The Internal Audit Service of the European Commission

PEMPAL IACOP plenary meeting – 4 October 2022

Internal Audit in Transition: The Public Sector Perspective

Unit 01 Quality Assurance, IAS

The European Institutions and bodies

Commission

Parliament

Council

ECB

Court of auditors

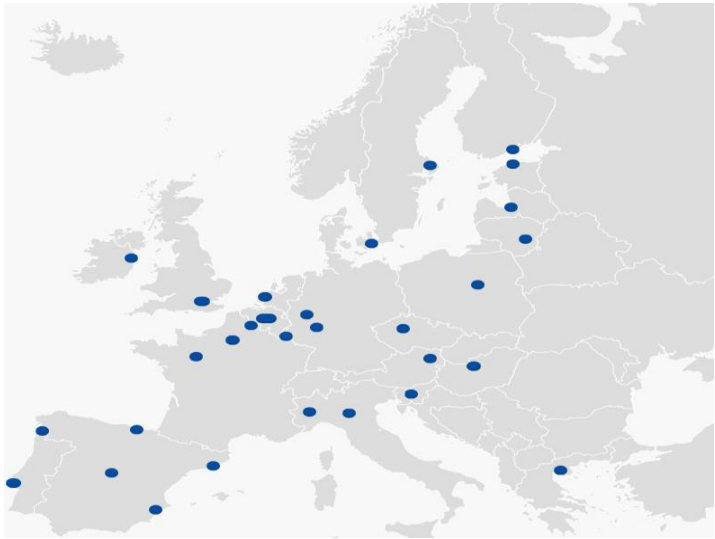
Court of justice

European Union EXTERNAL ACTION

European Committee of the Regions

European Investment Bank The EU bank

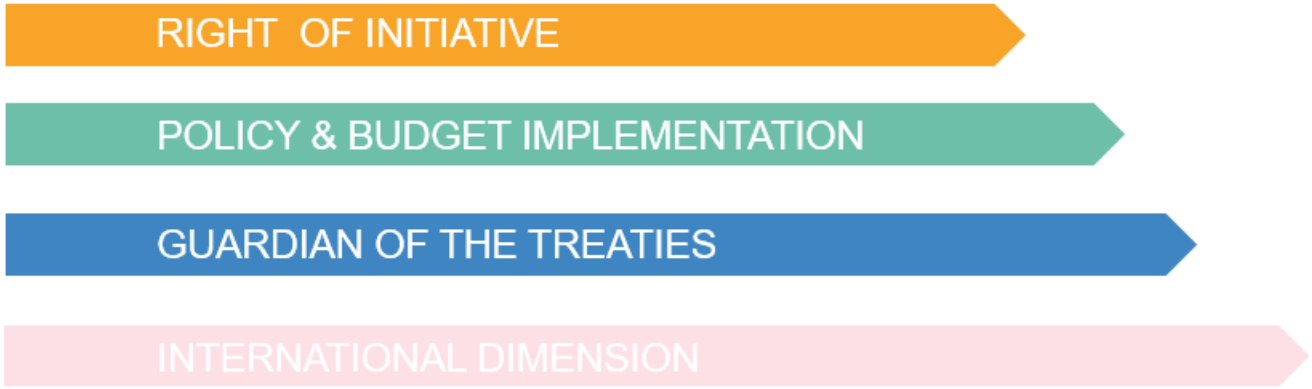
EDPS



European Commission

The European Commission

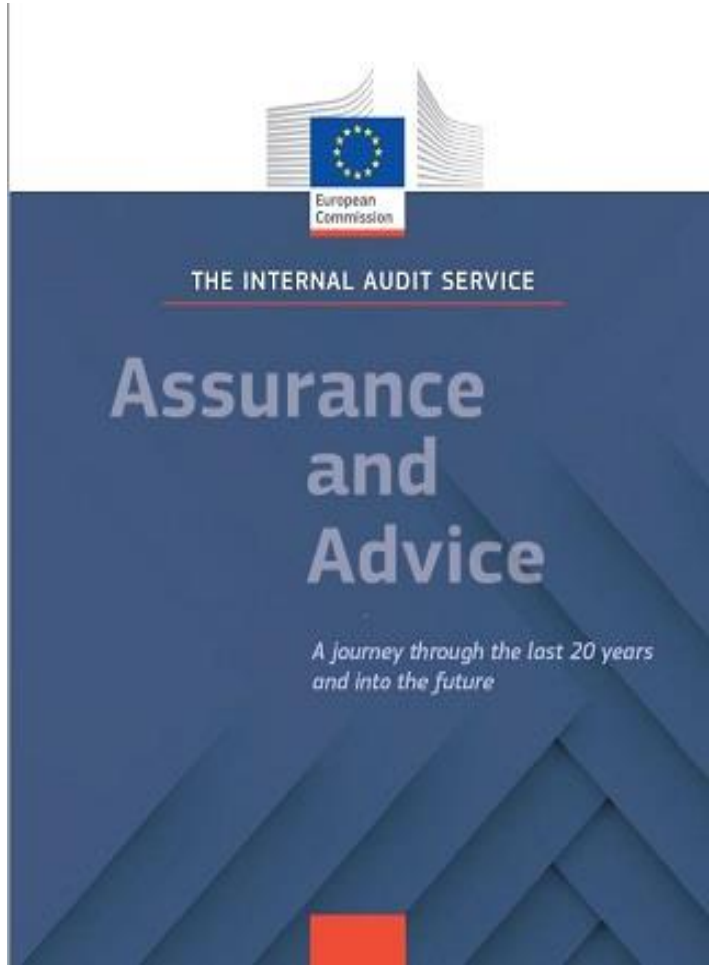
- Is the EUs political executive power
- The 4 roles of the Commission:



European Commission

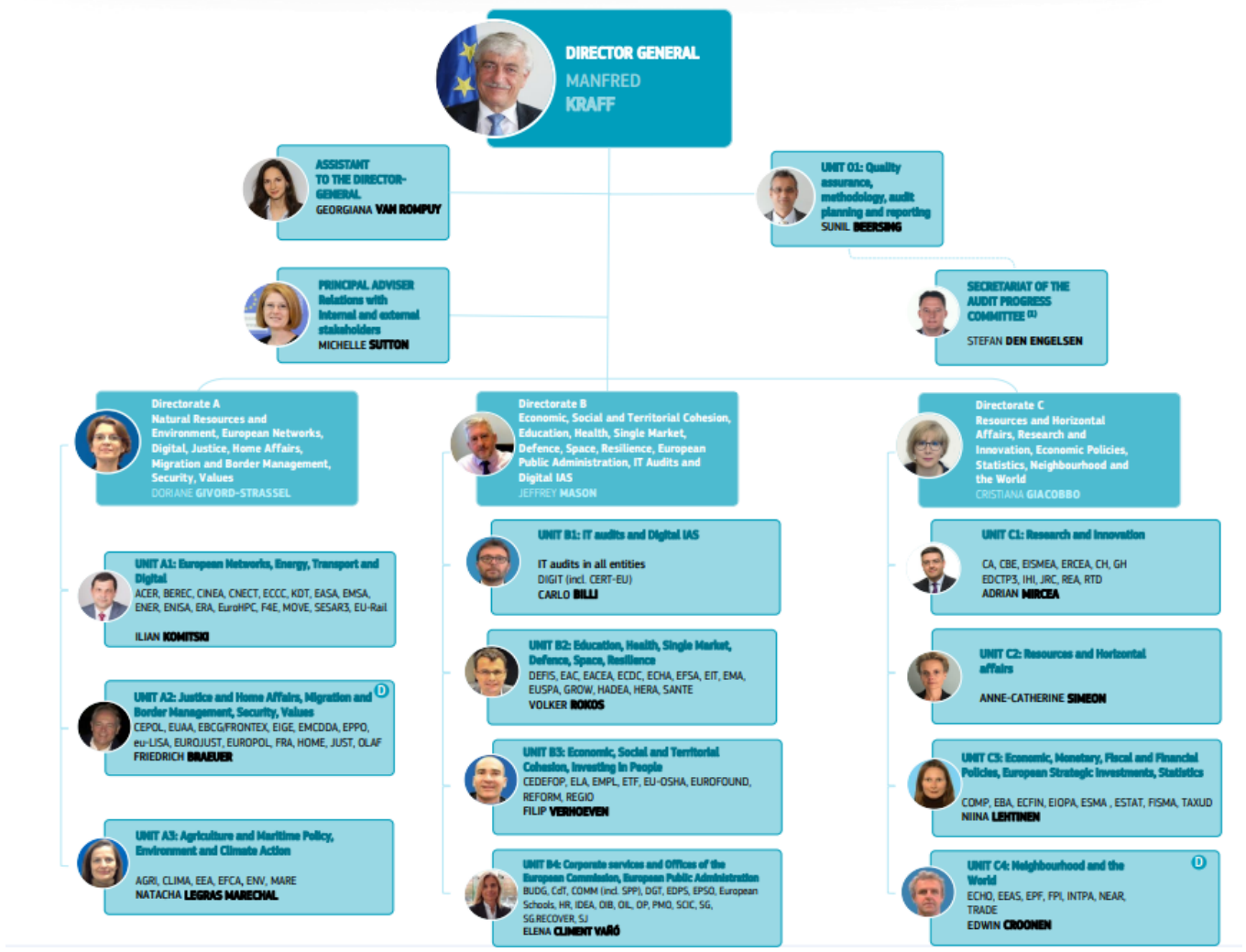
The Internal Audit Service

- A Directorate–General (DG) of the Commission
- Created in 2000 in the context of the administrative reform of the Commission
- Headed by the Internal Auditor of the Commission
- Under the authority of Commissioner Didier Reynders
- 106 audited entities:
  - 56 DGs/Services and Executive Agencies of the Commission and
  - 50 Decentralised Agencies, Joint Undertakings & other EU autonomous bodies
- 160 staff, 73% certified internal auditors
- Obligation to apply international internal auditing standards (various regulations)
- Independence guaranteed by:
  - Various EU Regulations (FR, FFR, MFR)
  - Charters of the IAS



Internal Audit Service | European Commission (europa.eu)

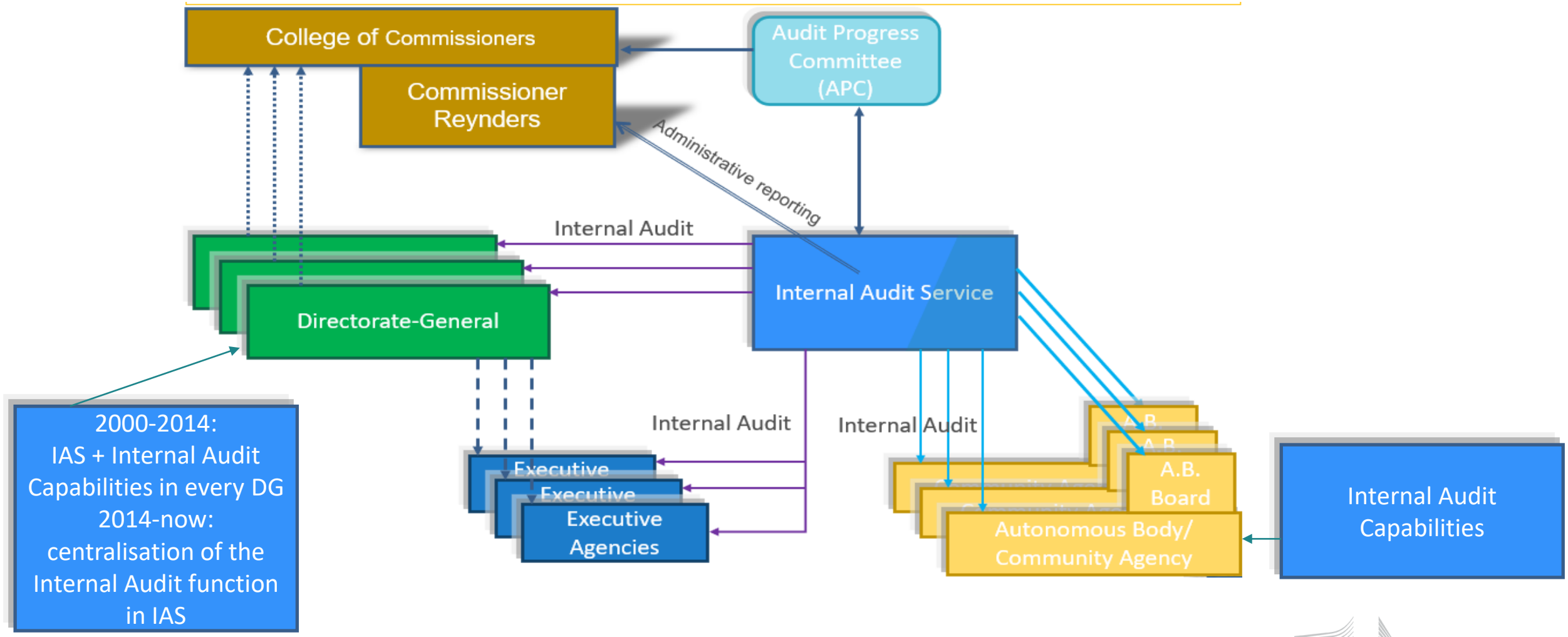
IAS organisation chart



(1) Functionally reporting to the APC but administratively attached to IAS.01
(D) Deputy to the Director

European Commission

Audit environment



European Commission