

MISSION CHARTER OF THE
INTERNAL AUDIT SERVICE OF THE EUROPEAN COMMISSION
FOR THE GLOBAL HEALTH EDCTP 3 JOINT UNDERTAKING

Whereas:

- (1) The Internal Audit Service ('IAS') was established on 11 April 2000 as the central internal audit service of the Commission ⁽¹⁾. The IAS works under the direction of the Director-General who is the Internal Auditor of the Commission ('the Internal Auditor').
- (2) Commission Delegated Regulation (EU) 2019/887 of 13 March 2019 on the model financial regulation for public-private partnership bodies referred to in Article 71 of Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council ⁽²⁾, Articles 28 and 29, laying down the essential principles on the basis of which the Global Health EDCTP 3 Joint Undertaking ('the Joint Undertaking') adopted its own financial rules by Governing Board Decision 2022-22 of 3 May 2022 ('financial rules of the Joint Undertaking') and Council Regulation (EU) 2021/2085 of 19 November 2021 establishing the Joint Undertakings under Horizon Europe ⁽³⁾, Article 32 provide that the internal audit function shall be performed by the Internal Auditor of the Commission.
- (3) The mandate of the Internal Auditor as laid down in the financial rules of the Joint Undertaking is to advise the Joint Undertaking on dealing with risks, by issuing independent opinions on the quality of management and control systems and recommendations for improving the conditions of implementation of operations and promoting sound financial management.
- (4) The independence of the Internal Auditor is guaranteed by Commission Delegated Regulation (EU) 2019/887, the financial rules of the Joint Undertaking and reinforced by the Global Internal Audit Standards ⁽⁴⁾ set by the Institute of Internal Auditors which specify that the internal audit function is most effective when it is independently positioned with direct accountability to the highest level of governance in an organisation.
- (5) In order for the IAS to fulfil its role and ensure an efficient audit process, the Joint Undertaking should facilitate full and unlimited access to all information as referred to Article 28(4) of Commission Delegated Regulation (EU) 2019/887 and the financial rules of the Joint Undertaking.
- (6) In accordance with Regulation (EU) 2018/1725 ⁽⁵⁾, the Internal Auditor and the Joint Undertaking will protect the rights of data subjects regarding the processing of their personal data.

⁽¹⁾ SEC(2000) 560 of 10 April 2000 'The Reform of Financial Management and Control in the Commission'.

⁽²⁾ OJ L 142, 29.5.2019, p. 16–42, ELI: http://data.europa.eu/eli/reg_del/2019/887/oj.

⁽³⁾ OJ L 427, 30.11.2021, p. 17–119, ELI: <http://data.europa.eu/eli/reg/2021/2085/oj>.

⁽⁴⁾ Complete Global Internal Audit Standards, as published by the Institute of Internal Auditors.

⁽⁵⁾ Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions,

- (7) The scope of mission of the Internal Auditor and the objectives and procedures for the exercise of the internal audit function should be aligned with the provisions of Regulation (EU, Euratom) 2024/2509 ⁽⁶⁾, Articles 70 and 71, Commission Delegated Regulation (EU) 2019/887, Article 28, the financial rules of the Joint Undertaking and the Global Internal Audit Standards. The Global Internal Audit Standards are to be complied with pursuant to Article 28(1) of Commission Delegated Regulation (EU) 2019/887 and the financial rules of the Joint Undertaking.
- (8) In order not to undermine the purpose of internal audits, and unless there is an overriding public interest in disclosure, the reports and findings of the Internal Auditor should be accessible to the public only after the validation by the Internal Auditor of the action taken for their implementation.
- (9) In accordance with Commission Delegated Regulation (EU) 2019/887, the financial rules of the Joint Undertaking and the Global Internal Audit Standards, and to ensure that audits are unbiased, internal auditors should be free from undue influence and committed to making objective assessments.
- (10) When the Internal Auditor of the Commission provides, under the specific legal basis, the internal audit function to other Union institutions, Union bodies and agencies, the Internal Auditor should be accountable to those institutions and bodies.
- (11) When the Joint Undertaking has established an internal audit capability in accordance with Commission Delegated Regulation (EU) 2019/887 and the financial rules of the Joint Undertaking, the internal audit actors should cooperate efficiently through exchanging information and audit reports and, where appropriate, establishing joint risk assessments, and carrying out joint audits.
- (12) The IAS and the European Anti-Fraud Office (OLAF) cooperate to contribute to a better protection of the European Union against fraud and illegal acts. The basic principles of this cooperation are set out in Annex III to the Communication to the Commission C(2018) 7705 ⁽⁷⁾.
- (13) The Global Internal Audit Standards guide the worldwide professional practice of internal auditing and serve as a basis for evaluating and elevating the quality of the internal audit function. The Global Internal Audit Standards recognise that internal audit functions in the public sector must consider specific laws and regulations, as well as governance, organisational, and funding structures that are only relevant in the public sector or government context and that the nature of these conditions may affect how public sector internal audit functions apply the Standards to achieve conformance.
- (14) In accordance with the Global Internal Audit Standards, the purpose of internal audit should be to strengthen the organisation's ability to create, protect, and sustain value.

bodies, offices and agencies and on the free movement of such data (OJ L 295, 21.11.2018, pp. 39–98, ELI: <http://data.europa.eu/eli/reg/2018/1725/oj>).

⁽⁶⁾ Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast) (OJ L, 2024/2509, 26.9.2024, ELI: <https://eur-lex.europa.eu/eli/reg/2024/2509/oj>).

⁽⁷⁾ Communication to the Commission C(2018) 7705 final on revision of administrative arrangements on co-operation and a timely exchange of information between the European Commission and the European Anti-Fraud Office.

- (15) Also by the Global Internal Audit Standards, the internal audit function in the public sector enhances the organisation's successful achievement of its objectives, governance, risk management, and control processes, reputation and credibility with its stakeholders, and its ability to serve the public interest.

This mission charter sets out the mandate, organisational position, reporting relationships, scope of work, types of services and other specifications of the IAS as internal audit function of the Global Health EDCTP 3 Joint Undertaking (EDCTP 3 JU).

A. MISSION OF THE IAS

a) Subject matter and scope

1. The IAS will provide EDCTP 3 JU with independent, risk-based, and objective assurance, advice, insight, and foresight.
2. The IAS will:
 - (a) perform an independent assessment of the effectiveness of governance, risk management, and control processes for operations, activities and financial transactions ('assurance services');
 - (b) provide advice, insight and foresight ('non-assurance services').

b) Assurance services

1. The purpose of the assurance services performed by the IAS will be to confirm or verify that:
 - (a) risks are appropriately and continuously identified, assessed and managed;
 - (b) significant financial, managerial and operating information is accurate, reliable and timely;
 - (c) EDCTP 3 JU's policies, procedures and applicable laws and regulations are complied with;
 - (d) EDCTP 3 JU's objectives are achieved effectively and efficiently;
 - (e) the development and maintenance of high-quality control processes are promoted throughout EDCTP 3 JU.
2. The assurance services delivered will allow the IAS to:
 - (a) provide an independent conclusion/opinion in each audit report;
 - (b) make recommendations for improving the efficient and effective management, performance and accountability within EDCTP 3 JU and its departments.

c) Non-assurance services

1. The IAS may provide advice, insight or foresight in the areas where it has expertise and the non-assurance services are compatible with the purpose of internal audit, in particular section C. c) 2. below.

2. The advice may take the form of an advisory engagement, or another form, as appropriate.
3. The IAS may provide the advice, insight or foresight at the request of the Executive Director or the Governing Board or on the IAS's own initiative.
4. The nature and scope of a service requested by the Executive Director or the Governing Board will be agreed with EDCTP 3 JU's Executive Director and Governing Board via its Chair.
5. When the IAS provides a service on its own initiative, the nature and scope of the service will be discussed with EDCTP 3 JU's Executive Director and Governing Board via its Chair.

B. ACCOUNTABILITY AND INDEPENDENCE

a) Organisation and accountability

1. The IAS will work under the direction of the Internal Auditor of the Commission.
2. For the work in EDCTP 3 JU the IAS will report to its Governing Board and Executive Director in accordance with Article 28(6) of Commission Delegated Regulation (EU) 2019/887 and the financial rules of EDCTP 3 JU.

b) Independence and objectivity

1. No authority may interfere in the conduct of IAS work or ask the IAS to make any alterations to the content of audit reports.
2. The Internal Auditor and staff of the IAS will:
 - (a) preserve independence and objectivity in relation to the activities and operations they review;
 - (b) ensure objectivity in their judgement;
 - (c) avoid conflict of interests.
3. Where the objectivity of the Internal Auditor and staff of the IAS is impaired in fact or appearance, the Internal Auditor will disclose the details of the impairment to the Governing Board and, if appropriate, to the Executive Director.
4. Where the Internal Auditor considers it necessary, he or she may contact directly the Chair of the Governing Board.

c) Interinstitutional arrangements and confidentiality

The IAS will retain the confidentiality of information it handles for EDCTP 3 JU in line with the provisions of the Global Internal Audit Standards.

C. TASKS AND POWERS OF THE INTERNAL AUDITOR

a) Tasks

The Internal Auditor will be responsible for organising and managing the work of the IAS in compliance with Commission Delegated Regulation (EU) 2019/887, the financial rules of EDCTP 3 JU and this charter. In particular, the Internal Auditor will:

- (a) develop and implement an internal audit strategy that supports the strategic objectives of EDCTP 3 JU;
- (b) develop and establish the IAS audit methodology and procedures;
- (c) communicate with the Executive Director, the audited services, and relevant stakeholders;
- (d) deploy the IAS resources appropriately and effectively to meet the requirements of the annual work plan;
- (e) respect confidentiality with regard to the information gathered by the IAS in the course of its work.

b) Oversight and horizontal reporting

1. The Internal Auditor will:

- (a) report to the Governing Board and the Executive Director significant issues related to the audited activities of EDCTP 3 JU, including potential improvements to those activities;
- (b) report to the Governing Board and the Executive Director significant risk exposures and control issues, corporate governance issues and other matters needed or requested by EDCTP 3 JU;
- (c) formally communicate in writing to the Governing Board via its Chair, after having discussed it with the Executive Director, where the Internal Auditor believes that the Executive Director has accepted an unreasonably high level of risk.

2. The Internal Auditor will report, at least annually, to the Governing Board and the Executive Director:

- (a) on the IAS mission, authority and responsibility;
- (b) on the organisational independence of the IAS, including, if appropriate, incidents where independence may have been impaired and the actions and safeguards employed to address the impairment;
- (c) on performance in relation to the audit plan;
- (d) the impact of any resource limitations on the audit plan;
- (e) any failing or inability to meet and comply with the requirements of this charter;
- (f) if objectivity was impaired in fact or in appearance, and the details of the impairment;
- (g) on the results of internal or external quality assessments, as appropriate.

3. The Internal Auditor will report at least annually critical risks identified in the course of its assignments and recommendations that have not been addressed and significant delays in the implementation of the recommendations made in previous years, in accordance with Article 28(7) of Commission Delegated Regulation (EU) 2019/887 and the financial rules of EDCTP 3 JU.
4. The Internal Auditor will, in accordance with Article 22(a) of the Staff Regulations and Articles 11 and 81 of the Conditions of Employment of other servants of the European Union, inform without delay the Executive Director or the Governing Board, or OLAF directly in accordance with Communication to the Commission C(2018) 7705 and Communication from Vice-President Šefčovič to the Commission on Guidelines on Whistleblowing ⁽⁸⁾, as appropriate, of any suspected fraudulent activities.

c) Powers

1. The Internal Auditor and staff of the IAS acting on his or her behalf will be authorised to:
 - (a) have unrestricted and facilitated access to all functions, information systems, data, records, property and personnel within EDCTP 3 JU, as considered necessary for the fulfilment of their duties, thereby protecting the rights of data subjects regarding the processing of their personal data;
 - (b) obtain the necessary assistance of EDCTP 3 JU 's staff in all its departments;
 - (c) allocate resources, select subjects, determine the scope of work and apply the techniques required to accomplish audit objectives;
 - (d) be informed at an early stage about the development of new systems and changes to existing systems that may substantially affect EDCTP 3 JU's internal control system.
2. The Internal Auditor and the staff of the IAS may not:
 - (a) perform any operational duties for EDCTP 3 JU or take management responsibility for any function other than the internal audit function;
 - (b) initiate or approve financial transactions, except within the allocation for the functioning of the IAS;
 - (c) direct the activities of EDCTP 3 JU staff not employed by the IAS, except to the extent such staff members have been appropriately assigned to auditing teams or to otherwise assist the IAS.

D. PERFORMANCE OF THE INTERNAL AUDIT SERVICES

a) Internal audit strategy

1. The internal audit strategy will outline the vision and strategic objectives for exercising the internal audit function.

⁽⁸⁾ SEC(2012) 679 of 6 December 2012 'Communication from Vice-President Šefčovič to the Commission on Guidelines on Whistleblowing'.

2. The Internal Auditor will develop and implement initiatives supporting the internal audit strategy that cover all IAS audit activities, and continuously monitor their effectiveness.
3. The supporting initiatives will include:
 - (a) a quality assurance and improvement programme;
 - (b) a human resources strategy;
 - (c) a digital auditing and transformation strategy.
4. The Internal Auditor will develop a mutual expectations paper as a guidance document that describes the relationship between auditor and auditee to clarify responsibilities and align mutual expectations so that audits are efficient and effective.

b) Work programme

1. The Internal Auditor will adopt annually the work programme, containing the audit plan and resource management plan.
2. For the IAS work in the EU bodies the Internal Auditor will:
 - (a) develop a multi-annual audit plan and an annual audit plan using an appropriate risk-based methodology, considering any risks identified by management, aligned with the priorities of the internal audit strategy;
 - (b) update the multi-annual audit plan at least annually to take into account new and/or emerging risks that could impact the organisation;
 - (c) submit the audit plan as well as its periodic updates to the Executive Director and the Governing Board for consideration;
 - (d) offer cooperation and coordination with the internal audit capability, as appropriate, to provide optimal audit coverage supported through the network of internal auditors (Auditnet for autonomous EU bodies);
 - (e) ensure audit coordination with the European Court of Auditors as appropriate.
3. The Internal Auditor will:
 - (a) ensure that the work programme is properly implemented;
 - (b) ensure that audits are performed in line with the mutual expectations paper;
 - (c) ensure findings are promptly validated and recommendations are discussed with the auditee, with the auditee's position reflected in the final report, particularly in the case of disagreement;
 - (d) ensure a continuous dialogue with the auditee is in place, to ensure the relevance of the findings and the quality and feasibility of the recommendations for action to be taken;
 - (e) effectively and in a timely manner communicate the results of assurance and non-assurance engagements to the Executive Director and the Governing Board;

- (f) establish a follow-up process monitoring that recommendations have been implemented and inform the Executive Director and the Governing Board accordingly, with special attention for the overdue recommendations and related risks.

c) International internal audit standards

1. The Internal Auditor will ensure conformance with the Global Internal Audit Standards and, for its assurance services, with Topical Requirements issued by the Institute of Internal Auditors, subject to point 2 below.
2. Requirements originating from Union law will take precedence over the Global Internal Audit Standards and Topical Requirements.

d) Access to documents

No access to documents being part of internal audit engagements will be granted, unless the applicant demonstrates an overriding public interest in providing access prevailing over the interests protected by Article 4(2) of Regulation (EC) No 1049/2001 of the European Parliament and of the Council⁽⁹⁾, applicable in EDCTP 3 JU through Council Regulation (EU) 2021/2085. Without prejudice to the provisions of Regulation (EU, Euratom) 2024/2509, Article 118.9, the Internal Auditor and EDCTP 3 JU will notify each other in cases of requests for access to documents related to the IAS work under this Charter.

This charter enters into force on the day of the last signature.

Director-General
of the Internal Audit
Service
Internal Auditor of the
European Commission

Executive Director
of the Global Health
EDCTP 3 Joint
Undertaking

For the Global Health
EDCTP 3 Joint
Undertaking
Governing Board Chair

Qualified electronic signature by: MICHAEL

MUSAKIRIZA MAKANGA

Date 2026-05-04 14:46:45 UTC



Agnieszka
KAŹMIERCZAK

on 12 March 2026

Qualified electronic signature by: MARIA

PILAR AGUAR FERNANDEZ

Date 2026-05-04 15:47:18 UTC

Michael
MAKANGA

on

María Pilar
AGUAR FERNÁNDEZ

on

⁽⁹⁾ Regulation (EC) No 1049/2001 of the European Parliament and of the Council of 30 May 2001 regarding public access to European Parliament, Council and Commission documents (OJ L 145, 31.5.2001, p. 43, ELI: <https://eur-lex.europa.eu/eli/reg/2001/1049/oj/eng>).