European Commission

Performance auditing in the public sector

Internal Audit Service

23 October 2025

Agenda

1. The Internal Audit Service of the European Commission
2. Framing the performance audit methodology
3. Performance auditing in practice: key challenges

1. The Internal Audit Service of the European Commission

Headed by a Director-General, Internal Auditor of the Commission

Reporting to the Audit Progress Committee (internal and external members)

150 staff

Audit of more than 90 entities (Directorates-General, EU Decentralised Agencies, other EU bodies)

Legal basis: EU Financial Regulation

Part of the **accountability framework** of the Commission/entity towards the **stakeholders**, in particular in the context of the **discharge process** involving:

- **the European Parliament**
- **the Council**
- **the European Court of Auditors**

IAS audit universe: policy and budget implementation

EU programmes and funds

2021-2027 long-term budget and NextGenerationEU

Just Transition Fund

Erasmus+

Sustainable Development

EU4Health

Horizon Europe

Citizens, Equality, Rights and Values

Recovery and Resilience Facility

Creative Europe

European Defence Fund

Space Programme

InvestEU

Connecting Europe Facility

European Social Fund+

European Regional Development Fund

Cohesion Fund

Funded by the European Union

Co-funded by the European Union

2. Framing the performance audit methodology

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- **Legal and internal control context, stakeholders' expectations**
  - Legal framework for **performance management** and performance measurement
  - Increased focus of the **external auditor and the discharge authority**
  - **Internal stakeholders' expectations**
  - Level of **maturity of the entity's internal control system**

- **Role of the internal audit**
  - Specific **legal base** for the internal audit function
  - **Mapping of the assurance providers**: internal/external audit
  - **Level of maturity of the entity's performance management** and measurement frameworks
  - Internal audit **resources** and overall **risk environment**

3. Performance auditing in practice: key challenges

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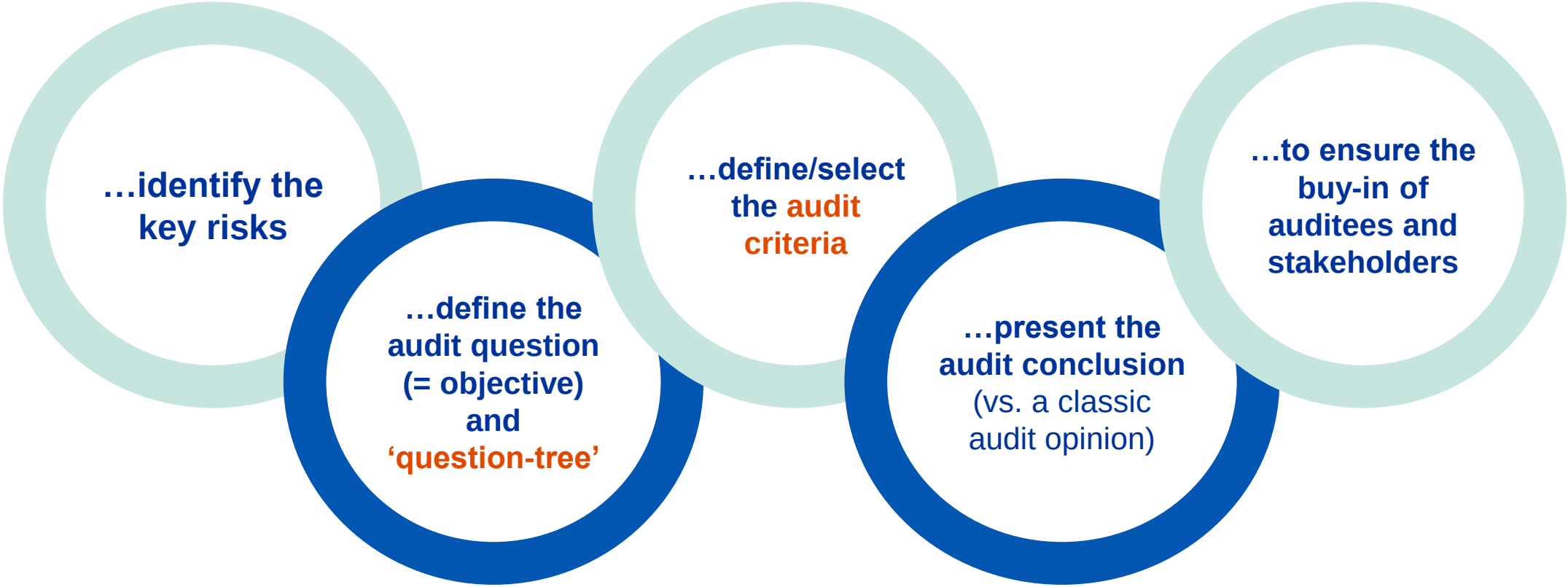
Key challenges: how to…



Thank you!