

Annual Activity Report 2025

annexes

INTERNAL AUDIT SERVICE

Contents

ANNEX 1.A:	Statement of the Director in charge of Risk Management and Internal Control.....	4
ANNEX 1.B:	Statement of the "Shared resources services" DG Human Resources and Security.....	5
ANNEX 1.C	DG HR's internal control and account services to the IAS in 2025.....	6
ANNEX 2:	Performance tables.....	7
ANNEX 3:	Draft annual accounts and financial reports	13
ANNEX 4:	Financial scorecard.....	14
ANNEX 5:	Materiality criteria.....	15
ANNEX 6:	Relevant Control System(s) for budget implementation (RCSs).....	16
ANNEX 7:	Specific annexes related to "financial management"	19
ANNEX 9:	Specific annexes related to "Control results" and "Assurance: Reservations"	23
ANNEX 10:	Reporting – Human resources, digital transformation and data management, and sound environmental management.....	24
ANNEX 11:	Implementation through non-EU entrusted entities () and/or through EU Trust Funds.....	29
ANNEX 12:	EAMR of the Union Delegations	30
ANNEX 13:	Decentralised agencies and other Union bodies.....	31

ANNEX 1.A.: Statement of the Director in charge of Risk Management and Internal Control

In accordance with Article 2 of the Service Level Agreement on the provision of support to the Internal Audit Service (IAS) by DG HR revised on 26 January 2024, the declaration of assurance is provided by DG HR's Internal Control Coordinator (see annex 1b below). This declaration should be viewed in conjunction with our declaration below and supports the statement of assurance of our Director-General (included in Annex 1 of the IAS annual activity report).

I declare that in accordance with the Commission's communication on the internal control framework ⁽¹⁾, I have reported my advice and recommendations on the overall state of internal control in the DG to the Director-General.

I hereby certify that the information provided in the present annual activity report and in its annexes is, to the best of my knowledge, accurate and complete.

Date: 26 March 2026

e-signed

Cristiana Giacobbo

⁽¹⁾ C(2017)2373 of 19.04.2017

ANNEX 1.B: Statement of the "Shared resources services" DG Human Resources and Security

I declare that in accordance with the Commission's communication on the internal control framework ⁽²⁾, I have reported my advice and recommendations on the aspects of financial management and internal control in 2025 in the IAS that fall under the responsibility of DG HR.

I certify that, to the best of my knowledge, the information provided by my service for the Annual Activity Report is accurate and complete.

Date: 13 March 2025

e-signed

Christian Linder

Director in charge of Risk Management and Internal Control in DG HR

⁽²⁾ C(2017)2373 of 19.04.2017

ANNEX 1.C DG HR's internal control and account services to the IAS in 2025

1. INTERNAL CONTROL

DG HR analyses the results of different controls in order to substantiate the Director General's assurance statement. These controls cover the part of the budget entrusted to DG HR by the IAS. The controls that are most relevant to the IAS Director-General's assurance statement, as formulated in the AAR standing instructions, are the ex-post controls, the sub delegated authorising officers' assurance reports and exceptions or non-compliance reports.

1.1. Ex-Post Control on Financial Transactions

The primary purpose of ex post controls is to estimate the DG's error rate and to ensure that the associated legality and regularity objective is achieved. The financial control objective is to ensure that the DG has reasonable assurance that the total amount of any financial operation authorised during the reporting year, which would not be in conformity with the applicable contractual or regulatory provisions, does not exceed 2% of the total expenditure. A second objective of the ex-post control campaigns is to identify and remedy any financial control weaknesses and enhance financial management, by also raising staff awareness on issues identified and corrective actions introduced.

The sampling method was designed to give rise to a meaningful result. Thus, a random and stratified sample based on a Monetary Unit Sampling (MUS) methodology was extracted.

The results of ex-post control performed in DG HR, although not specifically designed to focus on IAS financial management, covered the key processes and individual transactions (commitments, payments and recoveries) that would affect the assurance statement of the IAS.

No material errors were found in the sample. The transactions checked in the ex-post controls were generally acceptable with some minor shortcomings that were effectively addressed within the same control campaign. The estimated error rate resulting from the ex-post control campaign is 0% for 2025, in line with results of previous years.

These results confirm the robustness of the financial control mechanisms in place, demonstrating effective compliance with contractual and regulatory requirements. Furthermore, the campaign continues to enhance financial governance by identifying minor procedural improvements and raising staff awareness, thereby strengthening overall financial management.

1.2. Assurance Reports and Register of Deviations

DG HR's active authorising officers submitted reports to support the assurance statement of the Director General. Authorising Officers highlighted neither any problems nor significant weaknesses.

The analysis of DG HR's register of deviations indicates that, while procedures may not have been correctly applied in some cases, the associated transactions were generally accurate meaning the correct amounts were duly paid to the intended beneficiaries, with no irregular disbursement of funds. Furthermore, necessary actions to strengthen all related processes and procedures have

been identified and will be implemented. None of the recorded deviations suggest a systemic weakness in the internal control system, nor are they associated with or linked to IAS activities.

2. ACCOUNTING AND FINANCIAL REPORTING

The accounting correspondent reviewed the accounts and checked the bookings made for the accounting closure. Annex 3 of the AAR was checked is consistent with the revised financial reporting standards.

DG BUDG assesses DG HR's accounting risk as low, which is in line with our own findings as well as the conclusions from the ECA over the past years. Moreover, on the key criterion on accounting quality, the performance for both DG HR and the IAS is considered outstanding.

Overall Result for the AAR of the IAS

The results of our work on financial management and reporting for the IAS indicate that there are no associated issues that would adversely affect the assurance statement of the Internal Auditor. On this basis, the internal control coordinator may provide the necessary assurance and sign the assurance statement included in Annex 1 of the AAR.

e-signed
Christian Linder

Director in charge of Risk Management and Internal Control in DG HR

ANNEX 2: Performance tables

<p>General objective 8: A modern, high-performing and sustainable European Commission</p> <p>Specific Objective 1.1: <i>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</i></p> <p style="text-align: right;"><i>Related to spending programme(s): N/A</i></p>			
<p>Result indicator 1.1.1 Level of satisfaction of governance bodies and senior management</p> <p>Explanation: The level of satisfaction of governance bodies (Audit Progress Committee and management boards) and senior management (Commission Directors-General, Directors of European offices and executive agencies, and Directors of agencies and other autonomous bodies) with the IAS contribution. Measured as an average score of replies to all assertions on the Likert scale ⁽³⁾</p> <p>Source of data: Stakeholders' surveys</p> <p>This result indicator is selected as a KPI</p>			
<p>Baseline (2024)</p>	<p>Interim milestones (2025 to 2028)</p>	<p>Target (2029)</p>	<p>Latest known results (2025)</p>
4.16	≥4	≥4	4.20
<p>Result indicator 1.1.2 Level of implementation of IAS recommendations</p> <p>Explanation: Number of recommendations implemented (according to the auditees) compared to the total number of recommendations issued in the previous 5 years ⁽⁴⁾</p> <p>Source of data: Final overview report to the APC for the Commission, internal IAS data for the agencies and other bodies</p>			
<p>Baseline (2024)</p>	<p>Interim milestones (2025 to 2028)</p>	<p>Target (2029)</p>	<p>Latest known results (2025)</p>
<p>overall: 91.1%</p> <p>Commission: 93.6%</p> <p>Autonomous EU bodies: 86.7 %</p>	<p>≥ 90%</p>	<p>≥ 90%</p>	<p>Overall: 87.8%</p> <p>Commission: 92.4%</p> <p>Autonomous EU bodies: 79.5%</p>

⁽³⁾ 1 – strongly disagree to 5 – strongly agree

⁽⁴⁾ The data is provided overall and in two subsets: for Commission (Commission departments, offices and executive agencies) and for autonomous EU bodies (decentralised agencies, joint undertakings, and other bodies)

Main outputs in 2025:

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Audit, advisory and insight reports from the 2025-2026 audit plan foreseen to be finalised in 2025	Signed and delivered to the audited entities	End of 2025	End of 2025
	Completion rate of the 2025 audit reports	100%	Overall: 94% Commission: 95% (100% for assurance reports) Autonomous EU bodies: 94 % (97% for assurance)
Annual Report of the Internal Auditor for 2024 (under Art. 118(4) of the Financial Regulation)	Signed and delivered to the corporate services	June 2025	06/06/2025
Overall conclusion on the financial management in the Commission for 2024	Signed and delivered to the corporate services	June 2025	06/06/2025
Overview reports and information notes on the follow-up of the IAS recommendations (Commission services and executive agencies)	Reports/notes finalised and transmitted to APC	March, June, July and November	March, May, July, October
Reports on the status of open critical or significantly delayed very important IAS recommendations	Reports finalised and transmitted to Agency Directors and Management Boards (if such recommendations exist)	March 2025	Notes issued in all applicable cases in February 2025

Specific Objective 1.2: *The IAS covers through its audit work high-risk areas to effectively contribute to modern, high-performing and sustainable European Commission*

Related to spending programme(s): N/A

Result indicator 1.2.1 Very-high auditable risks covered by audit plans

Explanation: The proportion of the auditable very high risks that have been covered by audit plans. The very high risks are those identified in the strategic risk assessment at the beginning of the auditing cycle and updated annually. Measured as percentage of very high risks identified addressed by an assurance engagement in the Commission departments, offices and executive agencies, cumulatively from 2025.

Source of data: IAS internal reporting

This result indicator is selected as a KPI

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
N/A ⁽⁵⁾	≥50% very high risks	≥90% very high risks	5% covered by engagements finalised in 2025 20% covered by engagements started and expected to be completed in 2026

Result indicator 1.2.2 Coverage of the financial management in Commission services and executive agencies resulting in the delivery of an overall conclusion without material scope limitations.

Explanation: The coverage of the financial audit universe of the Commission and executive agencies should allow for the provision of the overall conclusion on the financial management in the Commission. During the establishment of an annual plan, the IAS estimates whether the planned audits would be sufficient to provide coverage, and after the execution of the annual plan it assesses the coverage achieved.

Source of data: IAS internal reporting

Baseline (2024)	Interim milestones (2025 to 2028)	Target (2029)	Latest known results (2025)
no material scope limitation at the Commission level	no material scope limitation at the Commission level	no material scope limitation at the Commission level	no material scope limitation at the Commission level

⁽⁵⁾ There is no quantitative baseline as the coverage of very high risks was not previously measured

Main outputs in 2025:

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Up-to-date audit universe reflecting the evolving environment, priorities and organisation of the Commission and executive agencies.	Approved by Director-General/ Internal Auditor	Q4 2025	Q4 2025
Revised structure of the audit universe for the EU agencies and other autonomous bodies	Approved by Director-General/ Internal Auditor	Q1 2025	April 2025
Revised risk assessment for the Commission and executive agencies.	Approved by Director-General/ Internal Auditor	Q4 2025	Q4
Audit plan 2026-2027	Adopted by Director-General/ Internal Auditor after consideration by APC	Q1 2026	Draft submitted for APC consideration 18 February 2026. To be adopted after the APC meeting 25 March 2026
Strategic Internal Audit Plans for EU agencies and other autonomous bodies for which the previous SIAP cycle has ended	Adopted by Director-General/ Internal Auditor	Q4 2025	95% finalised until February 2026 5% (1 SIAP) rescheduled to 2026

Specific Objective 1.3: *The IAS adapts its work and methodology to the changing environment, priorities and emerging risks, and adopts innovative audit practices*

Related to spending programme(s): N/A

Result indicator 1.3.1 The continuous convergence between the management and internal audit risk assessments

Explanation: The IAS will adapt to the changing priorities of its clients by continuously identifying emerging high-risk areas. To measure whether the IAS risk identification and assessment is in line with the changes, we will annually compare the risks as identified and assessed by management and by the IAS. The two perspectives should be broadly convergent.

Source of data: IAS analysis

This result indicator is selected as a KPI

Baseline (2024)	Interim milestones (2025 to 2028)	Target (2029)	Latest known results (2025)
Overall convergence	Overall convergence	Overall convergence	Overall convergence

Result indicator 1.3.2 Use of innovative audit practices

Explanation: The IAS will increase the use of innovative tools and techniques. In line with its digital auditing strategy, we will measure the achievement of its objectives with percentage of engagements per year using digital auditing tools and techniques

Source of data: IAS analysis

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
N/A ⁽⁶⁾	40%	90%	29 %

Main outputs in 2025:

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Audit strategy	Adopted by Director-General/ Internal Auditor after consideration by APC	Q3 2025	Main elements presented for APC discussion in Q1 2025 and included in the Strategic Outlook (June 2025) Reviewed version to be developed in 2026
Digital auditing and transformation strategy	Approved by Director-General/ Internal Auditor	Q3 2025	October 2025
Recast audit manual, aligned with the audit strategy and GIAS	Approved by Director-General/ Internal Auditor and in use	Q4 2025	Expected in Q2 2026

Specific Objective 1.4: *The IAS works in accordance with the applicable legal and professional framework and manages audit resources efficiently*

Related to spending programme(s): N/A

Result indicator 1.4.1 Conformance with the Global Internal Audit Standards
Explanation: Conformance with Global Internal Audit Standards will be assessed through the External Quality Assessment (EQA) or Internal Quality Assessment (IQA)

Source of data: Report of the independent External Quality Assessor and results of IQA

This result indicator is selected as a KPI

Baseline (2024)	Interim milestones				Target (2029)	Latest known results (2025)
	(2025)	(2026)	(2027)	(2028)		
General conformance (EQA)	No non-conformance issues raised (IQA)	Full conformance (EQA)	No non-conformance issues raised (IQA)	No non-conformance issues raised (IQA)	No non-conformance issues raised (IQA)	IQA ongoing; conclusion expected in 2026

⁽⁶⁾ Not measured in 2024

Result indicator 1.4.2 Efficient use of audit resources

Explanation: We will measure the percentage of time spent on direct and indirect audit work by auditors, based on timesheets provided by all auditors.

Source of data: Time reporting statistics

Baseline (2024)	Interim milestones (2025 to 2028)	Target (2029)	Latest known results (2025)
85%	85%	85%	85%

Main outputs in 2025:

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Recast IAS mission charter for the Commission aligned with recast Financial Regulation, audit strategy and GIAS	Commission Decision adopted and published	Q3 2025	Commission Decision 2025/2570 of 18 December 2025 Published in OJ on 19 December 2025
Quality assurance and improvement programme aligned with GIAS	Approved by Director-General/ Internal Auditor	Q4 2025	Expected in Q2 2026
Internal quality assessment	Report submitted to APC	Q4 2025	IQA ongoing; Conclusion expected in 2026
New templates of planning documents and reports	Approved by Director-General/ Internal Auditor and in use	Q1 2025	March 2025

ANNEX 3: Draft annual accounts and financial reports

All IAS budget lines are co-delegated to DGs DIGIT and HR. Consequently, all payments are reported in the AARs (annex 3) of these DGs and financial reports of the IAS for the financial year.

ANNEX 4: Financial scorecard

All IAS budget lines are co-delegated TYPE2 (DGA > DGB) to DGs DIGIT and HR. Consequently, all payments indicators are reported in the AARs (annex 4) of these DGs.

ANNEX 5: Materiality criteria

This annex provides detailed explanation on how the AOD defined the materiality threshold as a basis for determining significant weaknesses that should be subject to a formal reservation to her declaration.

In the analysis leading to the decision on whether to issue reservations or not, the IAS used the following criteria:

Qualitative assessment

- Non achievement of an important objective/obligation

Quantitative assessment

- In order to be considered "material" in quantitative terms, failings must have a direct financial impact on the budget, affecting a significant proportion of total commitment appropriations or payments. In line with internal guidelines a weakness would have been considered 'material' only if there is a direct financial impact or risk of loss of more than 2% of the overall IAS budget.

Assessment of reputational events

- A significant reputational risk for the IAS or the Commission: given the nature and sensitivity of IAS work, any impediment to the fulfilment of IAS obligations as laid down in the Financial Regulation could have a significant impact on the reputation of the Commission and should be explicitly mentioned.

De minimis' threshold for financial reservations

Since 2019 ⁽⁷⁾, a 'de minimis' threshold for financial reservations has been introduced. Quantified annual activity report reservations related to residual error rates above the 2% materiality threshold are deemed not substantial for segments representing less than 5% of a department's total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed.

⁽⁷⁾ Agreement of the Corporate Management Board of 30/4/2019

ANNEX 6: Relevant Control System(s) for budget implementation (RCSs)

Mission expenses

Main internal control objectives: To ensure compliance of the mission expenses with the Commission’s Guide to Missions and Authorised Travel and IAS specific guidance ⁽⁸⁾.

Ex-ante

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E’s)
The mission expenses will not be in compliance with rules and guidelines and/or not be cost-effective	Ex-ante validation of the opportunity of the mission (justification, location, number of staff, duration, etc.)	100% ex-ante validation by the direct superior and AOD	<p>Effectiveness</p> <p>(1) number/% of missions modified as a consequence of the validation by the direct superior (should be above “0” otherwise the control might be exaggerated - not cost-effective)</p> <p>(2) number/% of missions rejected for correction by the ex-ante verifier because of an “unsatisfactory justification” after having been validated for this aspect by the direct superior (should be very low, otherwise the control by the direct superior is not effective).</p> <p>Efficiency</p> <p>(1) time to approve (2) number of complaints.</p> <p>Economy</p> <p>= estimation of cost of staff involved + ratio between costs and the total amount spent on missions</p>
	Ex-ante verification of the travel orders and claims for reimbursement	100% ex-ante control by the verifying officer	<p>Effectiveness</p> <p>(1) ineligible amounts identified by ex-ante control</p> <p>(2) number/% of cases of irregularity or divergence from best practice identified and corrected</p>

⁽⁸⁾ Payments are not included in the main control objectives as they are executed by the entrusted entity, PMO, subject to similar management governance modalities. The corresponding controls are reported by the PMO in their AAR.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
			<p>(3) number/% of complaints (from travellers and PMO)</p> <p>Efficiency</p> <p>(1) Time to approve</p> <p>(2) number/% of complaints</p> <p>(3) number/% of missions rescheduled because of missed deadlines in ex-ante approval).</p> <p>Economy</p> <p>= estimation of cost of staff involved + ratio between cost of staff and total amount spent on missions reputational damage.</p>

Ex-post

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
	Independent ex-post control	Ex-post control of representative sample of expenses by the resources team	<p>Effectiveness</p> <p>(1) ineligible amounts identified by ex-post control</p> <p>(2) number/% of cases rejected/returned for correction by PMO</p> <p>(3) number/% of irregularities or divergence from best practice identified</p> <p>Efficiency</p> <p>Timeliness of the ex-post controls.</p> <p>Economy</p> <p>= estimation of cost of staff involved + ratio between cost of staff and total amount spent on missions</p> <p>Benefits</p> <p>(1) Qualitative assessment of the preventive effect</p>

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
			(2) Qualitative assessment of the avoidance of reputational damage.
	Exception reporting	See ex-ante verification and ex-post control	<p>Cost = estimation of cost of staff involved</p> <p>Benefits = Qualitative assessment of the value of transparent reporting of exceptions and its learning effect.</p>

ANNEX 7: Specific annexes related to "financial management"

1. 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 ⁽⁹⁾ aimed at the prevention, detection and correction ⁽¹⁰⁾ of fraud			
Indicator 1: Implementation of the actions included in [the department's] anti-fraud strategy over the whole lifetime of the strategic plan (2025-2029)			
Source of data: IAS annual activity report, IAS anti-fraud strategy, OLAF reporting			
Baseline (2024)	Target (2029)	Latest known results (situation on 31/12/2025)	
100%	100% of due actions implemented each year	100%	
Main outputs in 2025:			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Anti-fraud strategy 2026-2028	New strategy adopted	Q4 2025	Sent to OLAF for final review in December 2025 Adopted February 2026
Continuous implementation of the ten actions in the IAS anti-fraud strategy 2023-2025 ⁽¹¹⁾	Percentage of the 2025 actions planned that are implemented in the year	100%	100%
Training and awareness actions ⁽¹²⁾	Number of initiatives	≥ 2	3

⁽⁹⁾ Communication from the Commission 'Commission Anti-Fraud Strategy: enhanced action to protect the EU budget', COM(2019) 176 of 29 April 2019 – 'the CAFS Communication'; 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"

⁽¹⁰⁾ Correction of fraud is an umbrella term, which refers in particular to the recovery of amounts unduly spent and to administrative sanctions

⁽¹¹⁾ 10 actions relating to staff ethical awareness raising, preventive and detective controls on financial transactions and conflict of interests during recruitment, and confidentiality of information

⁽¹²⁾ e.g. a dedicated Auditors' Forum on ethics, conflict of interest, or other fraud-related issues, or presentation of the IAS Anti-Fraud Strategy in a staff meeting

2. Reports and documentation considered for the assessment of the DG's functioning in view of the AOD's assurance:

- the reports from Authorising Officers in the Directorates-General/Services (AOD) managing budget appropriations in co-delegation. DG HR analyses the results of different controls to substantiate the IAS assurance statement. These controls cover the part of the budget entrusted to DG HR by the IAS. The controls that are most relevant to the IAS assurance statement, as formulated in the AAR standing instructions, are the ex-post controls, the sub-delegated authorising officers' assurance reports and exceptions or non-compliance reports;
- the contribution by the Director in charge of Risk Management and Internal Control (RMIC), including the results of internal control monitoring at Directorate-General level;
- the reports on recorded exceptions, non-compliance events and any cases of 'confirmation of instructions' (Article 92(3) of the Financial Regulation), if applicable;
- the internal and external quality assessments (IQA and EQA) on the IAS audit activities.

The systematic analysis of the available evidence provides sufficient guarantees as to the completeness and reliability of the information reported and results in the full coverage of the budget delegated to the AOD of DG IAS.

3. Financial Regulation: Additional reporting requirements resulting from the 2018 and 2024 revisions

In line with the requirements of the Financial Regulation, the IAS reports for the year 2025:

- 1) no cases of any in-kind donation made to the Union, for the purposes of humanitarian aid, emergency support, civil protection or crisis management aid (FR art 25.3)
- 2) no cases of "confirmation of instructions" (FR art 92.3)
- 3) no cases of financing not linked to costs (FR art 125.3)
- 4) no Financial Framework Partnerships >4 years (FR art 131.4)
- 5) no cases of flat-rates >7% for funding indirect costs (FR art 184.6)
- 6) no derogations from the principle of non-retroactivity pursuant to Article 196 of the Financial Regulation
- 7) no cases of financial support to third parties >EUR 60 000 (FR art 207)
- 8) no non-financial donations provided in the form of services, supplies or works (FR art 244.3).

4. Table Y on the estimated “cost of controls” at Commission level

Overview of IAS’s estimated cost of controls at Commission (EC) level:

IAS Mission Expenditure – Control System ⁽¹³⁾	Ex ante controls			Ex post controls			Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	EC total costs	<i>related funds managed/concerned</i> ⁽¹⁴⁾	Ratio (%) <i>(a)/(b)</i>	EC total costs	total value verified and/or audited	Ratio (%) <i>(d)/(e)</i>	EC total estimated cost of controls <i>(a)+(d)</i>	Ratio (%) <i>(g)/(b)</i>
	€7.136,25/year ⁽¹⁵⁾	€115.057,47	6,20%	€990,45/year ⁽¹⁶⁾	€39.905,99	2,48%	€8.126,70	7,06% ⁽¹³⁾

⁽¹³⁾ These are the IAS-internal cost of controls relating to mission expenditure; more costs are incurred by PMO when processing the IAS mission orders and mission expense declarations.

⁽¹⁴⁾ Related funds managed/concerned = expenses for missions which took place in 2025 (Situation as at 31/12/2025)

⁽¹⁵⁾ Based on time spent on the controls and the cost of the related staff: 5,15625% of AST/SC FTE
€138.400/year

⁽¹⁶⁾ Based on time spent on the controls and the cost of the related staff: 0,454545% of AD FTE
€217.900/year

ANNEX 8: Reporting on the internal and external audits and assessing the effectiveness of internal control systems

Not applicable.

ANNEX 9: Specific annexes related to "Control results" and "Assurance: Reservations"

A. Annex related to "Control results" - Table X: Estimated risk at payment and at closure

Not applicable. The IAS makes no payments.

As the budget is managed under the same Commission rules, the primary Authorising Officer by Delegation (AOD i.e. the IAS) can in principle rely on the legality and regularity, efficiency and cost-effectiveness of the controls in place in Directorate-General for Human Resources and Security and Directorate-General for Digital Services (as secondary AODs). This expenditure is covered by the Declarations of Assurance of these Directorates-General.

B. Reservations

Not applicable.

ANNEX 10: Reporting – Human resources, digital transformation and data management, and sound environmental management

Human Resource management

Objective: The IAS employs a skilled, diverse and motivated workforce to deliver on the Commission's priorities			
Indicator 1: Percentage of female middle managers			
Source of data: SYSPER			
Baseline (2024)	Target (2029)	Latest known results (situation on 31/12/2025)	
33%	attain at least 50%	33% ⁽¹⁷⁾	
Indicator 2: Staff engagement index			
Source of data: Commission staff survey			
Baseline (2023)	Target ⁽¹⁸⁾ (2029)	Latest known results (*) (situation on 31/12/2025)	
82%	maintain or increase	New Staff Engagement Index (2025): 78% Old Staff Engagement Index (2023): -3 percentage points	
Main outputs in 2025:			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Final IAS HR strategy to support the 2025-2029 Audit strategy with talent development	Approved by Director-General/Internal Auditor	Q3 2025	Draft HR strategy prepared Under revision following the IAS reorganisation of February 2026

⁽¹⁷⁾ No position became vacant in 2025

⁽¹⁸⁾ The Commission baseline score for the Staff Engagement Index is 73% (based on the 2023 staff survey results)

(*) A new method of measuring staff engagement was introduced in 2025. The new Staff Engagement Index provides a more comprehensive view of staff engagement covering purpose, pride and motivation, autonomy and growth and collaboration and trust. The old Staff Engagement Index, which focused more on job content and relations with immediate colleagues and manager, will be used exclusively for comparisons with past data.

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Balanced gender representation in management and pre-management positions	Combined percentage of each gender in senior management, middle management and pre-management ⁽¹⁹⁾ positions	Between 40% and 60%	46%
Regular interactive staff meetings in the town hall format with senior managers	Number of staff meetings	≥ 6	6
IAS newsletter	Number of issues	10	9
IAS auditors with at least one professional audit qualification	Percentage of internal auditors certified	≥ 70%	75%
Adequate Internal Audit Training Programme	Level of satisfaction of IAS staff with the structured training	≥ 80%	88%
Auditors Forum events for the internal audit community	Number of events per year	≥ 6 events	6

Digital transformation and data management

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

Indicator 1: Digital Culture: % of statutory staff that has completed at least one IT training course ⁽²⁰⁾

Source of data: Digital Commission Dashboard (data measured at DG-level)

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (situation on 31/12/2025)
35%	≥50%	≥50%	46%

⁽¹⁹⁾ Deputy head of unit

⁽²⁰⁾ This KPI will be accompanied by an informative package that will be shared in AAR templates on a yearly basis. The package will include: (i) link to implementing guidelines – list of training courses available in EU Learn; and (ii) dedicated instructions on how to register a new training course in EU Learn (when this is organised at DG level directly by the DG), in order to record the actual number of participants and sessions.

Indicator 2: Seamless digital environment: cloud adoption – % of IT systems utilising cloud infrastructure services compared to the total number of IT systems			
Source of data: Digital Commission Dashboard (data measured at DG-level)			
Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (situation on 31/12/2025)
33%	67%	67%	40%
Indicator 3: Maturity level in implementing corporate data policies across four key areas: a) data management, b) ownership and responsibilities, c) data quality, and d) data skills (basic, developing, established, advanced, or trendsetting).			
Source of data: IAS internal assessment			
Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (situation on 31/12/2025)
a) Basic b) Basic c) Basic d) Basic	a) Established b) Established c) Established d) Established	a) Established b) Established c) Established d) Established	a) Established b) Developing c) Developing d) Developing
Indicator 4: Compliance indicator ⁽²¹⁾: percentage of staff trained on data protection compliance combined with the percentage of public records of processing operations reviewed within the last two years.			
Source of data: IAS and EU Learn			
Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (situation on 31/12/2025)
93%	>90%	100%	98%
Main outputs in 2025:			
Digital transformation			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Digital culture Training sessions ⁽²²⁾ on specific digital skills and techniques for all IAS staff	Number of staff participating in at least one IAS digital auditing sessions	≥ 50%	≈70%

⁽²¹⁾ The compliance indicator is calculated with a 50% weight attributed to the following two values: first, the number of public records with a publication date within the last 2 years / public records of the department. Second, the percentage of staff in the department who have attended data protection awareness-raising activities”

⁽²²⁾ e.g. awareness sessions, data analytics training, integrated auditing training, Auditors’ Forums on digital auditing techniques

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Digital transformation and landscape Actions implementing the IAS digital auditing and transformation strategy 2025-2029	Percentage of actions planned for 2025 ⁽²³⁾ fully implemented	100%	89% actions fully implemented 11% in progress (2 actions)
Resilient and secure Cybersecurity training and awareness sessions for all IAS staff	Average rate in Cyber awareness training	≥ 50%	56%
	Average cybersecurity knowledge	≥ 90%	90%
Data management			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Complete and up-to-date definition of the IAS data assets in the EC Data Catalogue	Percentage of data assets up-to-date	100%	100%
	Percentage of data assets with both registered data owners and data stewards	100%	100%
	Percentage of data assets containing one or more broken links	0%	0%
Data protection			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Initiatives to maintain all staff's awareness on data protection aspects	Number of initiatives per year (e.g. Auditors' Forum, newsletters)	≥ 3 initiatives	5 (4 articles, 1 presentation)
All newcomers trained on data protection	% of newcomers having participated	100%	100%
Public records of processing operations regularly reviewed	% of public records of processing operations updated yearly	50% (100% biannually)	50% of records updated (100% biannually)

⁽²³⁾ Out of 26 initially planned actions, 8 have been delayed in 2026 due to the late adoption of the IAS charter for the Commission and the on-going process for the adoption of the IAS charters for Decentralised Agencies and other bodies, and due to other priorities

Sound environmental management

Objective: Reaching climate neutrality by 2030 and a reduced environmental footprint for the Commission.			
Indicator: % reduction in emissions from staff professional travel (t CO ₂ eq)			
Source of data: IAS emissions report from Mips+			
Baseline (2019)	Target (2030)	Latest known results (situation on 31/12/2025)	
69 tCO ₂ eq	50% of reduction (baseline 2019)	21,58 tCO ₂ eq ⁽²⁴⁾ (69% of reduction compared to 2019)	
Main outputs in 2025:			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Initiatives promoting sustainable mobility	Number of IAS participants in VeloMai	≥ 40	25
	Amount of CO ₂ saved with VeloMai in commuting	800 kg CO ₂ reduction	480 kg CO ₂ reduction
	Number of IAS participants in the April Walking Challenge	≥ 40	42
Initiatives related to building energy saving	Number of energy saving actions through MADDO building closure for a minimum duration of one calendar week at end of year and or summer	≥ 1 energy savings action	2 energy actions (3 weeks)
Awareness actions on EMAS related matters ⁽²⁵⁾	Number of awareness actions	5 actions	8 actions

⁽²⁴⁾ As of 2025 emissions from staff professional travel are measured through the Qlik Sense dashboard, hence the baseline has been changed to reflect the new tool

⁽²⁵⁾ e.g. IAS Intracomm news, IAS EMAS Intracomm page, IAS newsletter, IAS staff e-mails

ANNEX 11: Implementation through non-EU entrusted entities ⁽²⁶⁾ and/or through EU Trust Funds

Not applicable.

⁽²⁶⁾ Implementing partners other than EU institutions or Union bodies.

ANNEX 12: EAMR of the Union Delegations

Not applicable.

ANNEX 13: Decentralised agencies and other Union bodies

Not applicable.