



European
Commission

Management Plan 2024

INTERNAL AUDIT SERVICE

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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 annual Management Plans. The purpose of the Management Plan is to explain how key outputs planned for the year 2024 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 in its final year of execution.

The IAS, 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 Internal Audit Service is an independent central service in the European Commission. It audits management and control systems of each of the 50 European Commission services and executive agencies, and a growing number of more than 50 decentralised EU agencies and other autonomous bodies receiving contributions from the EU budget ('audited entities').

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 promoting a performance culture (economy, efficiency, and effectiveness).

The IAS also indirectly contributes to the overall political headline ambitions¹ 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 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. When planning its audits, the IAS takes into consideration the conditions under which certain auditees operate (linked to disruptive geopolitical events and important structural challenges), together with delays related to the adoption of legislation and kicking off programmes.

Internal audit activities in the IAS are conducted in accordance with the governance arrangements of the European Commission, the Financial Regulation (FR)², the International Standards for the Professional Practice of Internal Auditing (the Standards)³ promulgated by the global Internal Institute of Internal Auditors (IIA), and the IIA Code of Ethics⁴. 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 College of Commissioners via 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 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.

The IAS is led by its Director-General, the Commission's Internal Auditor, Mrs Agnieszka Kaźmierczak.

² 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.

³ The International Standards for the Professional Practice of Internal Auditing are part of [The IIA International Professional Practices Framework \(IPPF\)](#)

⁴ 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 2024

Our contribution to improved management and performance of audited entities

Through its **assurance and consulting activities**⁵, 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 engagements in 2024. The **audit plan** for 2024 is adopted as a separate document. Due consideration will be given to the balance between multi-entity engagements and targeted ones, and between engagements in the Commission and in the decentralised agencies and other autonomous bodies, with a view to ensure the coverage of the high risks and in line with the requirements for the issuance of the overall opinion and limited conclusions.

The focus of the current strategic audit plan 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. The **assurance engagements** may take the form of financial audits, compliance audits, performance audits, comprehensive audits, IT audits, and limited reviews. They may cover a range of different areas, e.g. 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.

The assurance engagements may be complemented with additional ones of an **advisory** nature, notably providing cross-cutting insights, as relevant in view of our objectives and stakeholders’ requests.

Where weaknesses are identified during 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 (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.

⁵ Mission charter of the Internal Audit Service of the European Commission [C(2022) 8450]

The Internal Auditor issues each year a **conclusion on the state of internal control** (limited type assurance⁶) to each individual Directorate-General and service of the Commission, as a contribution to the preparation of their annual activity reports.

As preparation for the next strategic audit plan to be adopted in early 2025, in 2024 the IAS will perform an **in-depth risk assessment**. It will build on the objectives and outputs of the current Commission mandate and will be in line with the priorities of the next Commission, corporate organisational objectives as well as on the trends and geopolitical challenges which will continue to shape the work of the Commission during the next legislative cycle. In parallel, the IAS will review the assumptions for the new strategic audit plan, guided by the new international standards of internal auditing and by the stakeholders' view on value added to the organisation. The 2024 audit plan will be adjusted to allow for sufficient time for strategic discussions and stakeholder consultation, with most of Commission engagements to be finalised by Q1 2025.

Our contribution to increasing public confidence in the European Union

The Financial Regulation (Art.247) requires the Commission to communicate to the European Parliament and the Council a set of financial and accountability reports, which constitute essential input 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. This also provides a greater focus on value for money for citizens and thus contributes to **increasing public confidence in the European Union and enhancing its image**.

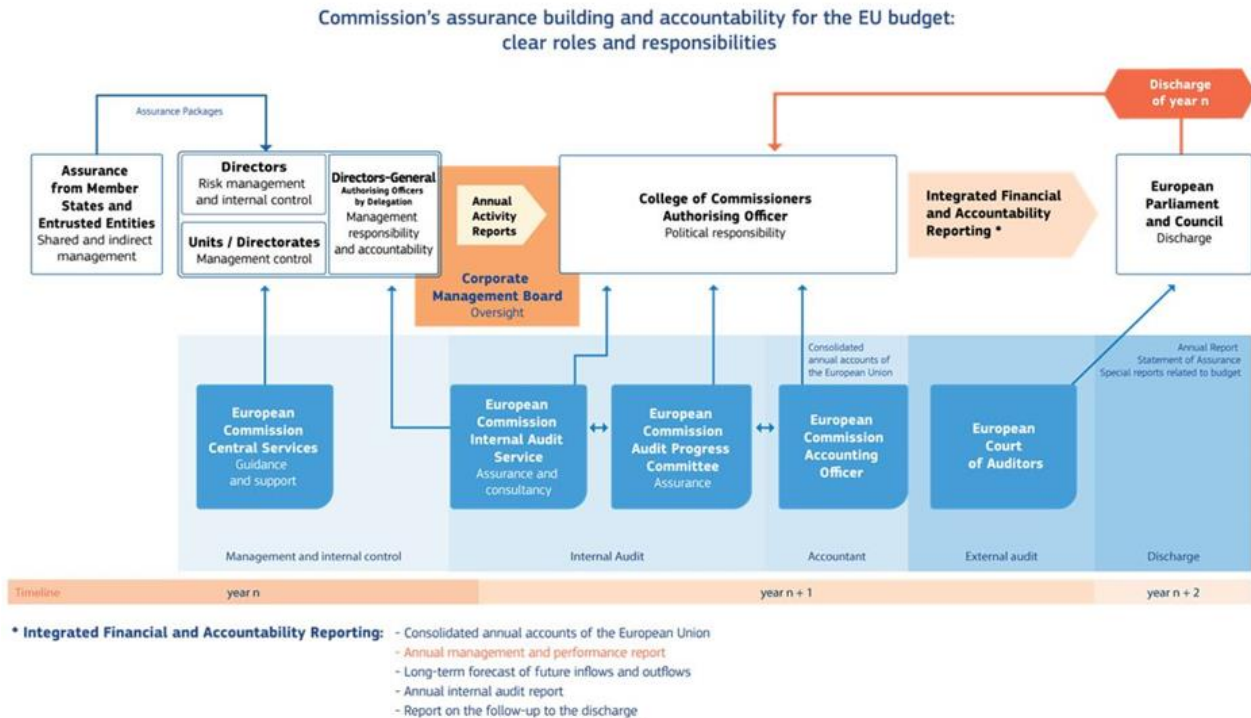


Figure 1 - Commission's Assurance and Accountability Chains. Source: European Commission.

⁶ These limited conclusions have been issued on an annual basis since 2016.

Each year, at the end of the second quarter, the IAS contributes to the preparation of the **Commission's Integrated Financial and Accountability Reporting package** (IFAR). The IFAR brings together comprehensive information on the implementation, performance, results, sound financial management and protection of the EU budget. The Commission's **Annual Management and Performance Report** for the EU budget (AMPR) includes the assurance provided by the Internal Audit Service.

The IAS contributes to the preparation of the package with two deliverables submitted to the Commission:

- (1) the **Annual Internal Audit Report** [FR, Article 118(4)], which is based on the results of the IAS' audit work completed in the European Commission's Directorates-General, services and the executive agencies in a given year. The report summarises the main audit outcomes in terms of the number and type of internal audits carried out, the principal recommendations made and the actions taken with regard to those recommendations;
- (2) the annual **Overall opinion on the state of financial management** in the Commission, based on the audits which the IAS carried out in the area of financial management in the Commission during the previous 3 years.

These documents are summarised by the Secretariat-General of the European Commission in the **Annual report on internal audits** [FR, Article 118(8)] which is part of the IFAR package forwarded by the Commission to the European Parliament and the Council and discussed in the framework of the annual discharge procedure (as part of the IFAR).

Our commitment to constantly adapt to changes and emerging risks

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 multiannual period⁷. The annual update of the in-depth risk assessments was performed at the end of 2023, to assess the high risks and audit priorities for the year 2024 and revise the SAPs accordingly.

To be able to deliver the annual overall opinion on financial management in the Commission, the plan also must 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.

Delivering the audit plans and optimising the use of audit resources

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

⁷ This period may vary depending on events that may affect the IAS audit environment. The latest SAP for the period 2021-2023 has been prolonged due the EP elections and new Commission taking office.

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 about 85% of their time on audit and audit-related activities**.

Senior management continues to support the implementation of the results of various initiatives launched to **improve** the way the IAS works and seek **efficiency gains**. They include actions defined as a result of various initiatives, such as management seminars, lean auditing working groups, digital auditing task force, working group on decentralised agencies, annual IAS's risk assessment, and assessment of the functioning of the IAS's internal control systems.

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.

The IAS will seek to receive confirmation from its stakeholders that its audits and recommendations provide **added value** to the operations, contribute towards effective risk management and help to improve the internal control systems.

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 Standards and the IIA Code of Ethics**. In 2021, the External Quality Assessment⁸ concluded that the Internal Audit Service “generally conforms” to all International Standards for the Professional Practice of Internal Auditing and to the IIA Code of Ethics.

In 2024, the IAS will, as part of internal quality assessment⁹, conduct a gap assessment in preparation for the coming into force as from 2025 of the new IIA Standards. The resulting actions will be timely implemented. In parallel, the IAS will continue in 2024 to implement the output and conclusions of the working groups devoted to improvement of the auditing process.

⁸ 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.

⁹ 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.

PART 2. Modernising the administration: main outputs for 2024

The internal control framework¹⁰ supports sound management and decision-making. It notably ensures that risks to the achievement of objectives are taken into account 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 the IAS' internal control system will be assessed on an ongoing basis throughout the year and be subject to a specific annual assessment covering all internal control principles.

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. To ensure the effective and efficient management of human resources and to optimise the capacity to deliver on priorities, the IAS adapts its 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. In 2024, the IAS will start preparing its new HR Strategy to guide it through the next strategic audit plan.

Maintaining and further increasing staff engagement. In 2024, the Staff Engagement Committee and the IAS Communication Team will continue to work on several initiatives, such as the weekly and bi-annual IAS newsletter and the organisation of Auditors' Forum events. Job-shadowing initiatives will continue to be encouraged, contributing to the promotion of professional and international networking for the senior auditors of the DG. The IAS will also envisage tailored **Staff Engagement Committee** meetings on a regular basis to discuss and address the needs of its staff and enable them to better manage their work-life balance, while supporting in parallel the corporate culture of equality, diversity, respect, inclusion and empowerment throughout social activities, in line with **the IAS Charter on equal opportunities, work organisation and work-life balance** – which will be reviewed and updated according to need.

Increasing the capacity and the level of professionalism of internal auditors and promoting professional networking. All IAS auditors are expected to comply with the International Standards for the Professional Practice of Internal Auditing (Standards) and the Code of Ethics of the Institute of Internal Auditors (IIA). The IAS expects its auditors to be active members of the global Institute of Internal Auditors (IIA). To maintain the high level of

¹⁰ [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.

professionalism, credibility and trust, auditors will be encouraged to remain or become **professionally certified**.

The IAS will continue to endorse regular contacts and interactions with the professional bodies in the field of auditing, to keep its professional network active. In parallel, the DG's comprehensive Internal Audit Training Programme (IATP), available to all IAS staff and by extension to all auditors of the EU institutions, will be systematically updated. It considers changes in the internal audit practices and methodologies and will be complemented by events like Auditors' Forum seminars, a selection of LinkedIn trainings, and Auditnet meetings for the decentralised EU agencies and other autonomous bodies. When not available internally, external specialised training and conferences opportunities will be offered to address specific audit areas.

Enhancing gender- and geo-balance. The IAS will continue to enhance gender balance at middle management level, notably by meeting the target of one first female appointment on middle management level by end of 2024¹¹. In line with the Corporate HR Strategy and guidelines, it will also take actions aiming at strengthening geographical balance, particularly in appointment of deputy heads of units and recruitment of AD staff. It will continue encouraging the participation of its staff to the Talent Development Program coordinated by DG HR.

Initiatives to attract, recruit and maintain a high-performance workforce. The IAS will continue making efforts in identifying and attracting talents both within the Commission and across all EU Member States. 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.

B. Sound financial management¹²

According to Art 117(1) of the Financial Regulation, the Director-General of the IAS (the Commission's Internal Auditor) may not be an authorising Officer by delegation (AOD). This role is exercised by the Director of IAS.C. The administrative budget of the IAS totals about €26 million.

As provided by the Internal Rules, the majority of the IAS's budget is directly delegated to PMO, DG HR and DG DIGIT and its implementation covered by the declarations of assurance of the relevant services. The IAS is accountable for the remaining part which is, however, co-delegated¹³ to DG HR and DG 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. They deploy the necessary internal control measures on the IAS budget lines and transactions they operate for the IAS. In addition, the IAS executes its own **ex-ante and ex-post controls** to ensure compliance of the expenses it authorises. As primary AOD for the

¹¹ The Commission decision on measures for reinforcement of gender equality policy at management level [SEC(2023)200]

¹² The performance table for this objective (specific objective 8) can be found in the Annex at page 21.

¹³ Type II co-delegation, whereby the IAS is the primary AOD, while DGs HR and DIGIT are the secondary AODs.

services they provide, the IAS **relies on the controls in place in DG HR and DG DIGIT with respect to legality and regularity**, as well as on efficiency and cost-effectiveness of these controls.

C. Fraud risk management

In 2024, the IAS will continue to implement its current Anti-Fraud Strategy¹⁴ (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 AFS. The IAS will 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 and its revised action plan adopted in 2023 at the level of the Commission and the agencies and other bodies, including by promptly responding to all OLAF requests for information or support and by flagging fraud related audit results to OLAF.

D. Digital transformation and information management

Fostering a digital culture (objective #1)

To meet the requirements of the Standards and IIA Code of Ethics, all IAS auditors must have knowledge and skills necessary to perform audit engagements, including in information and communication technology (ICT).

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).

In 2024, specific IT-related topics such as IT auditing and data analytics will also be included in the IAS' comprehensive specific audit training programme (IATP). The IAS training grid will be updated 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). Special consideration will be given to newcomers to inform them on the need to attend such trainings and that staff participate in annual knowledge assessments related to cybersecurity essentials and hygiene as well as in phishing exercises.

¹⁴ The AFS 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.

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 is being replaced with S-CIRCABC, a more secure platform for better protection to sensitive information. With that in mind, by the end of 2024, we expect that S-CIRCABC will be used for file exchanges with all of its external stakeholders.

As for internal collaboration, the adoption of M365 collaborative tools amongst IAS staff is ongoing in line with the information security rules and constraints for sensitive not classified (SNC) information. The IAS will continue to raise staff awareness particularly on the SNC handling rules for the audit related documents.

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 Commission's Digital Strategy¹⁵, the IAS will further enhance the use of data analytics and digital auditing and increase the number of audits based on comprehensive data analysis.

In addition to TeamMate Analytics (well-established for data analytics purposes), Qlik Sense (data analytics and visualization tool), PowerBi and Excel with PowerQuery, a process mining tool (SaaS solution offered by Celonis) will be further explored to analyse audited process workflows with sufficient activity logs. Text mining capabilities through Spyder-Anaconda will also be further explored per specific audit needs.

The IAS is also working with DG DIGIT on implementing a dedicated Azure OpenAI Service (i.e. ChatGPT) to create a proof of concept within a secure sandboxing environment.

Additionally, the IAS envisages in 2024 the upgrade of its audit management system TeamMate to the latest version TeamMate+, 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.

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

All IAS staff work in the Welcome environment. The IAS staff will continue to effectively use M365 collaborative tools (e.g. Teams, SharePoint Online, OneDrive). The new IAS IntraComm, on the SharePoint Online since 2023, will continue to be updated. All the existing IAS collaboration sites based on soon obsolete platforms will be migrated to SharePoint Online (SPO) or S-CIRCABC in the course of 2024. On this trend, a more secure and resilient digital working environment will be established.

The IAS will also integrate EU Login authentication with all applications used by the IAS. The IAS plans to use S-CIRCABC for all sensitive document exchange between auditees/external contacts and IAS.

Information and IT security rules

¹⁵ [The Commission digital strategy 'Next generation digital Commission' - C\(2022\) 4388](#)

To ensure continuous compliance with the IT security framework and appropriate IT security risk management, the IAS has performed IT security risk assessments (through GovSec.RM) and created IT security plans for its IT systems. In 2024, the IAS's Local Information Security Office Data Protection Coordinator and Local security Officer will review the IT security risk assessments and plans to identify any need for updates. An IT security compliance self-assessment will be performed through GRC (ServiceNow) in line with the predefined periods for assessments. The IAS will keep ensuring integration of compliance management with risk management, so that a coherent, efficient, and effective set of controls resulting from both are implemented for each Communication and Information System (CIS). With every update of the IAS portfolio and IT security characteristics of IAS CISs, GovIS2 will be updated as per existing practices.

For the new audit management system to go live in 2024, the IAS will request a penetration testing from DG DIGIT before entering production and will revise the IT security plan.

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 has been or will be enabled (e.g. Qlik Sense, TeamMate and S-CIRCABC).

Data, information and knowledge management

The IAS will contribute to the implementation of the Rolling Action Plan for Data, information, and knowledge management 2022-2024, endorsed by the Commission's Information Technology and Cybersecurity 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 catalogue¹⁶) 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 work to achieve the objectives set out in the Commission's Data Protection Action Plan¹⁷. It will continue to:

- raise awareness of staff on data protection and encourage them to participate in the training available. In 2024, 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. Depending on new developments regarding data protection

¹⁶ <https://ec-data.net1.cec.eu.int/>

¹⁷ C(2020) 7625 final and C (2018)7432

and the need to share best practices, the IAS may organise additional sessions for all staff (specific content to be decided ad-hoc);

- 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), all staff should be trained on aspects of data protection during audits should until 2025¹⁸.

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. The IAS will also continue the implementation of the corporate communication on Greening the Commission, in line with its pledge of 2022.

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. Implementation of the EMAS initiatives according to its action plan is regularly monitored by the team. Following a 2023 as periodic internal environmental audit performed in the IAS in the context of the EMAS system in the Commission, the IAS will include any improvement recommendations into its IAS EMAS action plan for 2024.

Reducing resource use in buildings (energy and water). The IAS will continue to support initiatives proposed by OIB aimed at more efficient use of energy and water in the MADO building. At the same time, it will foster its awareness campaigns on these topics through communication channels targeting the staff.

Reducing emissions from mobility. The IAS continues to promote the CO₂ emission cuts beyond the building context, by focusing on commuting and business travels. 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 up its teleworking practice in 2024 too, to the extent possible. In addition, the IAS will calculate its mission impact based on the available MIPS Green tab reports. The IAS promotes the use of the environmentally friendly commuting and use of the Commission's service bicycles and participates in the soft mobility initiatives of the Commission (such as VeloMai).

Reducing use of paper. 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, it is planned to put further effort on awareness actions.

¹⁸ 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.

Organise sustainable events. To further support the Commission’s overall environmental commitments and long-term objectives, the IAS will continue to take steps to make its events more sustainable, following the available guidelines¹⁹, e.g., by reducing/eliminating single-use plastics, gadgets/gifts.

Circular economy and reducing waste. The IAS will promote internally the use of ‘green items’ (e.g., for meetings, for the purchase of office supplies from the corporate catalogue) . The IAS is working with OIB to implement additional water fountains on several floors of the MADO building, aiming at further plastic-waste reduction.

Staff awareness. 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, the team will continue updating and sending dedicated periodic e-mail communication to the IAS newcomers on all key EMAS and IAS EMAS information.

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.

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

The IAS implements an action plan²⁰ aimed to increase the staff knowledge in the context of digital technologies, supplemented by the enhancing of 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 2024 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.

¹⁹ [Guidelines on organising sustainable meetings and events at the Commission](#)

²⁰ see section D above

ANNEX: Performance tables - main outputs for 2024

Part 1 - Delivering on the Commission's priorities

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.		
<i>Related to spending programme(s): N/A</i>		
Main outputs in 2024:		
Other important outputs		
Output	Indicator	Target
Updated audit universe reflecting the Agencies and other autonomous EU bodies' organisation	Annual update of the audit universe ²¹	By end 2024
Revised audit universe reflecting the Commission and executive agencies' organisation	Revision of the audit universe for the next Strategic Audit Plan	Q4 2024
Specific objective 2: The organisation of the IAS is adequate to cover the audit universe efficiently and effectively.		
<i>Related to spending programme(s): N/A</i>		
Main outputs in 2024:		
Other important outputs		
Output	Indicator	Target
Implementation of actions aiming at improvement of the auditing process.	Implementation of the action plans defined in the framework of various initiatives, as approved by the Senior Management.	All 2024 planned actions implemented.
Specific objective 3: Cover the high-risk areas of the audit universe		
<i>Related to spending programme(s): N/A</i>		
Main outputs in 2024:		
Other important outputs		
Output	Indicator	Target
Adoption of the annual audit plan 2024	Timeliness of the 2024 audit plan adoption	Q1 2024
Identification of high risks to be covered by the next strategic audit plan based on the revised audit universe of the Commission and Executive Agencies	Timeliness of the in-depth risk assessment for the strategic audit plan 2025+	Q4 2024
Strategic Audit Plan 2025+	Timeliness of the preparation of the draft Strategic Audit Plan 2025+	Q4 2024 ²²

²¹ Except for those entities for which an in-depth risk assessment is carried out during 2024.

²² Allowing for the adoption of the Final Strategic Audit Plan in Q1 2025.

Coverage of the financial audit universe in Commission services and executive agencies allowing the delivery of an overall opinion without material scope limitations.	Assessment whether the audits in the last three years covered the material part of the financial audit universe	No material scope limitations at Commission level
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 2024:		
Other important outputs		
Output	Indicator	Target
Audit and consulting engagements and strategic internal audit plans planned for 2024	Completion rate of the 2024 Audit Plan, after update of the Plan at mid-year.	100% of draft reports for C1 engagements included in the 2024 audit plan finalised by the end of December 2024 ²³ .
Updated Audit Plan for 2024	Timely preparation and delivery on time of the mid-term review of the Audit Plan for 2024.	July 2024
Strategic Internal Audit Plans (SIAPs) to be finalised for each entity where the previous SIAP cycle has ended	Draft SIAPs issued ²⁴	December 2024.
Conclusions on the state of internal control as a contribution to the preparation of annual activity reports for 2023	Timely preparation and delivery to each individual Directorate-General, service of the Commission and executive agency	15 February 2024
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 2024
2023 Annual Report of the Internal Auditor (Article 118(4) of the Financial Regulation)	Report issued	June 2024
Overall opinion of the IAS on financial management in the Commission	Overall opinion issued	June 2024
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 2024
Annual reports on the status of open critical and	Reports/notes finalised and timely transmitted to Directors and Management	March 2024

²³ Allowing for the issue of the Final reports by end of January 2025.

²⁴ Allowing for the issue of the Final SIAP by end of January 2025.

significantly delayed IAS recommendations to EU decentralised agencies and other autonomous bodies	Boards, if an agency/body has such recommendations	
Specific objective 5: Meeting stakeholders' expectations (adding value and contributing to the improvement of the operations of the audited entities)		
<i>Related to spending programme(s): N/A</i>		
Main outputs in 2024:		
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 2024 Minimum 4 out of a scale of 5
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 2024 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 the international Standards		
<i>Related to spending programme(s): N/A</i>		
Main outputs in 2024:		
Other important outputs		
Output	Indicator	Target
Gap analysis and action plan - revised IIA Standards	Timely development of the gap analysis and implementation of action plan	Gap analysis- Q2 2024 Action Plan – July 2024 Actions planned for 2024 implemented by Q4 2024
Implementation of actions aiming at improvement of the auditing process.	Implementation of the action plans defined in the framework of various initiatives, as approved by the Senior Management.	Actions planned for 2024 implemented on time.

Part 2 – Modernising the administration

A. Human resource management

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 2024:		
Output	Indicator	Target
Implementation of HR corporate guidance	Timeliness of implementation	100% of applicable guidance timely implemented.
Maintain level of staff engagement (HR survey)	Keep IAS staff engagement index in line with Commission average, and possible increase further	IAS Indicator: >= Commission average
First female appointments to middle management positions	Number of first female middle management appointment	One by 2024 ²⁵
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.
IAS auditors who have one or more professional audit qualifications	Percentage of staff certified	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	Number of Auditors Forum organised per year	Minimum 6 events

B. Sound financial management

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 2024:		
Output	Indicator	Target
Effective controls: Legal and regular transactions	Estimated 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 2024 IQA (internal quality assessment)	No issues of non-conformance with the IIA Standards

²⁵ SEC(2023) 200

Efficient controls	Timely payments	Remains 100%
Economical controls	Overall estimated cost of controls (mission expenditure)	Remains <10 % of mission budget managed

C. Fraud risk management

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) ⁽²⁶⁾ aimed at the prevention, detection and correction ⁽²⁷⁾ of fraud.

Main outputs in 2024:

Output	Indicator	Target
Implementation of the 2024 actions included in the IAS anti-fraud strategy (2023-2025)	Percentage of the 2024 actions foreseen in the IAS Anti-Fraud strategy that are implemented in time.	100% of action points 2024 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 2024

D. Digital transformation and information management

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 2024:

Output	Indicator	Target
Audit management tool		
Migration/upgrade of IAS audit management system	TeamMate+ migrated and used by all IAS staff	TeamMate+ used for in-depth risk assessment in 2024
Digital transformation		
Initiatives supporting business transformation	Completion of actions defined for 2024 in the IAS Digital strategy 2022-2024	90% of actions defined for 2024 in the IAS Digital strategy 2022-2024 successfully implemented
	Staff using data analytics and visualisation tools for their audit	50% of IAS staff using data analytics or visualisation tools in

²⁶ 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'.

²⁷ Correction of fraud is an umbrella term, which notably refers to the recovery of amounts unduly spent and to administrative sanctions.

	testing or operational management activities.	the course of 2024
Encourage IAS staff members to enhance digital skills and knowledge	Participation in digital skills courses	60% of IAS staff followed at least two digital skills training courses by end of 2024
	Participants in Cybersecurity knowledge assessments	IAS participation above 70%
	Cyber Security knowledge strength	IAS overall score above 60%
Enhance staff skills and competences for effective use of data, information and knowledge, particularly related to the Data Management activities including reporting	Participants trained on EC Data Platform supported tools (e.g. PowerBI, KNIME)	2 or more IAS participants
Use corporate tools for collaboration and document exchange	Percentage of sites used for collaboration between IAS and external stakeholders (DA and JU) to be on in s-CIRCABC (migrated from CIRCABC or newly created)	100% by end of 2024
	Number of IAS collaborative sites migrated to SharePoint Online/Teams or CIRCABC	100% by the end of 2024
	Number of IAS Units using M365 collaboration tools (Teams/SharePoint online)	100% by the end of 2024
Establish more resilient and secure digital workplace	Integration of EU Login with IAS IT tools, including new version of TeamMate, SaaS tools	100% of IAS IT systems using EU Login authentication by the end of 2024
	IT security risk assessments and security plans created and/or reviewed	100% all IT systems owned by the IAS to have an ITSP created and annually reviewed. 100% of defined security measures to be implemented in line with their implementation deadline
	Percentage of attestation of compliance for 55 IT priority controls for IAS CIS resulting from IT security compliance self-assessment through GRC (ServiceNow)	100% of controls attested as Compliant or with approved Exception for all CIS until the end of 2024
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% of staff informed
To check content of Internal audit training programme for	Updated internal audit training programme	Internal audit training programme updated

consistency with provisions on data protection		
All newcomers follow training on data protection	% of newcomers participated	100% of newcomers participated
All processing operations are reflected in the records	% of records updated	100% of records updated

E. Sound environmental management

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 2024: IAS-EMAS action plan

Output	Indicator	Target
Update and implement the IAS EMAS action plan	(1) Update the IAS-EMAS plan (2) Implementation of the IAS-EMAS plan by the IAS EMAS team, a subgroup of the IAS Staff Engagement Committee	(1) Update of the plan Q1 2024 (2) Implementation of the actions planned for 2024

I. Reducing emissions from staff and expert' business travel and reducing CO2 and other atmospheric emissions

Output	Indicator	Target
Sustainable mobility (missions)	% of reduction of CO ₂ emissions compared with 2019	50% reduction compared to 2019
	CO ₂ (t) emissions from DG's missions (% means of transportation used)	Under 0.2 tCO ₂ per person
Sustainable mobility (commuting)	Number of IAS participants in VeloMai	At least 40
	Amount of CO ₂ saved with VeloMai	800 kg CO ₂ reduction
Gradual increased number and use of videoconferencing (VC) meeting rooms for meetings with stakeholders (to replace business trips)	Number of VC meeting rooms	2 IAS VC meeting rooms in MADO

II. Reducing resource use in buildings and workspace (energy)

More efficient use of resources (energy):

Output	Indicator	Target
Participation in corporate energy saving actions through building closure.	DG building participating in: - end of year energy saving action - summer energy saving action	IAS MADO building to participate in at least one of the energy savings actions (end of year and/or summer).
Reduction of office paper use in the framework of EMAS corporate campaigns through paperless working methods and/or staff awareness actions	Number of sheets/person/days	-5% compared to 2023 -50% compared to 2019

III. Organise sustainable events

Output	Indicator	Target
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Implementation of the EC Guidelines for sustainable meetings and events	% of green events (Green event checklist completed with actions identified and implemented)	100% of IAS events
IV. Circular economy (public procurement (GPP), waste, biodiversity and sustainable food		
Output	Indicator	Target
See section on staff awareness	See section on staff awareness	See section on staff awareness
V. Staff awareness		
Output	Indicator	Target
Local staff awareness actions on: <ul style="list-style-type: none"> - Energy and water use - Paper consumption - Digital mindfulness - GPP – biodiversity - Waste reduction/sorting - Mobility 	% of staff informed Number of awareness actions (e.g. through IAS Intracomm news, IAS EMAS Intracomm page, IAS newsletter, IAS staff e-mails) on related topics	100% of staff informed 1 awareness action for each area.