



EUAA/MB/2024/064

**Management Board Decision No 160
of 14 March 2024**

on the internal control framework

THE MANAGEMENT BOARD,

HAVING REGARD to Regulation (EU) 2021/2303 of the European Parliament and of the Council of 15 December 2021 on the European Union Agency for Asylum¹ (hereinafter ‘the EUAA Regulation’), and in particular Article 41(1),

HAVING REGARD to Management Board Decision No 54 of 14 August 2019 on the EASO Financial Regulation² (hereinafter ‘the Agency’s Financial Regulation’), and in particular Article 45(2) thereof,

WHEREAS:

- 1) Based on the COSO 2013 Internal Control-Integrated Framework³, the Commission’s internal control framework revised in April 2017⁴ shifted from a purely compliance-based to a principle-based system. It consists of five internal control components, 17 principles, and characteristics that help define the principles.
- 2) The Agency subsequently adopted its internal control framework through Management Board Decision No 42⁵ (hereinafter ‘MB Decision No 42’). A revision of MB Decision No 42, was identified as necessary considering the lessons learned since its adoption, the adoption of the Agency’s Financial Regulation in 2019, the entry into force of the EUAA Regulation, that assigned additional tasks to the Agency and created new posts, such as that of Deputy Executive Director, and the revised organisational structure of the Agency adopted by Decision of the Executive Director No 28 of 20 February 2023⁶ (hereinafter ‘ED Decision No 28/2023’).
- 3) Pursuant to Article 30(3) of the Agency’s Financial Regulation, effective internal control is to be based on best international practices and on the Internal Control Framework laid down by the Commission for its own departments.

¹ Regulation (EU) 2021/2303 of the European Parliament and of the Council of 15 December 2021 on the European Union Agency for Asylum and repealing Regulation (EU) No 439/2010, (OJ L 468, 30.12.2021, p. 1).

² As amended by Management Board Decision No 74 of 28 July 2021.

³ Full text available at [Internal Control | COSO](#).

⁴ Communication to the Commission from Commissioner Oettinger - Revision of the Internal Control Framework (C(2017) 2373), 19.4.2017).

⁵ Management Board Decision no 42 of 21 December 2018 on the Internal Control Framework of EASO.

⁶ Decision of the Executive Director No 28 of 20 February 2023 implementing Management Board Decision No 127 of 13 February 2023 establishing the Agency’s internal structures, and laying down the internal rules of procedure (ISROP).





- 4) Pursuant to Article 45(2) of the Agency's Financial Regulation, the authorising officer is required to put in place the organisational structure and the internal control systems suited to the performance of their duties. This is to be done in accordance with the minimum standards or principles adopted by the Management Board, on the basis of the internal control framework laid down by the European Commission for its own departments and having due regard to the risks associated with the management environment, including where applicable, specific risks associated to decentralised offices, and the nature of the actions financed.
- 5) The Agency's internal control framework should be designed to provide reasonable assurance regarding the achievement of the five objectives set out in Article 30(2) of the Agency's Financial Regulation.
- 6) Pursuant to Article 48(1) of the Agency's Financial Regulation, the authorising officer is required to report to the Management Board on the performance of their duties in the form of a consolidated annual activity report (CAAR) which should contain the information and declaration laid down in the aforementioned paragraph of the Agency's Financial Regulation,

HAS DECIDED AS FOLLOWS:

Article 1

The Agency's internal control framework

1. The internal control framework in Annex 1 to this Decision is hereby adopted.
2. By virtue of this Decision, the Management Board hereby establishes the minimum standards and principles for internal control in accordance with which the Executive Director, in their role of authorising officer, shall put in place the organisational structure and the internal control systems suited to the performance of their duties.

Article 2

Role and responsibilities of the Management Board

The Management Board shall oversee the Agency's governance, risk management and internal control practices.

Article 3

Roles and responsibilities of the Executive Director

1. The Executive Director, in their capacity as authorising officer of the Agency, shall be ultimately responsible for the proper implementation of the Agency's internal controls. For this purpose, they shall develop an internal control strategy, taking into account not only cost effectiveness, but also performance considerations, in accordance with the principles and characteristics laid down in the internal control framework in Annex 1 to this Decision.



2. The Executive Director, in putting in place the organisational structure for internal control purposes, shall oversee the main roles and functions responsible for internal control in their implementation, assessment, monitoring, and reporting on the Agency's internal control systems.
3. The Executive Director shall establish and maintain the necessary working arrangements and communication channels, as well as to ensure that internal control weaknesses and significant risks are communicated to the Management Board in a timely manner.
4. The Executive Director shall report to the Management Board on the performance of their duties as part of the CAAR, including the results of the overall assessment on the presence and effective functioning of the Agency's internal control systems. The latter shall be based on the general principles for the assessment of internal control laid down in Annex 2 to this Decision.
5. The Executive Director shall include in the CAAR a declaration of assurance as referred to in internal control principle 2 of the internal control framework in Annex 1 to this Decision using the standard text in Annex 3 to this Decision.
6. The Executive Director shall be supported by the manager responsible for risk management and internal control in fulfilling the above-mentioned roles and responsibilities, including establishing the Agency's internal control strategy.

Article 4

Further implementation of this decision

Further documentation and details supporting the implementation of this Decision may be adopted by means of one or more Decisions of the Executive Director and/or other internal acts⁷.

Article 5

Transparency

This Decision may, if so required for transparency reasons, be made public on the Agency's website.

⁷ In accordance with Article 3 of ED Decision No 28/2023.



Article 6 **Entry into force**

This Decision enters into force on the date of its adoption and repeals and replaces MB Decision No 42.

Done at Valletta Harbour

For the Management Board

Signature on file

Evelina Gudzinskaitė
Chairperson of the Management Board

- Annexes:**
1. Internal control framework.
 2. General principles for the assessment of internal control.
 3. Declaration of assurance by the authorising officer

Annex 1

Internal control framework

Introduction

Internal control applies to all activities, irrespective of whether they are financial or non-financial. It is a process that helps an organisation to achieve its objectives and sustain operational and financial performance, respecting rules and regulations. It supports sound decision making, taking into account risks to the achievement of objectives and reducing them to acceptable levels through cost-effective controls.

The internal control framework is designed to provide reasonable assurance regarding the achievement of five objectives set in Article 30(2) of the Agency's Financial Regulation: (a) effectiveness, efficiency and economy of operations; (b) reliability of reporting; (c) safeguarding of assets and information; (d) prevention, detection, correction and follow-up of fraud and irregularities, and (e) adequate management of the risks relating to the legality and regularity of the underlying transactions, taking into account the multiannual character of programmes as well as the nature of the payments concerned.

The internal control framework consists of five internal control components and 17 principles based on the COSO 2013 Internal Control-Integrated Framework.

The internal control components are: the control environment, risk assessment, control activities, information and communication, and monitoring activities. They are the building blocks that underpin the framework's structure and support the Agency in its efforts to achieve its objectives. The five components are interrelated and must be present and effective at all levels of the organisation for internal control over operations to be considered effective.

In order to facilitate the implementation of the internal control framework and management's assessment of whether each component is present and functioning and whether the components function well together, each component consists of several principles. Working with these principles helps provide reasonable assurance that the organisation's objectives are met. The principles specify the actions required for internal control to be effective.

The characteristics of each principle take into account the specific governance arrangements in the Agency. There is no requirement for the Agency to assess whether each individual characteristic is in place. The characteristics are defined to assist management in implementing internal control procedures and in assessing whether the principles are present and functioning. Management is expected to have persuasive evidence to support their assessment.

Component 1: The control environment

The Agency:

1. Demonstrates commitment to integrity and ethical values;
2. Exercises oversight responsibility;
3. Establishes structure, authority and responsibility;
4. Demonstrates commitment to competence;
5. Enforces accountability.

The control environment is the set of standards of conduct, processes, and structures that provide the basis for carrying out internal control across an organisation. The Management Board, the Executive Director and senior management set the tone at the top for the importance of internal control, including expected standards of conduct.

Principle 1: The Agency demonstrates a commitment to integrity and ethical values.

Characteristics:

- 1.1. Tone at the top.** The Management Board, the Executive Director and all management levels respect integrity and ethical values in their instructions, actions, and behaviour.
- 1.2. Standards of conduct.** The Agency's expectations on integrity and ethical values are based on the standards of conduct of the Commission and are understood at all levels of the Agency, as well as by entrusted bodies, outsourced service providers and beneficiaries.
- 1.3. Alignment with standards.** Processes are in place to assess whether individuals and entities are aligned with the Commission's expected standards of conduct and to address deviations in a timely manner.

Principle 2: The Management Board demonstrates independence from management and exercises oversight of the development and performance of internal control.

Characteristics:

- 2.1 The Management Board oversees the Agency's governance, risk management and internal control practices.** This happens through the use of appropriate working arrangements and communication channels.
- 2.2 The Executive Director oversees the internal control systems and oversees the development and performance of internal control.** The Executive Director is supported in this task by the manager in charge of risk management and internal control.



- 2.3 In their capacity as authorising officer, the Executive Director provides a Declaration of Assurance** on the appropriate allocation of resources and their use for their intended purpose and in accordance with the principles of sound financial management, as well as on the adequacy of the control procedures in place.
- 2.4 The manager in charge of risk management and internal control, with the support of the Internal Control and Compliance Unit, plays a key role by preparing parts II, III and IV as well as relevant annexes related to internal control of the Executive Director's CAAR.** In this context, the manager in charge of risk management and internal control signs a declaration taking responsibility for the completeness and reliability of management reporting in parts II, III and IV as well as relevant annexes related to internal control of the CAAR. The Deputy Executive Director and the heads of centre sign a declaration taking responsibility for the completeness and reliability of management reporting in part I of the CAAR. These declarations cover both the state of internal control within the Agency and the robustness of reporting on operational performance. However, responsibility for achieving operational objectives remains with the relevant heads of centre, the Deputy Executive Director and the Executive Director.

Principle 3: Management establishes, with oversight, structures, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives.

Characteristics:

- 3.1 Management structures are comprehensive.** The design and implementation of management and supervision structures cover all policies, programmes, and activities. In particular, for spending programmes, they cover all management modes, expenditure types, delivery mechanisms and entities in charge of budget implementation to support the achievement of policy, operational and control objectives.
- 3.2 Authorities and responsibilities.** The Executive Director, as appropriate, delegates authority and uses appropriate processes and technology to assign responsibility and segregate duties as necessary at the various levels of the Agency.
- 3.3 Reporting lines.** The Executive Director designs and evaluates reporting lines within the Agency to enable the execution of authority, fulfilment of responsibilities, and flow of information.

Principle 4: The Agency demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.

Characteristics:

- 4.1 Competence framework.** The Agency defines the competences necessary to support the achievement of objectives and regularly evaluates them across the Agency, taking action to address shortcomings where necessary.



- 4.2 Professional development.** The Agency provides the training and coaching needed to attract, develop, and retain a sufficient number of competent staff.
- 4.3 Mobility.** The Agency, as far as possible, promotes staff mobility so as to strike the right balance between continuity and renewal.
- 4.4 Succession planning and deputising arrangements** for operational activities and financial transactions are in place to ensure continuity of operations.

Principle 5: The Agency holds individuals accountable for their internal control responsibilities in the pursuit of objectives.

Characteristics:

- 5.1 Enforcing accountability.** The Agency defines clear roles and responsibilities and holds individuals and entrusted entities accountable for the performance of internal control responsibilities across the organisation and for the implementation of corrective action as necessary.
- 5.2 Staff appraisal.** Staff efficiency, abilities and conduct in the service are assessed annually against expected standards of conduct and set objectives. Cases of underperformance are appropriately addressed.
- 5.3 Staff promotion.** Promotion is decided after consideration of the comparative merits of eligible staff taking into account, in particular, their appraisal reports.

Component 2: Risk assessment

The Agency:

- 6. Specifies suitable objectives;
- 7. Identifies and analyses risk;
- 8. Assesses fraud risk;
- 9. Identifies and analyses significant change.

Risk assessment is a dynamic and iterative process for identifying and assessing risks which could affect the achievement of objectives, and for determining how such risks should be managed.



Principle 6: The Agency specifies objectives with sufficient clarity to enable the identification and assessment of risks relating to objectives.

Characteristics:

- 6.1 Mission.** The Agency, its centres and units/sectors have up-to-date mission statements that are aligned across all hierarchical levels, down to the tasks and objectives assigned to individual staff members. Mission statements are aligned with the Agency's responsibilities under the Treaties and the policy objectives set in the legal base.
- 6.2 Objectives are set at every level.** The Agency's objectives are clearly set and updated when necessary (e.g., significant changes in priorities, activities and/or the organigram). They are consistently filtered down from the top to the various levels of the organisation and are communicated and understood by management and staff.
- 6.3 Objectives are set for the most significant activities.** Objectives⁸ and indicators⁹ cover the Agency's most significant activities contributing to the delivery of the Agency's priorities relating to the core business, as well as operational management.
- 6.4 Objectives form the basis for committing resources.** Management uses the objectives set as a basis for allocating available resources as needed to achieve policy, operational and financial performance goals.
- 6.5 Financial reporting objectives.** Financial reporting objectives are consistent with the accounting principles applicable to the Agency.
- 6.6 Non-financial reporting objectives.** Non-financial reporting provides management with accurate and complete information needed to manage the organisation at Agency, centre and unit level.
- 6.7 Risk tolerance and materiality.** When setting objectives, management defines the acceptable levels of variation relative to their achievement (tolerance for risk) as well as the appropriate level of materiality for reporting purposes, taking into account cost effectiveness.
- 6.8 Monitoring.** Setting objectives and performance indicators make it possible to monitor progress towards their achievement.

⁸ Objectives must be SMART (specific, measurable, achievable, relevant and time-framed).

⁹ Indicators must be RACER (relevant, accepted, credible, easy to monitor and robust).

Principle 7: The Agency identifies risks to the achievement of its objectives across the organisation and analyses risks as a basis for determining how the risks should be managed.

Characteristics:

- 7.1 Risk identification.** The Executive Director identifies and assesses risks at the various organisational levels (centres, units, sectors) and those related to entrusted entities, analysing internal and external factors. Management and staff are involved in the process at the appropriate level.
- 7.2 Risk assessment.** The Executive Director estimates the significance of the risks identified and determines how to respond to significant risks considering how each one should be managed and whether to accept, avoid, reduce or share the risk. The intensity of mitigating controls is proportional to the significance of the risk.
- 7.3 Risk identification and risk assessment** are integrated into the annual activity planning and are regularly monitored.

Principle 8: The Agency considers the potential for fraud in assessing risks to the achievement of objectives.

Characteristics:

- 8.1 Risk of fraud.** The risk identification and assessment procedures (see principle 7) consider possible incentives, pressures, opportunities and attitudes which may lead to any type of fraud, notably fraudulent reporting, loss of assets, disclosure of sensitive information and corruption.
- 8.2 Anti-fraud strategy.** The Agency as a whole and each centre/unit/sector set up and implement measures to counter fraud and any illegal activities affecting the financial interests of the European Union. They do this by putting in place a sound anti-fraud strategy to improve the prevention, detection and conditions for investigating fraud, and to set out reparation and deterrence measures, with proportionate and dissuasive sanctions.

Principle 9: The Agency identifies and assesses changes that could significantly impact the internal control system.

Characteristics:

- 9.1 Assess changes.** The risk identification process considers changes in the internal and external environment, in policies and operational priorities, as well as in management's attitude towards the internal control system.

Component 3: Control Activities

The Agency:

- 10. Selects and develops control activities;
- 11. Selects and develops general control over technology;
- 12. Deploys through policies and procedures.

Control activities ensure the mitigation of risks related to the achievement of policy, operational and internal control objectives. They are performed at all levels of the organisation, at various stages of business processes, and across the technology environment. They may be preventive or detective and encompass a range of manual and automated activities as well as segregation of duties.

Principle 10: The Agency selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.

Characteristics:

- 10.1 Control activities are performed to mitigate the identified risks and are cost-effective.** They are tailored to the specific activities and risks of each of the Agency's centres/units/sectors and their intensity is proportional to the underlying risks.
- 10.2 Control activities are integrated in a control strategy.** The control strategy includes a variety of checks, including supervision arrangements, and where appropriate, should include a balance of approaches to mitigate risks, considering manual and automated controls, and preventive and detective controls.
- 10.3 Segregation of duties.** When putting in place control measures, management considers whether duties are correctly divided between staff members to reduce risks of error and inappropriate or fraudulent actions.
- 10.4 Business continuity plans based on a business impact analysis following corporate guidance are in place, up-to-date and used by trained staff** to ensure that the Agency is able to continue working to the extent possible in case of a major disruption. Where necessary, business continuity plans must include coordinated and agreed disaster recovery plans for time-sensitive supporting infrastructure (e.g., IT systems).

Principle 11: The Agency selects and develops general control activities over technology to support the achievement of objectives.

Characteristics:

- 11.1 Control over technology.** In order to ensure that technology used in business processes, including automated controls, is reliable, and taking into account the overall corporate

processes, the Agency selects and develops control activities over the acquisition, development and maintenance of technology and related infrastructure.

11.2 Security of IT systems. The Agency applies appropriate controls to ensure the security of the IT systems of which they are the system owners. This is done in accordance with the IT security governance principles, in particular as regards data protection, professional secrecy, availability, confidentiality and integrity

Principle 12: The Agency deploys control activities through corporate policies that establish what is expected and in procedures that put policies into action.

Characteristics:

12.1 Appropriate control procedures ensure that objectives are achieved. The control procedures assign responsibility for control activities to the entity or individual responsible for the risk in question. The staff member(s) put in charge perform the control activities in a timely manner and with due diligence, taking corrective action where needed. Management periodically reassesses the control procedures to ensure that they remain relevant.

12.2 Exception reporting is one of the management tools used to draw conclusions about the effectiveness of internal control and/or the changes needed in the internal control system. A system is in place to ensure that all instances of overriding controls or deviations from established processes and procedures are documented in exception reports (*ex ante*) or non-compliance reports (*ex post*). All instances of *ex ante* overriding controls or deviations must be justified and approved before action is taken and logged centrally.

12.3 The impact assessment and evaluation of expenditure programmes and activities and other non-spending activities are performed by analogy in accordance with the guiding principles of the Commission's better regulation guidelines, to assess the performance of the Agency's interventions and analyses options and related impacts on new initiatives.

Component 4: Information and communication

The Agency:

- 13. Uses relevant information;
- 14. Communicates internally;
- 15. Communicates externally.

Information is necessary for the organisation to carry out internal control and support the achievement of objectives. External communication provides the public and stakeholders with information on the Agency's policy objectives and actions. Internal communication provides staff with the information it needs to achieve its objectives and to carry out day-to-day controls.

Principle 13: The Agency obtains or generates and uses relevant quality information to support the functioning of internal control.

Characteristics:

13.1 Information and document management. The Agency identifies the information required to support the functioning of the internal control system and the achievement of Agency's objectives. Information systems process relevant data, captured from both internal and external sources, to obtain the required and expected quality information, in compliance with applicable security, document management and data protection rules. This information is produced in a timely manner, and is reliable, current, accurate, complete, accessible, protected, verifiable, filed and preserved. It is shared within the organisation in line with prevailing guidelines.

Principle 14: The Agency internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.

Characteristics:

14.1 Internal communication. The Agency communicates internally about its objectives, challenges, actions taken and results achieved, including but not limited to the objectives and responsibilities of internal control.

14.2 Separate communication lines, such as whistleblowing hotlines, are in place at Agency level and in line with Commission guidance (and Commission communications), to ensure information flow when normal channels are ineffective.

Principle 15: The Agency communicates with external parties about matters affecting the functioning of internal control.

Characteristics:

15.1 External communication: The Agency ensures that external communication is consistent, relevant to the audience being targeted, and cost-effective. The Agency establishes clear responsibilities to align its communication activities with the political priorities and narrative of the Agency.

15.2 Communication on internal control. The Agency communicates with external parties on the functioning of the components of internal control. Relevant and timely information is communicated externally, taking into account the timing, audience, and nature of the communication, as well as legal, regulatory, and fiduciary requirements.

Component 5: Monitoring activities

The Agency:

- 16. Conducts ongoing and/or separate assessments;
- 17. Assesses and communicates deficiencies.

Continuous and specific assessments are used to ascertain whether each of the five components of internal control is present and functioning. Continuous assessments, built into business processes at different levels of the organisation, provide timely information on any deficiencies. Findings are assessed and deficiencies are communicated and corrected in a timely manner, with serious matters reported as appropriate.

Principle 16: The Agency selects, develops, and performs ongoing and/or separate assessments to ascertain whether the components of internal control are present and functioning.

Characteristics:

- 16.1 Continuous and specific assessments.** The Agency continuously monitors the performance of the internal control system with tools that make it possible to identify internal control deficiencies, register and assess the results of controls, and control deviations and exceptions. In addition, when necessary, the Executive Director carries out specific assessments, taking into account changes in the control environment. Ongoing assessments are built into business processes and adjusted to changing conditions. Both kinds of assessment must be based on the general principles set out in Annex 2 to this Decision.
- 16.2 Sufficient knowledge and information.** Staff performing ongoing or separate assessments has sufficient knowledge and information to do this, specifically on the scope and completeness of the results of controls, control deviations and exceptions.
- 16.3 Risk-based and periodical assessments.** The Agency varies the scope and frequency of specific assessments depending on the identified risks. Specific assessments are performed periodically to provide objective feedback.

Principle 17: The Agency assesses and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including the Management Board, the Executive Director and senior management, as appropriate.

Characteristics:

- 17.1 Deficiencies.** With the support of the manager responsible for risk management and internal control and the Internal Control and Compliance Unit, the Executive Director considers the results of the assessments of how the internal control system is functioning within the Agency. Deficiencies are communicated to management and to the centres/units/sectors responsible for



taking corrective action. They are reported to senior management and the Management Board, including through the CAAR, as appropriate.

The term 'internal control deficiency' means a shortcoming in a component or components and relevant principle(s) that reduces the likelihood of the Agency achieving its objectives. There is a major deficiency in the internal control system if senior management determines that a component and one or more relevant principles and its characteristics are not present or functioning or that components are not working together. When a major deficiency exists, the Executive Director cannot conclude that the requirements of an effective system of internal control were met. To classify the severity of internal control deficiencies, senior management must use judgment based on relevant duly documented criteria.

- 17.2 Remedial action.** A corrective action is taken in a timely manner by the staff member(s) in charge of the processes concerned, under the supervision of their management. With the support of the manager in charge of risk management and internal control, the Executive Director monitors and takes responsibility for the timely implementation of corrective action.

Annex 2

General principles for the assessment of internal control

An internal control system allows management to stay focused on the Agency's pursuit of its operational and financial objectives. In addition, the Agency's Financial Regulation requires the budget to be implemented in compliance with effective and efficient internal control. Effective internal control shall be based on best international practices and on the internal control framework laid down by the Commission for its own departments and as set out in this Decision and shall include, among others, a control strategy.

The Executive Director must be able to demonstrate not only that they have put controls in place but that these controls take account of the risks involved and that they work as intended.

Internal control principle 16 requires the Executive Director to carry out continuous and specific assessments to ascertain whether the internal control systems and their components are present and functioning. They must carry out an overall assessment of the presence and functioning of all internal control components at least once a year.

Internal control principle 17 requires the Agency to assess and communicate internal control deficiencies in a timely manner to senior management and the Management Board, as appropriate.

Even though the principles and their characteristics are straightforward, their implementation in practice, and therefore the assessment of their implementation, can vary.

Therefore, the EUAA should define an internal control strategy that defines the internal control self-assessment methodology. Before assessing the Agency's internal control system, the baseline for each principle, as best adapted to the Agency's specificities and risk environment must be set and documented through a Decision of the Executive Director. The adaptation of the baselines must nevertheless observe the mandatory provisions defined at Agency level and particularly those on the Agency's Financial Regulation and Staff Regulations¹⁰. These baselines are a starting point for effective internal control, from which regular monitoring and specific assessments can be implemented.

The baselines should be expressed in terms of relevant and pertinent quantitative and qualitative indicators. Where possible, these indicators should be quantitative.

Since the principles are interdependent, sometimes it is impossible to fully quantify the effective implementation of each individual principle other than through generic qualitative indicators. Nonetheless, effective implementation can be assessed based on a variety of sources of evidence (e.g., process reviews, register of exceptions, reporting of internal control weaknesses, management supervision and *ad hoc* verification, financial verification and *ex post* controls, surveys and interviews,

¹⁰ Regulation (EEC, Euratom, ECSC) No 259/68 of the Council of 29 February 1968 laying down the Staff Regulations of Officials of the European Union and the Conditions of Employment of Other Servants of the European Union, (OJ L 56, 4.3.1968, p. 1), as last amended by Regulation (EU, Euratom) No 1023/2013 of the European Parliament and of the Council of 22 October 2013 (OJ L 287, 29.10.2013, p. 15).



management self-assessments, audit reports, stakeholder feedback). The baselines may be adapted in subsequent years in order to make sure monitoring activities remain appropriate and up to date.

The following three steps need to be followed to define the assessment criteria:

- Setting of baselines at the beginning of the year (where one is now);
- Defining indicators to assess overall performance of the principles and characteristics;
- Setting the targets one expects to reach by the end of the year (where one wants to be) so that one can benchmark with the pre-defined baselines.

Therefore, the Agency should define in the internal control strategy, the monitoring criteria (baselines, indicators and targets) for each principle and characteristic and ensure that they remain relevant and up to date over time. To this end, the Agency shall benchmark against the detailed guidelines provided by the Commission's Directorate-General for Budget.

Results of the internal controls self-assessment are presented in the CAAR.



Annex 3

Standard text for the declaration of assurance by the authorising officer

I, the undersigned, Executive Director of the European Union Agency for Asylum

In my capacity as authorising officer

Declare that the information contained in this report gives a true and fair view.¹¹

State that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

This reasonable assurance is based on my own judgement and on the information at my disposal, such as the results of the self-assessment, *ex post* controls, [the work of the Internal Audit Service *(to be deleted if not applicable)*] [and the lessons learnt from the reports of the Court of Auditors *(to be deleted if not applicable)*] for years prior to the year of this declaration.

Confirm that I am not aware of anything not reported here which could harm the interests of the EUAA. [However, the following reservations should be noted: [...]] *(to be deleted if not applicable)*

Place [...], date [...]

[Signature]

[Name and surname]
Executive Director

¹¹ True and fair in this context means a reliable, complete, and correct view on the state of affairs in the Agency.