

GOVERNING BOARD OF THE GLOBAL HEALTH EDCTP3 JOINT UNDERTAKING DECISION N° GB/02/2026

Repealing Decision GB/25/2023 adopting the internal audit capability

THE GOVERNING BOARD OF THE GLOBAL HEALTH EDCTP3 JOINT UNDERTAKING (hereafter “Global Health EDCTP3 JU”),

Having regard to Council Regulation (EU) No 2021/2085 of 19 November 2021 establishing the Joint Undertakings under Horizon Europe (hereafter “the Founding Regulation”), and in particular Article 17(2)(r) and Article 32 thereof,

Having regard to the Global Health EDCTP3 JU Financial Rules adopted by the Governing Board in its Decision GB/22/2022 of 3 May 2022 (hereafter the “Financial Rules”) and in particular articles 28 and 30 thereof,

WHEREAS:

- (1) Article 28 of the Financial Rules states that Global Health EDCTP3 JU shall have an internal audit function and that this function shall be performed by the Commission internal auditor (the Internal Audit Service).
- (2) Article 30 of the Financial Rules states that the Governing Board may establish with due regard to cost effectiveness and added value, an internal audit capability which should perform its duties in compliance with the relevant international standards.
- (3) Governing Board Decision No GB/25/2023 established an Internal Audit Capability (IAC).
- (4) The Institute of Internal Audit (IIA) has established new internal audit standards that entered into force in January 2025.
- (5) The new standards entail requirements that the IAC established in Global Health EDCTP3 JU cannot comply with, such as the requirement to perform internal audits, due to the absence of an internal audit team and its position in the Global Health EDCTP3 JU governance, in particular as regards its reporting line to the Governing Board.
- (6) The Commission internal auditor complies with the new internal audit standards. The Internal Audit Service of the Commission will continue to provide the independent and objective assurance to Global Health EDCTP3 JU,

HAS ADOPTED THIS DECISION:

Article 1

Governing Board Decision No GB/25/2023 establishing an Internal Audit Capability is hereby repealed.

Article 2

This decision shall enter into force on the day of its adoption.

Done at Brussels, on 21 January 2026.

For the Global Health EDCTP3 Joint Undertaking Governing Board

Qualified electronic signature by: MARIA

PILAR AGUAR FERNANDEZ

Date 2026-02-09 21:27:29 UTC

Maria Pilar Aguar Fernandez
Chairperson of the Governing Board