Through the Commission’s Annual Management and Performance Report for the EU budget, the IAS also presents its annual overall conclusion on the Commission’s financial management, based on the audits IAS carried out during the previous three years.

The impact of the work of the IAS on the improvement of Commission’s performance and accountability is contingent on the implementation of its recommendations. To enable oversight by the governing bodies, the IAS provides the Audit Progress Committee with regular information on the status of implementation of its recommendations ⁽⁴⁾.

The IAS also reviews the Consolidated Annual Activity Report (CAAR) of each decentralised agency and autonomous body in the IAS portfolio. Following this review, if the IAS audit work, audit results as well as the actions taken to mitigate the weaknesses found are assessed as incompletely and/or inadequately reflected in the CAAR, a respective note may be sent to the Director and/or the Management Board of the decentralised agency and autonomous body concerned.

Figure 4 – Role of the IAS in the assurance and accountability chains in the Commission



* **Integrated Financial and Accountability Reporting:**

- Consolidated annual accounts of the European Union
- Annual management and performance report
- Long-term forecast of future inflows and outflows
- Annual internal audit report
- Report on the follow-up to the discharge

⁽³⁾ On this basis, the Commission prepares its annual report on internal audit results of the Commission to the discharge authority (Article 118(8) of the Financial Regulation).
⁽⁴⁾ Overview reports or information notes to the Audit Progress Committee and annual reports on open critical and significantly delayed recommendations to the autonomous EU entities.

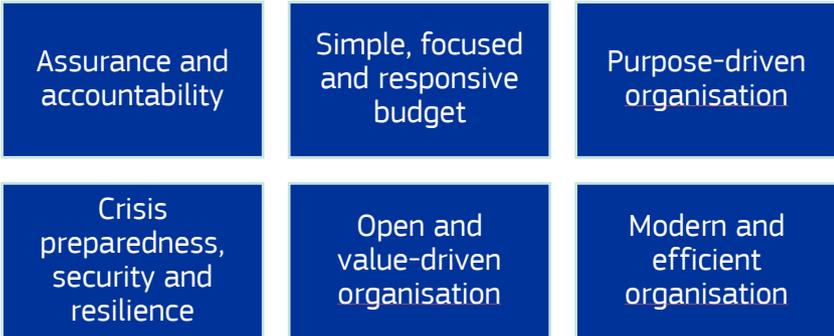
Specific objective 2 – Assurance coverage of the high-risk areas

The focus of the audit strategy is on audit engagements that 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 and to ultimately add value to the organisation.

Outputs and deliverables under specific objective 2

The Internal Audit Service strategic cycle is aligned with the Commission mandate. The five-year audit strategy focuses the internal audit work on the priorities of the Commission and thus supports the successful achievement of its policy and organisational objectives; reputation and credibility with its stakeholders; and its ability to serve the public interest. The political orientation of the College is reflected in the IAS audit strategy 2025-2029 that is structured around six key themes.

Figure 5 – Six crosscutting themes of the IAS audit strategy 2025-2029



The IAS’s objective for its work in the Commission ⁽⁵⁾ is to cover the highest inherent risk areas in its audit universe over the five-year period. To be able to deliver the annual overall conclusion of the IAS on financial management in the Commission, the plan also must ensure a certain minimum level of coverage of financial management in all Commission services and executive agencies over the reference period. Underlying the audit plan for 2026 is the comprehensive audit universe and the strategic risk assessment. By updating them annually, the IAS ensures it keeps pace with changing priorities and emerging risks.

Similarly, in the decentralised EU agencies and other autonomous bodies, the objective is to cover the highest risks in the period of their three-year strategic internal audit plans. At the beginning of the cycle in each entity, the IAS performs an in-depth risk assessment to identify the high risks they face and proposes related audit topics. The risk assessment is updated annually, to take stock of new, emerging or changing risks and the audit plan for the following year is adjusted accordingly.

Due consideration will be given to the balance between engagements in the Commission and in the decentralised agencies and other autonomous bodies.

⁽⁵⁾ directorates general, services, European offices and executive agencies

Specific objective 3 – Adaptability, agility and innovation

The IAS adapts its work and methodology to the changing environment, priorities and emerging risks, and adopts innovative audit practices.

Outputs and deliverables under specific objective 3

In 2026, the Internal Audit Service will finalise the new framework documents that define its work during the 2025-2029 Commission mandate, notably the audit strategy.

It will continue with the implementation of the new strategic approach. We will revise our audit approach for EU agencies and other autonomous bodies, looking at the fast-changing environment, crosscutting topics, and achieving efficiencies while not compromising on value for stakeholders.

The IAS will recast its audit manual. The recast will focus on aligning the IAS' approaches and processes to both the new Global Internal Audit Standards and the IAS audit strategy, thus also reflecting key streamlining initiatives already implemented in 2025. A public version of the audit manual will be published subsequently.

Several horizontal initiatives ensure that the IAS keeps pace with the evolving audit universe and professional practices ⁽⁶⁾.

Specific objective 4 – Professional standards, quality and efficiency

The IAS works in accordance with the applicable legal and professional framework and manages audit resources efficiently.

Outputs and deliverables under specific objective 4

The IAS follows the Global Internal Audit Standards ⁽⁷⁾. Following the adoption of the mission charter in the Commission, in 2026 the IAS will sign the charters defining the scope of its mission in decentralised agencies and other autonomous bodies in its portfolio. To ensure continuous improvement, in 2026 we will establish and roll out the new quality assurance and improvement programme, aligned with the new Standards.

⁽⁶⁾ e.g. digital auditing and transformation strategy, competence centre on risk management for financial operations

⁽⁷⁾ Global Internal Audit Standards (GIAS), promulgated by the Institute of Internal Auditors (IIA), guide the worldwide professional practice of internal auditing and serve as a basis for evaluating and elevating the quality of the internal audit function. The new Standards entered into force in January 2025

To evaluate conformance with the Standards, we will finalise an internal quality assessment and prepare improvement action plan based on its results. The IAS will prepare the terms of reference for the external quality assessment to be performed by independent experts in 2026 ⁽⁸⁾.

The IAS will continue to support professional development of its staff through the internal audit training programme, the IAS Academy and Auditors' Forum sessions.

The main operational challenge of the IAS is to complete annually all engagements included in its audit plans and make efficient use of its audit resources. The new audit manual ⁽⁹⁾ will focus on the management of operational performance through planning of engagements and their monitoring, while at the same time simplifying internal workflows.

Ongoing monitoring is incorporated into the routine policies and practices through the day-to-day supervision and review. The measurement of the internal audit activity is an integral part of the quality assurance. To get feedback necessary for continuous improvement, the IAS conducts annual satisfaction surveys with its key stakeholders: the governing bodies and their senior management.

To further our mission, the IAS will also pursue its commitment to engage and share knowledge with the audit community, particularly with the public sector (EU, national and international) and professional bodies. The external communication activities will focus on the IAS role in the Commission's performance and accountability and promoting the internal audit profession in the public sector.

⁽⁸⁾ In 2021, the External Quality Assessment concluded that the IAS "generally conforms" to all international internal auditing standards and to the Code of Ethics (at that time the highest rating possible).

⁽⁹⁾ see specific objective 3

PART 3. A modern and sustainable public administration: outputs in 2026

The internal control framework supports sound management and decision-making. In particular, it ensures that risks to the achievement of objectives are addressed and reduced to acceptable levels through cost-effective controls.

The Internal Audit Service has established an internal control system tailored to its particular characteristics and circumstances. The effective functioning of this internal control system will be assessed on an ongoing basis throughout the year and will be subject to an annual assessment covering all internal control principles.

The detailed outputs of Part 3 are listed in the performance table in [Annex 2](#).

A. Human resource management

The IAS human resources strategy and initiatives support the objectives of the Commission's corporate HR Strategy ⁽¹⁰⁾ and of the IAS audit strategy.

In 2026, the IAS will address challenges and implement various initiatives to maintain its high **staff engagement** level, with involvement of the staff engagement committee. The internal communication will be further improved through the monthly IAS newsletter and bimonthly town hall sessions in the staff meetings. The IAS remains committed to fostering a corporate culture of **equality, diversity, respect, inclusion and empowerment** and will fully embrace the new IAS work culture charter.

The IAS will continue efforts to attract diverse talents across all EU Member States and strengthen **gender and geographical balance** by enhancing its visibility. The IAS remains committed to increasing the number of women in management positions ⁽¹¹⁾ to contribute to the corporate target ⁽¹²⁾, by supporting candidates participating to corporate initiatives aimed at improving the Commission gender and geographical balance at middle management level.

To ensure the **competence and staff development** in the fast-paced environment, the IAS will continuously adapt its training offer ⁽¹³⁾. It will encourage and support its auditors in obtaining professional audit certifications and participating in specialised trainings and conferences. Particular focus will also be placed on **upskilling and reskilling** the IAS staff to meet the evolving needs.

⁽¹⁰⁾ [Communication C\(2022\) 2229 final - A new Human Resources Strategy for the Commission](#)

⁽¹¹⁾ 33% of the IAS middle management and 75% of the senior management were female at the beginning of the Commission mandate on 1 December 2024

⁽¹²⁾ at least 50% of female middle managers by 2029

⁽¹³⁾ Internal Audit Training Programme, the IAS Academy and the Auditor's Forum conferences

B. Digital transformation and data management

The IAS will continue to drive digital transformation and enhance data management, aligning with its audit strategy, the Commission's Digital Strategy ⁽¹⁴⁾ and IT security strategy. The main goal is to foster a digital culture and improve the efficiency of its audit activities ⁽¹⁵⁾. To achieve this, in 2026, the IAS will continue implementing a two-year rolling action plan linked to its digital auditing and transformation strategy for 2025-2029.

Digital transformation

The Global Internal Audit Standards require internal auditors to be proficient in the areas of information and communication technology. To foster a **digital culture**, the IAS will keep up to date its training grid on IT, cybersecurity and digital skills and conduct additional ad hoc sessions. The objective is to maintain the proportion of staff that have completed at least one IT training course per year ⁽¹⁶⁾. The IAS will also monitor the participation and results of the cybersecurity knowledge assessments to remain above the baseline ⁽¹⁷⁾.

To enhance **business-driven digital transformation**, the IAS will drive a wider adoption of data analytics, process mining, text mining and safe and trustworthy AI in its audit activities, with the objective of at least maintaining the current baseline of above 80% of IAS staff using data analytics or visualisation tools in their work in 2026. The IAS will also finalise the migration of its audit management system to the latest version, to further enhance electronic workflows, improve security, and provide a user-friendly interface.

To ensure a **seamless digital environment**, the IAS will conclude the evaluation and testing of a possible migration of its audit management system from on-premises to cloud hosting. This would increase the ratio of IAS IT systems in the cloud infrastructure to 66%.

To remain **green, resilient and secure**, the IAS staff will continue using corporate collaborative tools and keeping the baseline of 100% of its exchanges of sensitive documents through secured tools. Additionally, it will review the existing IT security risk assessments and plans of all its owned IT systems as well as the IT security compliance controls ⁽¹⁸⁾.

Data management

Regarding **data, information, and knowledge management**, the IAS will take the following actions across four key areas:

⁽¹⁴⁾ Communication C(2022)4388 - European Commission digital strategy. Next generation digital Commission

⁽¹⁵⁾ As a Commission internal service, the IAS is not involved in EU policy making and does therefore not directly contribute to the Corporate strategic objective #2 - Digital-ready policy making.

⁽¹⁶⁾ around 35%

⁽¹⁷⁾ 50% for participation and 90% for knowledge

⁽¹⁸⁾ In 2025, 100% of controls were assessed as compliant (or with an approved exception in case of non-compliant control)

- Data management: IAS data assets will be systematically updated in the EC Data Catalogue to ensure they remain current,
- Ownership and responsibilities: clear data-related roles and responsibilities will be assigned to all data assets, reinforcing accountability and oversight,
- Data quality: all data assets will be verified to have functional links and accurate descriptions, ensuring reliability and usability, and
- Data skills: targeted training will be provided to staff in data-related roles, such as data owners and stewards, to enhance their expertise and effectiveness.

The IAS will monitor the implementation of these actions, which contribute to the Information Management Steering Board's Rolling Action Plan, through the Commission's Data Maturity Dashboard. Starting from the level "*established*" in Data management and "*basic*" in the other three dimensions, the IAS will aim to reach the next maturity level for each of them in 2026 as defined in the Dashboard.

The IAS local SharePoint will be restructured and updated to ensure a coherent organisation of content, improved accessibility, and enhanced searchability of information, thereby facilitating efficient **knowledge management** and collaboration.

Finally, the audit activities may involve the **processing of personal data**. The IAS will continue to comply with the EU Data Protection Regulation⁽¹⁹⁾, including by raising staff awareness through training for newcomers and periodic refresher sessions, as well as by regularly reviewing its records of processing operations. The aim is to remain in 2026 at least above the baseline indicator⁽²⁰⁾- comprising these two elements in equal weights - of 93%.

C. Sound financial management

The majority of the IAS budget⁽²¹⁾ is directly delegated⁽²²⁾ and the remaining part is co-delegated to other departments⁽²³⁾. The authorising officers by delegation of these services bear responsibility for implementing the appropriations received from the IAS and ensure that resources have been used in accordance with the principles of sound financial management. They provide the declarations of assurance that cost-effective controls are in place to guarantee the legality and regularity of underlying transactions, including those executed for the IAS (hence keeping the estimated risk at payment below the materiality threshold of 2%).

In addition, the IAS executes its own ex-ante and ex-post controls to ensure regularity of the expenses it authorises. To this end, the effective functioning of the IAS' internal control system

⁽¹⁹⁾ Regulation (EU) 2018/1725 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies

⁽²⁰⁾ Baseline indicator value defined in 2024.

⁽²¹⁾ Under Art 117(1) of the Financial Regulation, the Commission's Internal Auditor (the Director-General of the IAS) may not be an authorising officer. The role of authorising officer by delegation (AOD) for the IAS is exercised by one of the directors

⁽²²⁾ to PMO, DG HR and DG DIGIT

⁽²³⁾ The IAS is the primary authorising officer by delegation (AOD), while DGs HR and DIGIT are the secondary AODs.

will be regularly monitored and to be subject to an annual assessment in parallel to its own risk assessment.

D. Fraud risk management

The IAS strongly relies on the ethical awareness and the conduct of its staff. In 2026, it will start implementation of its new 2026-2028 anti-fraud strategy prepared in 2025 in line with the Commission anti-fraud strategy and to be formally adopted early 2026. IAS anti-fraud actions will continue to focus on training and information initiatives on areas such as ethics, conflict of interest, whistleblowing framework and fraud-related issues.

As the internal audit function, the IAS will include fraud related risk in the risk assessment and where appropriate perform audits at the level of the Commission and the autonomous EU bodies. The IAS will also promptly respond to all requests by the European Anti-Fraud Office (OLAF) for information or support and will systematically flag any fraud related audit results to OLAF.

E. Sound environmental management

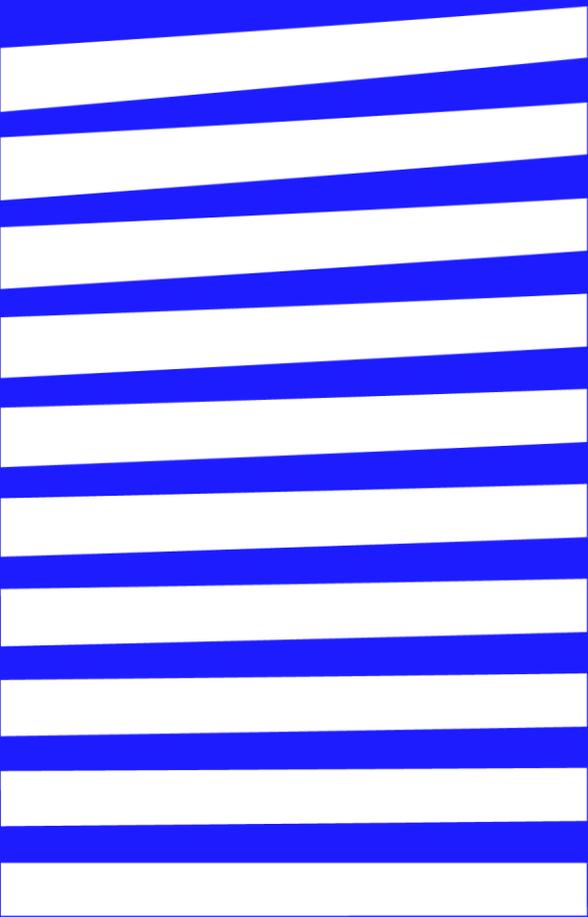
Taking account of the environmental impact in its work, the IAS actively promotes measures to reduce day-to-day consequences of its operations in line with the Commission objective to become climate-neutral by 2030 and the Eco-Management and Audit Scheme ([EMAS](#)) corporate actions.

The IAS will contribute to reducing of the building's energy consumption, CO2 emissions, waste generation, water and office paper consumption. It will put emphasis on lowering emissions from staff professional travels, in line with the Greening the Commission strategy and the new corporate guide to missions and authorised travel, with the aim of contributing to the corporate target of reducing emissions by 50% by 2030 ⁽²⁴⁾. The IAS will actively participate in the Energy Saving Together ("BEST") initiative and continue launching awareness actions promoting sustainable mobility ⁽²⁵⁾. The IAS will regularly monitor and report on the implementation of the initiatives foreseen in the internal environmental management action plan.

⁽²⁴⁾ 2019 baseline: 69,003 kg of CO2 emissions

⁽²⁵⁾ Walking Challenges, VeloMai and EU mobility week

ANNEXES



ANNEX 1: Performance tables – Delivering on Commission priorities in 2026

General objective 1: A modern, high-performing and sustainable European Commission

Specific Objective 1: *The IAS contributes to improvement of performance and accountability of the European Commission departments and executive agencies, European offices, EU agencies and other autonomous bodies, and thus effectively contributes to modern, high-performing and sustainable EU public administration*

Main outputs in 2026:

Output	Indicator	Target
Audit, advisory and insight notes from the 2026 audit plan	Signed and delivered to the audited entities Completion rate of the 2026 audit reports	End of 2026 100%
Annual Report of the Internal Auditor for 2025 (under Art. 118(4) of the Financial Regulation)	Signed and delivered to the corporate services	June 2026
Overall conclusion on the financial management in the Commission for 2025	Signed and delivered to the corporate services	June 2026
Overview reports and information notes on the follow-up of the IAS recommendations (Commission services, European offices and executive agencies)	Reports/notes finalised and transmitted to APC	February, May, July and October
Reports on the status of open critical or significantly delayed very important IAS recommendations for decentralised agencies and other autonomous bodies	Reports finalised and transmitted to entity directors and management boards ⁽²⁶⁾	March 2026

Specific Objective 2: *The IAS covers through its audit work high-risk areas to effectively contribute to modern, high-performing and sustainable European Commission*

Main outputs in 2026:

Output	Indicator	Target
Audit plan 2026	Adopted by Director-General/ Internal Auditor ⁽²⁷⁾	Q1 2026

⁽²⁶⁾ if such recommendations exist

⁽²⁷⁾ after consideration of the audit plan for the Commission by APC

Output	Indicator	Target
Revised audit universe and risk assessment for the Commission, European offices and executive agencies (for audit plan 2027).	Approved by Director-General/ Internal Auditor	Q4 2026
Strategic Internal Audit Plans for EU agencies and other autonomous bodies ⁽²⁸⁾	Approved by Director-General/ Internal Auditor	Q4 2026

Specific Objective 3: *The IAS adapts its work and methodology to the changing environment, priorities and emerging risks as well as innovative audit practices*

Main outputs in 2026:

Output	Indicator	Target
Audit strategy	Adopted by Director-General/ Internal Auditor after consideration by APC	Q1 2026
Recast audit manual, aligned with the audit strategy and GIAS	Approved by Director-General/ Internal Auditor and in use	Q2 2026
Revised audit approach for EU agencies and other autonomous bodies	Approved by Director-General/ Internal Auditor	Q4 2026
Pilot cases on the use of digital and innovative audit techniques	Pilots concluded and lessons drawn	Q4 2026

Specific Objective 4: *The IAS works in accordance with the applicable legal and professional framework and manages audit resources efficiently*

Main outputs in 2026:

Output	Indicator	Target
Recast IAS mission charters for the decentralised EU agencies and other autonomous bodies aligned with GIAS	Signed by Internal Auditor, director of the entity and chair of the management board	Q1 2026
Quality assurance and improvement programme aligned with GIAS and audit strategy	Approved by Director-General/ Internal Auditor	Q1 2026
Internal quality assessment	Report submitted to APC	Q1 2026
External quality assessment	Terms of reference approved by Director-General/Internal Auditor	Q2 2026

⁽²⁸⁾ for which the previous cycle has ended

ANNEX 2: Performance tables – A modern and sustainable public administration

A. Human resource management

Objective: The IAS employs a skilled, diverse and motivated workforce to deliver on the Commission's priorities.		
Main outputs in 2026:		
Output	Indicator	Target
Final IAS HR strategy to support the 2025-2029 Audit strategy with talent development	Approved by Director-General/ Internal Auditor	Q1 2026
Balanced gender representation management and pre ⁽²⁹⁾ management positions	Combined % of each gender in pre, middle and senior management positions	Between 40% and 60%
Initiatives to allow direct communication with senior management ⁽³⁰⁾	Number of initiatives	≥ 15
IAS newsletter	Number of issues	10
IAS auditors with at least one professional audit qualification	Percentage of internal auditors certified	≥ 70%
Adequate Internal Audit Training Programme	Level of satisfaction	≥ 80%
Auditors Forum events for the internal audit community	Number of events per year	≥ 6 events

⁽²⁹⁾ deputy head of unit

⁽³⁰⁾ bi-monthly interactive staff meetings in the town hall format, open small group meetings, staff engagement committee meetings with senior management, coffee meetings with Director General for newcomers and trainees

B. Digital transformation and data management

Objective: The IAS is using innovative, trusted digital solutions for better policymaking, data management and administrative processes to create a digitally transformed, user-focused and data-driven Commission.

Main outputs in 2026:

Digital Transformation

Output	Indicator	Target
Digital culture Training sessions ⁽³¹⁾ on specific digital skills and techniques for all IAS staff	Number of staff participating in at least one session	≥ 50%
Business-driven digital transformation Actions implementing the IAS digital auditing and transformation strategy 2025-2029	Percentage of actions planned for 2026 fully implemented	100%
Resilience and security Cybersecurity training and awareness sessions for all IAS staff	Average participation rate in cyber awareness training	≥ 50%
	Average cybersecurity knowledge	≥ 90%

Data Management

Output	Indicator	Target
Complete and up-to date definition of the IAS data assets in the EC Data Catalogue	Percentage of data assets up-to-date	100%
	Percentage of data assets with both registered data owners and data stewards	100%
	Percentage of data assets containing one or more broken links	0%
Update of the IAS local SharePoint	Main relevant sections reviewed	100%

Data Protection

Output	Indicator	Target
Awareness initiatives on data protection ⁽³²⁾	Number of initiatives	≥3
Records of processing operations reviewed	Percentage of records updated	50% ⁽³³⁾

⁽³¹⁾ e.g. awareness sessions, data analytics training, integrated auditing training, Auditors' Forums on digital auditing techniques

⁽³²⁾ e.g. presentations in IAS staff meetings, newsletters, training sessions for newcomers

⁽³³⁾ Corporate target: 100% biannually

C. Sound financial management

Objective: 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 2026

Output	Indicator	Target
Economy of controls	Overall estimated cost of controls (mission expenditure)	Remains < 10% of mission budget managed

D. Fraud risk management

Objective: The risk of fraud is minimised through the application of effective anti-fraud measures and the implementation of the Commission anti-fraud strategy ⁽³⁴⁾ aimed at the prevention, detection and correction ⁽³⁵⁾ of fraud.

Main outputs in 2026:

Output	Indicator	Target
Actions implementing the IAS anti-fraud strategy 2026-2028	Percentage of the 2026 actions planned that are implemented in the year	100%
Training and awareness actions on ethics, conflict of interest, or other fraud-related issues ⁽³⁶⁾	Number of actions	≥5
Administrative Agreement with OLAF up to date	Review finalised	Q3 2026

⁽³⁴⁾ Communication from the Commission 'Commission Anti-Fraud Strategy: enhanced action to protect the EU budget', COM(2019) 176 of 29 April 2019; Communication from the Commission "Commission Anti-Fraud Strategy Action plan – revision 2023" [COM\(2023\) 405](#) of 11 July 2023 – “the Communication on the 2023 revision” – and the accompanying revised action plan, [SWD\(2023\)245](#) – “the revised Action Plan”.

⁽³⁵⁾ Correction of fraud' is an umbrella term, which notably refers to the recovery of amounts unduly spent and to administrative sanctions.

⁽³⁶⁾ e.g. a dedicated Auditors' Forum; refresher session for all staff and newcomers publication anti-fraud communications or presentation of the IAS Anti-Fraud Strategy in a staff meeting

E. Sound environmental management

Objective: Reaching climate neutrality by 2030 and a reduced environmental footprint for the Commission.

Main outputs in 2026

Output	Indicator	Target
General EMAS staff awareness actions ⁽³⁷⁾	Number actions in line with EMAS/greening corporate campaigns or from local initiatives	> 5
Awareness actions to reduce CO2 and other atmospheric emissions ⁽³⁸⁾	Number of actions to reduce emissions from staff professional travel (including promoting greener travel guidelines)	≥ 4
Initiatives promoting sustainable mobility	Number of IAS participants in VeloMai and Walking Challenges (April and October)	≥ 100 jointly
Organisation of sustainable events	Green event checklist completed for major events	100%
Energy saving actions	Number of building closure actions for a minimum duration of one calendar week ⁽³⁹⁾	2

⁽³⁷⁾ e.g. IAS hub news, IAS EMAS SharePoint page, IAS newsletter, e-mails to staff

⁽³⁸⁾ 2019 baseline: 69,003 kg of CO2 emissions

⁽³⁹⁾ BEST action: closure of MADO building at the end of the year and during the summer holidays