

Governance and Internal Control

Governance Documents

Internal Control

Governance Documents

Establishment of the European Union Agency for Asylum (EUAA)

- EUAA Foundation Regulation (EU) No. 2021/2303 [EN]
- EASO Founding Regulation (EU) No 439/2010 [EN]
- EASO Financial Regulation [EN]*
- Seat Agreement [EN]

**Article 93 of Decision no 54 of the Management Board of the European Asylum Support Office of 14 August 2019 on the EASO Financial Regulation has been amended by Decision no 74 of the Management Board of EASO, as adopted on 28 July 2021.*

Ethics and Management of Conflicts of Interest

- Management Board Decision No 122 of 11 January 2023 on the rules governing the prevention and management of conflicts of interest of the members of the Management Board, conflicts of interest connected to membership of organisations and competent bodies of the Consultative Forum, and on the ethical guidance applicable to the Management Board
- Decision of the Executive Director No 20 of 23 April 2025 on the policy on the prevention and management of conflicts of interest, related post-employment and ethical guidance, and the role of ethics correspondent
- Decision of the Executive Director No 16 of 27 January 2023 on the code of good administrative behaviour and public service principles

Monitoring of the CEAS

- Management Board Decision No 161 of 13 March 2024 establishing a common methodology for the monitoring mechanism on the operational and technical application of the Common European Asylum System.
- Management Board Decision No 165 of 14 May 2024 on the multiannual programme for the period 2026-2030 and the preceding pilot phase for monitoring the operational and technical application of the Common European Asylum System.
- Decision of the Executive Director No 034/2025 on the code of conduct for participants in activities for the purposes of monitoring of the operational and technical application of the CEAS
- Management Board Decision No 183 of 17 June 2025 on the annual programme 2026 for monitoring the operational and technical application of the Common European Asylum System

Fundamental Rights

All activities of the Agency are carried out in a manner that fully respects fundamental rights and principles.

- Management Board Decision No 166 of 25 September 2024, on the adoption of the EUAA Fundamental Rights Strategy 2024-2028.

EUAA Strategy 2024-2029

- Decision of the Executive Director No 62 of 17 October 2024 on the Agency's Strategy 2024-2029 [Highlights of the strategy]

Single Programming Documents and Work Programmes

2026	EUAA Single Programming Document 2027-2029	[EN]	
	EUAA Single Programming Document 2026-2028 - amendment 1	[EN]	
	EUAA Single Programming Document 2026-2028 with Work Programme 2026	[EN]	[Summary of the SPD 2026-2028]
2025	EUAA Single Programming Document 2025-2027 with Work Programme 2025 - amendment 2	[EN]	
	EUAA Single Programming Document 2025-2027, Revision 1 (18 December 2024)	[EN]	

	EUAA Single Programming Document 2025-2027, Work Programme 2025 (25 September 2024)	[EN]	[Summary of the SPD 2025-2027]
	EUAA Single Programming Document 2024-2026, Amendment 1 (25 September 2024)	[EN]	
2024	EUAA Single Programming Document 2024-2026, Revision 1 (21 December 2023)	[EN]	
	EUAA Single Programming Document 2024-2026, WP 2024 (29 November 2023)	[EN]	[Summary of the SPD 2024-2026]
	EUAA Single Programming Document 2023-2025, Amendment 2 (25 September 2023)	[EN]	
2023	EUAA Single Programming Document 2023-2025, Amendment 1 (19 December 2022)	[EN]	[Work Programme 2023 summary h [SPD 2023-2025 summary EN] [BG [DE] [EL] [ES] [ET] [FI] [FR] [GA] [H [LT] [LV] [MT] [NL] [PL] [PT] [RO] [S
	EUAA Single Programming Document 2023-2025, WP 2023 (27 September 2022)	[EN]	
	EUAA Single Programming Document 2022-2024, WP 2022 – rev. 2 (13 September 2022)	[EN]	
2022	EUAA Single Programming Document 2022-2024, WP 2022 – rev. 1 (20 December 2021)	[EN]	
	EUAA Single Programming Document 2022-2024, WP 2022 (25 October 2021)	[EN]	
	EASO Single Programming Document 2021-2023, WP 2021 - am.2 (21 June 2021)	[EN]	
2021	EASO Single Programming Document 2021-2023, WP 2021 - am.1 (18 February 2021)	[EN]	
	EASO Single Programming Document 2021-2023, WP 2021 (29 September 2020)	[EN]	
	EASO Single Programming Document 2020-2022, WP 2020 - rev. 4 (14 August 2020)	[EN]	
2020	EASO Single Programming Document 2020-2022, WP 2020 - rev. 3 (28 January 2020)	[EN]	
	EASO Single Programming Document 2020-2022, WP 2020 - rev. 2 (24 September 2019)	[EN]	[ANNEXES]
2019	EASO Single Programming Document 2019-2021, WP 2019 - rev. 2 (31 July 2019)	[EN]	[ANNEXES]

EASO WP 2(	[EN]	[ANNEXES]	
	EASO Single Programming Document 2018-2020 - am. 2 (16 November 2018)	[EN]	[ANNEXES]
2018	EASO Single Programming Document 2018-2020 - am. 1 (31 July 2018)	[EN]	[ANNEXES]
	EASO Single Programming Document 2018-2020	[EN]	[ANNEXES]
	EASO Single Programming Document 2017-2019 - am. 2 (September 2017)	[EN]	[ANNEXES]
2017	EASO Single Programming Document 2017-2019 - am. 1 (June 2017)	[EN]	[ANNEXES]
	EASO Single Programming Document 2017-2019	[EN]	[ANNEXES]
	EASO Work Programme 2016 am. 4	[EN]	
2016	EASO Work Programme 2016 am. 3	[EN]	
	EASO Work Programme 2016 am. 2	[EN]	
	EASO Work Programme 2016 am. 1	[EN]	
	EASO Work Programme 2015 am.2	[EN]	
	EASO Work Programme 2015 am.1	[EN]	
2015	EASO Work Programme 2015	[EN] [BG] [CS] [DA] [DE] [EL] [ES] [ET] [FI] [FR] [GA] [HR] [HU] [IT] [LT] [LV] [MT] [NL] [PL] [PT] [RO] [SK] [SL] [SV]	
	EASO Work Programme 2014 am.2	[EN]	
	EASO Work Programme 2014 am.1	[EN]	
2014	EASO Work Programme 2014	[EN] [BG] [CS] [DA] [DE] [EL] [ES] [ET] [FI] [FR] [GA] [HR] [HU] [IT] [LT] [LV] [MT] [NL] [PL] [PT] [RO] [SK] [SL] [SV]	
	Multi-annual work programme 2014-2016	[EN]	
2013	EASO Work Programme 2013	[EN] [BG] [CS] [DA] [DE] [EL] [ES] [ET] [FI] [FR] [GA] [HU] [IT] [LT] [LV] [MT] [NL] [PL] [PT] [RO] [SK] [SL] [SV]	
2012	EASO Work Programme 2012	[EN]	

Annual Activity Reports

2025	2025 Consolidated Annual Activity Report	Full report [EN] Summary [EN & translations in EU languages]
2024	2024 Consolidated Annual Activity Report	Full report [EN] Summary [EN & translations in EU languages]
2023	Consolidated Annual Activity Report 2023	Full report [EN] Summary [EN & translations in EU languages]
2022	Consolidated Annual Activity Report 2022	Full report [EN] Summary Highlights
2021	EUAA Annual General Report 2021	[EN]
	Consolidated Annual Activity Report 2021	[EN]
2020	EASO Annual General Report 2020	[EN & translations in EU languages]
	EASO Consolidated Annual Activity Report 2020	[EN]
2019	EASO Annual General Report 2019	[EN] [BG] [CS] [DA] [DE] [EL] [ES] [ET] [FI] [FR] [GA] [HR] [HU] [IT] [LT] [LV] [MT] [NL] [PL] [PT] [RO] [SK] [SV]
	EASO Consolidated Annual Activity Report 2019	[EN]
	EASO Consolidated Annual Activity Report 2018	[EN]
2018	EASO Annual General Report 2018	[EN] [BG] [CS] [DA] [DE] [EL] [ES] [ET] [FI] [FR] [GA] [HR] [HU] [IT] [LT] [LV] [MT] [NL] [PL] [PT] [RO] [SK] [SL] [SV]
2017	EASO Annual General Report 2017	[EN] [BG] [CS] [DA] [DE] [EL] [ES] [ET] [FI] [FR] [GA] [HR] [HU] [IT] [LT] [LV] [MT] [NL] [PL] [PT] [RO] [SK] [SL] [SV]
	EASO Consolidated Annual Activity Report 2017	[EN]
2016	EASO Annual General Report 2016	[EN] [BG] [CS] [DA] [DE] [EL] [ES] [ET] [FI] [FR] [GA] [HR] [HU] [IT] [LT] [LV] [MT] [NL] [PL] [PT] [RO] [SK] [SL] [SV]
	EASO Consolidated Annual Activity Report 2016	[EN]
2015	EASO Annual General Report 2015	[EN]

2014	EASO Annual General Report 2014	[EN] [BG] [CS] [DA] [DE] [EL] [ES] [ET] [FI] [FR] [GA] [HR] [HU] [IT] [LT] [LV] [MT] [NL] [PL] [PT] [RO] [SK] [SL] [SV]
2013	EASO Annual General Report 2013	[EN] [BG] [CS] [DA] [DE] [EL] [ES] [ET] [FI] [FR] [GA] [HR] [HU] [IT] [LT] [LV] [MT] [NL] [PL] [PT] [RO] [SK] [SL] [SV]
2012	EASO Annual Activity Report 2012 Part I	[EN] [BG] [CS] [DA] [DE] [EL] [ES] [ET] [FI] [FR] [GA] [HR] [HU] [IT] [LT] [LV] [MT] [NL] [PL] [PT] [RO] [SK] [SL] [SV]
	EASO Annual Activity Report 2012 Part II Annexes	[EN]

Budget

		[PDF] Adoption date
2026	Budget 2026	[EN] 26/11/2025
2025	Budget 2025 - Amendment 1	[EN] 30/09/2025
	Budget 2025	[EN] 18/12/2024
2024	Budget 2024 - Amendment 1	[EN] 25/12/2024
	Budget 2024	[EN] 19/12/2023
2023	Budget 2023 - Amendment 1	[EN] 25/09/2023
	Budget 2023	[EN] 19/12/2022
2022	Budget 2022 - Amendment 2	[EN] 29/11/2022
	Budget 2022 - Amendment 1	[EN] 13/09/2022
	Budget 2022	[EN] 20/12/2021
2021	Budget 2021 - Amendment 1	[EN] 21/06/2021
	Budget 2021	[EN] 17/12/2020
2020	Budget 2020 - Amendment 1	[EN] 14/08/2020
	Budget 2020	[EN] 28/01/2020
2019	Budget 2019 - Amendment 1	[EN] 31/07/2019
	Budget 2019	[EN] 12/12/2018
2018	Budget 2018 - Amendment 1	[EN] 31/07/2018

Budget 2(	[EN] 15/12/2017	
	Budget 2017 - Amendment 2	[EN] 15/09/2017
2017	Budget 2017 - Amendment 1	[EN] 13/06/2017
	Budget 2017	[EN] 15/12/2016
	Budget 2016 - Amendment 4	[EN] 05/12/2016
	Budget 2016 - Amendment 3	[EN] 20/09/2016
2016	Budget 2016 - Amendment 2	[EN] 01/07/2016
	Budget 2016 - Amendment 1	[EN] 31/03/2016
	Budget 2016	[EN]
	Budget 2015 - Amendment 2	[EN]
2015	Budget 2015 - Amendment 1	[EN]
	Budget 2015	[EN]
	Budget 2014 - Amendment 2	[EN]
2014	Budget 2014 - Amendment 1	[EN]
	Budget 2014	[EN]
2013	Budget 2013 - Amendment 1	[EN]
	Budget 2013	[EN]
2012	Budget 2012	[EN]
2011	Budget 2011	[FR]

Establishment plan

2018	Establishment plan	[EN]
2017	Establishment plan	[EN]
2016	Establishment plan	[EN]
	Establishment plan 2015 - Am. Bu. 2/2015	[EN]
2015	Establishment plan 2015 - Am. Bu. 1/2015	[EN]
	Establishment plan 2015	[EN]
2014	Establishment plan	[EN]
	Establishment plan 2014 - 13/03/2014 - Am. Bu. 1/2014	[EN]
2012-2013	Establishment plan 2012 and 2013	[EN]

Annual Accounts

2025	EUAA Final Annual Accounts 2025	[EN]
2024	EUAA Final Annual Accounts 2024	[EN]
2023	EUAA Final Annual Accounts 2023	[EN]
2022	EUAA Final Annual Accounts 2022	[EN]
2021	EASO Final Annual Accounts 2021	[EN]
2020	EASO Final Annual Accounts 2020	[EN]
2019	EASO Final Annual Accounts 2019	[EN]
2018	EASO Final Annual Accounts 2018	[EN]
2017	EASO Final Annual Accounts 2017	[EN]
2016	EASO Final Annual Accounts 2016	[EN]

2015	EASO Final Annual Accounts 2015	[EN]
2014	EASO Final Annual Accounts 2014	[EN]
	Opinion of the Management Board on EASO Final Annual Accounts 2014	[EN]
2013	EASO Final Annual Accounts 2013 (are included in the Annual Activity Report 2013, pages 42-84)	[EN]
	Opinion of the Management Board on EASO Final Annual Accounts 2013	[EN]
2012	EASO Final Annual Accounts 2012	[EN]
	Opinion of the Management Board on EASO Final Annual Accounts 2012	[EN]

Agency Evaluations

> Read Evaluation reports

Communication strategy

2020	EASO communication strategy - 2020 Update	[EN]
2014	EASO communication strategy and implementing rules	[EN]

Internal Control

EUAA uses a well-established system of internal control principles in line with the Commission's standards which are based on international best practices. The principles set clear criteria for the Agency's management and are assessed through ex-post controls. Following each assessment, EUAA develops an action plan and takes steps to address any shortcomings that have been identified.

The internal control standards aim to make sure that:

- Operational activities are effective and efficient
- Legal and regulatory requirements are met
- Financial and other management reporting is reliable
- Assets and information are safeguarded

EUAA applies an Internal Control Framework that is based on 5 components which are divided into a total of 17 principles, each having their own set of characteristics. The following comprises EUAA's Internal Control Framework:

Control Environment

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 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.
- Principle 2: The Management Board demonstrates independence from management and exercises oversight of the development and performance of internal control.
- Principle 3: Management establishes, with oversight, structures, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives.
- Principle 4: The Agency demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.
- Principle 5: The Agency holds individuals accountable for their internal control responsibilities in the pursuit of objectives.

Risk Assessment

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.
- 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.
- Principle 8: The Agency considers the potential for fraud in assessing risks to the achievement of objectives.
- Principle 9: The Agency identifies and assesses changes that could significantly impact the internal control system.

Control Activities

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.
- Principle 11: The Agency selects and develops general control activities over technology to support the achievement of objectives.
- Principle 12: The Agency deploys control activities through corporate policies that establish what is expected and in procedures that put policies into action.

Information and Communication

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.
- Principle 14: The Agency internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.
- Principle 15: The Agency communicates with external parties about matters affecting the functioning of internal control.

Monitoring Activities

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.
- 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.

Documents

2026	Internal control monitoring criteria results for 2025/26 (Released Q4 2026)	[EN]
	EUAA Internal Control Monitoring Criteria results for 2025-2026 (Released Q3 2026)	[EN]
	EUAA Register of Deficiencies and Corrective Action Plan (Updated Q1 2026)	[EN]
	Assessment of Internal Control Principles for 2025 (Q1 2026)	[EN]
	EUAA Internal Control Monitoring Criteria results for 2025 (Released Q1 2026)	[EN]
	Fraud Risk Register Action Plan Summary (Updated Q4 2025)	[EN]
	EUAA Register of Deficiencies and Corrective Action Plan (Update Q3 2025)	[EN]
	Fraud Risk Register Action Plan Summary (Q3 2025)	[EN]
2025	EUAA Register of Deficiencies and Corrective Action Plan (Q1 2025)	[EN]
	EUAA Internal Control Monitoring Criteria results for 2024 (released Q1 2025)	[EN]
	Assessment of Internal Control Principles for 2024 (released Q1 2025)	[EN]
	Fraud Risk Register Action Plan Summary	[EN]
2024	EUAA Anti-fraud strategy and framework 2024 – 2026 • Appendix I: Fraud risk management objectives and priority measures [EN] • Appendix II: EUAA Fraud risk register action plan and summary [EN] • Appendix III: Internal control monitoring criteria per control activity priority [EN]	[EN]
	Fraud prevention roles and responsibilities and escalation mechanisms at EUAA	[EN]
	EUAA Fraud Risk Register Action Plan Summary	[EN]
	Management Board Decision No 160 of 14 March 2024 on the internal control framework	[EN]

	EUAA Register of Deficiencies and Corrective Action Plan Q1 2024[2]	[EN]
	EUAA Internal Control Monitoring Criteria results for 2023 (Released Q1 2024)	[EN]
	EUAA Anti-fraud strategy update Q4 2023	[EN]
2023	Internal guidance on the methodology for fraud risk management and establishment of an anti-fraud strategy	[EN]
	EUAA Financial Ex Post Controls Register of Deficiencies and Corrective Action Plan Q4 2023[1]	[EN]
	EUAA Financial Ex Post Controls Register of Deficiencies and Corrective Action Plan Q1 2023[1]	[EN]
	EUAA Register of Deficiencies and Corrective Action Plan Q1 2023[2]	[EN]
	EUAA Internal Control Monitoring Criteria results for 2022	[EN]
	EUAA Register of Deficiencies and Corrective Action Plan Q4 2022[2]	[EN]
2022	EUAA Financial Ex Post Controls Register of Deficiencies and Corrective Action Plan Q4 2022[1]	[EN]
	EUAA Internal Control Monitoring Criteria results for 2021	[EN]
2020	Anti-Fraud Strategy	[EN]
	• EUAA Anti-Fraud strategy update Q4 2022	[EN]

Notes

[1] The Financial Ex Post Controls Register of Deficiencies and Corrective Action Plan is based on ongoing assessments of the severity and state of play of corrective actions and is continuously updated during the year.

[2] The Register of Deficiencies and Corrective Action Plan is based on ongoing assessments of the severity and state of play of corrective actions and is continuously updated during the year.

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