



# DECISION OF THE COLLEGE OF THE EUROPEAN PUBLIC PROSECUTOR'S OFFICE OF 24 MARCH 2021

## ON THE EUROPEAN PUBLIC PROSECUTOR'S OFFICE ('EPPO') INTERNAL CONTROL FRAMEWORK

The College of the European Public Prosecutor's Office (EPPO),

Having regard to Council Regulation (EU) 1939/2017 of 12 October 2017<sup>1</sup>, implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('EPPO'), hereinafter "the constituent act", and in particular Article 95 thereof,

Having regard to Decision 2/2021 of the College of the European Public Prosecutor's Office on the Financial Rules applicable to the EPPO, hereinafter referred to as "EPPO's Financial Rules", and in particular Articles 5, 28, 30, 45(2) and 48 (1)(h) thereof,

Having regard to Regulation (EU, Euratom) 2018/1046<sup>2</sup> of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012, and in particular Article 74(2) hereinafter referred to as "Financial Regulation",

Having regard to the Communication of the Commission on the Revision of the Internal Control Framework, adopted on 19 April 2017 by the European Commission.<sup>3</sup>

Whereas:

- (1) In accordance with Article 5 of the EPPO's Financial Rules, the budget of the EPPO shall be established and implemented in accordance with inter-alia the principle of sound financial management, which requires effective and efficient internal control, and transparency.
- (2) In accordance with Article 30 of the EPPO's Financial Rules, "Internal control of budget implementation", effective internal control shall be based on best international practices.

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<sup>1</sup> OJ L 283, 31.10.2017, p. 1-71

<sup>2</sup> OJ L 193, 30.7.2018, p. 1-222

<sup>3</sup> C(2017) 2373 final

- (3) In accordance with Article 45 of the EPPO's Financial Rules on the powers and duties of the Authorising Officer, the Administrative Director in his or her capacity as Authorising Officer, shall put in place the organisational structure and the systems suited to the performance of the duties of Authorising Officer, in accordance with the minimum standards or principles adopted by the College, on the basis of the Internal Control Framework laid down by the Commission for its own departments and having due regard to the risks associated with the management environment. The establishment of such structure and systems shall be supported by a comprehensive risk analysis, which takes into account their cost effectiveness and performance considerations. The Authorising Officer may establish within his or her departments an expertise and advice function to help him or her control the risks involved in his or her activities.

HAS DECIDED AS FOLLOWS:

## Article 1

### *Adoption of EPPO's internal control framework*

1. EPPO's Internal Control Framework, as set out in the Annex to this decision, is hereby adopted. The internal control principles and characteristics set out in the Framework shall constitute the minimum standards referred to in Article 45(2) of EPPO's Financial Rules.
2. The Administrative Director in his or her capacity as Authorising Officer, is fully responsible for the implementation of EPPO's internal controls. The Administrative Director is hereby tasked to implement the internal control principles and characteristics and to put in place an organizational structure and internal control system that is in accordance with the principles and characteristics adopted by the College as listed in Annex to this Decision.
3. The Administrative Director is hereby mandated to conduct an overall assessment of EPPO's internal control framework, at least annually. The first such annual assessment shall take place for the year 2021.

## Article 2

### *Entry into force*

This Decision shall take effect on the day following its adoption. Any update during the course of the implementation of EPPO's Internal Control Framework which does not affect relevant or sensitive parts of its content, can be decided by the Administrative Director who will inform the College accordingly.



EUROPEAN  
PUBLIC  
PROSECUTOR'S  
OFFICE

COLLEGE DECISION 018/2021

Done at Luxembourg on 24 March 2021.

**On behalf of the College,**



**Andres Ritter**

**Deputy European Chief Prosecutor**



EUROPEAN  
PUBLIC  
PROSECUTORS  
OFFICE

# ANNEX: INTERNAL CONTROL FRAMEWORK OF THE EUROPEAN PUBLIC PROSECUTOR'S OFFICE

## 1. Context and definitions

Internal control applies to all activities, irrespective of whether they are financial or non-financial. It is a process that helps an organisation to achieve its objectives and sustain operational and financial performance, respecting rules and regulations. It supports sound decision making, taking into account risks to the achievement of objectives and reducing them to acceptable levels through cost-effective controls.

The internal control framework of the European Public Prosecutor's Office (EPPO) is designed to provide reasonable assurance regarding the achievement of five objectives set in Article 30 of EPPO's Financial Rules:

- (1) effectiveness, efficiency and economy of operations;
- (2) reliability of reporting;
- (3) safeguarding of assets and information;
- (4) prevention, detection, correction and follow-up of fraud and irregularities, and
- (5) adequate management of the risks relating to the legality and regularity of the underlying transactions, taking into account the multiannual character of programmes as well as the nature of the payments concerned.

This framework supplements EPPO's Financial Rules and other applicable rules and regulations with a view to aligning EPPO's standards to the highest international standards. The framework implemented by the European Commission<sup>4</sup> served as a base for defining principles and their characteristics.

The Internal Control Framework consists of five internal control components and 17 principles based on the COSO 2013 Internal Control-Integrated Framework<sup>5</sup>.

The internal control components are: the control environment, risk assessment, control activities, information and communication and monitoring activities. They are the building blocks that underpin the framework's structure and support the EPPO in its efforts to achieve its objectives. The five components are interrelated and must be present and effective at all levels of the organisation for internal control over operations to be considered effective.

In order to facilitate the implementation of the internal control framework and management's assessment of whether each component is present and functioning and whether the components function well together, each component consists of several principles. Working with these principles helps provide reasonable assurance that the organisation's objectives are met. The principles specify the actions required for internal control to be effective.

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<sup>4</sup> EC Communication to the Commission from Commissioner Oettinger, Revision of the Internal Control Framework, 19 April 2017, C(2017) 2373 final.

<sup>5</sup> The full text of the Internal Control-Integrated Framework is available at [www.coso.org](http://www.coso.org).



The framework also identifies the characteristics of each principle. These characteristics are defined in such a way as to take into account the specific governance arrangements of the EPPO. There is no requirement for the EPPO to assess whether each individual characteristic is in place. The characteristics are defined to assist management in implementing internal control procedures and in assessing whether the principles are present and functioning. Management is expected to have persuasive evidence to support their assessment.

This framework is a basis for reflection, assessment and action across the EPPO. Its implementation should not be perceived as a bureaucratic requirement. It is a pragmatic exercise in which common sense should be the guiding principle. To ensure a consistent and effective assessment of the internal control system in the EPPO, the College, the European Chief Prosecutor, the Administrative Director, and all management levels shall disseminate best practices throughout the organisation.

## 2. The components, principles and characteristics of EPPO's Internal Control Framework

- CONTROL ENVIRONMENT**
- 1. Demonstrates commitment to integrity and ethical values*
  - 2. Exercises oversight responsibility*
  - 3. Establishes structure, authority and responsibility*
  - 4. Demonstrates commitment to competence*
  - 5. Enforces accountability*

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 College (European Chief Prosecutor, the Deputy European Chief Prosecutors, the European Prosecutors) and the Administrative Director set the tone at the top for the importance of internal control, including expected standards of conduct.

### 2.1. The EPPO demonstrates a commitment to integrity and ethical values.

Characteristics:

- **Tone at the top.** The College and all management levels<sup>6</sup> respect integrity and ethical values in their instructions, actions and behaviour.
- **Standards of conduct.** The EPPO's expectations on integrity and ethical values are set out in standards of conduct and understood at all levels of the organisation, as well as by entrusted bodies, outsourced service providers and beneficiaries.
- **Alignment with standards.** Processes are in place to assess whether individuals and departments are aligned with the EPPO's expected standards of conduct and to address deviations in a timely manner.

### 2.2. The College demonstrates independence from management and exercises oversight of the development and performance of internal control.

Characteristics:

- **The College oversees EPPO's governance, risk management and internal control practices and takes overall political responsibility for management carried out by the Administrative Director.** This happens using appropriate working arrangements and

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<sup>6</sup> Management is defined as the Administrative Director and the Heads of Unit.

communication channels between the European Chief Prosecutor, the College and all management levels.

- **The Administrative Director oversees the internal control systems and oversees the development and performance of internal control.** The Administrative Director is supported in this task by the Manager in charge of risk management and internal control.

- In his/her capacity as **Authorising Officer and Appointing Authority**, the Administrative Director provides a Declaration of Assurance on the appropriate allocation of resources and their use for their intended purpose and in accordance with the principles of sound financial management, as well as on the adequacy of the control procedures in place (see template 1 enclosed).

- **The manager in charge of risk management and internal control plays a key role by coordinating the preparation of EPPO's Annual Activity Report.** In this context, they sign a declaration taking responsibility for the completeness and reliability of management reporting (see template 2 enclosed). This declaration covers both the state of internal control in the EPPO and the robustness of reporting on operational performance. However, responsibility for achieving operational objectives remains with the relevant departments and units.

### **2.3. Management establishes, with political oversight, structures, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives.**

*Characteristics:*

- **Management structures are comprehensive.** The design and implementation of management and supervision structures cover all policies, programmes and activities. In particular for spending programmes, they cover all management modes, expenditure types, delivery mechanisms and entities in charge of budget implementation, to support the achievement of policy, operational and control objectives.

- **Authorities and responsibilities.** The College, the European Chief Prosecutor and the Administrative Director, as appropriate, delegate authority and use appropriate processes and technology to assign responsibility and segregate duties as necessary at the various levels of the EPPO.

- **Reporting lines.** The European Chief Prosecutor, as Head of the EPPO, and the Administrative Director design and evaluate reporting lines within departments of the EPPO and with entrusted entities to enable the execution of authority, fulfilment of responsibilities, and flow of information.

### **2.4. The EPPO demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.**

*Characteristics:*

- **Competence framework.** EPPO defines the competences necessary to support the achievement of objectives and regularly evaluate them across the EPPO, taking action to address shortcomings where necessary.
- **Professional development.** EPPO provides the training and coaching needed to attract, develop, and retain a sufficient number of competent staff.
- **Mobility.** EPPO promotes and plans staff mobility to strike the right balance between continuity and renewal.
- **Succession planning and deputising arrangements** for operational activities and financial transactions are in place to ensure continuity of operations.

## 2.5. The EPPO holds individuals accountable for their internal control responsibilities in the pursuit of objectives.

*Characteristics:*

- **Enforcing accountability.** EPPO defines clear roles and responsibilities and holds individuals and entrusted entities accountable for the performance of internal control responsibilities across the organisation and for the implementation of corrective action as necessary.
- **Staff appraisal.** Staff efficiency, abilities and conduct in the service are assessed annually against expected standards of conduct and set objectives. Cases of underperformance are appropriately addressed.
- **Staff promotion.** Promotion is decided after consideration of the comparative merits of eligible staff taking into account, in particular, their appraisal reports.

- RISK ASSESSMENT**
- 6. Specifies suitable objectives**
  - 7. Identifies and analyses risk**
  - 8. Assesses fraud risk**
  - 9. Identifies and analyses significant change**

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.

## **2.6. The EPPO specifies objectives with sufficient clarity to enable the identification and assessment of risks relating to objectives.**

*Characteristics:*

- **Mission.** The EPPO and its departments and units within the Office have up-to-date mission statements that are aligned across all hierarchical levels, down to the tasks and objectives assigned to individual staff members. Mission statements are aligned with the EPPO's responsibilities under EPPO's founding regulation and the policy objectives set in the legal base.
- **Objectives are set at every level.** The EPPO's objectives are clearly set and updated when necessary (e.g. significant changes in priorities, activities and/or the organigram). They are consistently filtered down to the various levels of the organisation, and are communicated and understood by management and staff.
- **Objectives are set for the most significant activities.** Objectives<sup>7</sup> and indicators<sup>8</sup> cover the EPPO's most significant activities contributing to the delivery of EPPO's priorities or other priorities relating to the core business, as well as operational management.
- **Objectives form the basis for committing resources.** Management uses the objectives set as a basis for allocating available resources as needed to achieve policy, operational and financial performance goals.
- **Financial reporting objectives.** Financial reporting objectives are consistent with the accounting principles applicable in the EPPO.
- **Non-financial reporting objectives.** Non-financial reporting provides management with accurate and complete information needed to manage the organisation within the different levels of the organisational structure.
- **Risk tolerance and materiality.** When setting objectives, management defines the acceptable levels of variation relative to their achievement (tolerance for risk) as well as the

<sup>7</sup> Objectives must be SMART (specific, measurable, achievable, relevant and time-framed).

<sup>8</sup> Indicators must be RACER (relevant, accepted, credible, easy to monitor and robust).

appropriate level of materiality for reporting purposes, taking into account cost-effectiveness.

- **Monitoring.** Setting objectives and performance indicators make it possible to monitor progress towards their achievement.

## 2.7. The EPPO 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.

*Characteristics:*

- **Risk identification.** The EPPO identifies and assesses risks at the various organisational levels of the EPPO (departments, units, sectors) and at decentralized level, as well as those related to entrusted entities, analysing internal and external factors. Management and staff are involved in the process at the appropriate level.

- **Risk assessment.** The EPPO estimates the significance of the risks identified and determines how to respond to significant risks considering how each one should be managed and whether to accept, avoid, reduce or share the risk. The intensity of mitigating controls is proportional to the significance of the risk.

- **Risk identification and risk assessment** are integrated into the annual activity planning and are regularly monitored.

## 2.8. The EPPO considers the potential for fraud in assessing risks to the achievement of objectives.

*Characteristics:*

- **Risk of fraud.** The risk identification and assessment procedures (see principle 7) consider possible incentives, pressures, opportunities and attitudes which may lead to any type of fraud, notably fraudulent reporting, loss of assets, disclosure of sensitive information and corruption.

- **Anti-fraud strategy.** The EPPO as a whole sets up and implement measures to counter fraud and any illegal activities affecting the financial interests of the EU. It does this by putting in place a sound anti-fraud strategy to improve the prevention, detection and conditions for investigating fraud, and to set out reparation and deterrence measures, with proportionate and dissuasive sanctions.



## 2.9. The EPPO identifies and assesses changes that could significantly impact the internal control system.

### *Characteristics*

- **Assess changes.** The risk identification process considers changes in the internal and external environment, in policies and operational priorities, as well as in management's attitude towards the internal control system.

## **CONTROL ACTIVITIES**

### **10. Selects and develops control activities**

### **11. Selects and develops general control over technology**

### **12. Deploys through policies and procedures**

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.

## **2.10. The EPPO selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.**

### *Characteristics:*

- **Control activities are performed to mitigate the identified risks and are cost-effective.** They are tailored to the specific activities and risks of each department and unit and their intensity is proportional to the underlying risks.
- **Control activities are integrated in a control strategy.** The control strategy includes a variety of checks, including supervision arrangements, and where appropriate, should include a balance of approaches to mitigate risks, considering manual and automated controls, and preventive and detective controls.
- **Segregation of duties.** When putting in place control measures, management considers whether duties are correctly divided between staff members to reduce risks of error and inappropriate or fraudulent actions.
- **Business continuity plans** based on a business impact analysis following corporate guidance are in place, up-to-date and used by trained staff to ensure that the EPPO is able to continue working to the extent possible in case of a major disruption. Where necessary, business continuity plans must include coordinated and agreed disaster recovery plans for time-sensitive supporting infrastructure (e.g. IT systems).

## **2.11. The EPPO selects and develops general control activities over technology to support the achievement of objectives.**

### *Characteristics:*

- **Control over technology.** In order to ensure that technology used in business processes, including automated controls, is reliable, and taking into account the overall corporate

processes, the Office selects and develops control activities over the acquisition, development and maintenance of technology and related infrastructure.

- **Security of IT systems.** The EPPO applies appropriate controls to ensure the security of the IT systems of which they are the system owners. They do so in accordance with the IT security governance principles, in particular as regards data protection, professional secrecy, availability, confidentiality and integrity.

## 2.12. The EPPO deploys control activities through corporate policies that establish what is expected and in procedures that put policies into action.

*Characteristics:*

- **Appropriate control procedures ensure that objectives are achieved.** The control procedures assign responsibility for control activities to the department or individual responsible for the risk in question. The staff member(s) put in charge perform the control activities in a timely manner and with due diligence, taking corrective action where needed. Management periodically reassesses the control procedures to ensure that they remain relevant.

- **Exception reporting** is one of the management tools used to draw conclusions about the effectiveness of internal control and/or the changes needed in the internal control system. A system is in place to ensure that all instances of overriding controls or deviations from established processes and procedures are documented in exception reports. All instances must be justified and approved before action is taken, and logged centrally.

- **The impact assessment and evaluation** of expenditure programmes, legislation and other non-spending activities are performed in accordance with the guiding principles of EPPO's policies and procedures.

**INFORMATION AND COMMUNICATION**

- 13. Uses relevant information**
- 14. Communicates internally**
- 15. Communicates externally**

Information is necessary for the organisation to carry out internal control and to support the achievement of objectives. There is external and internal communication. External communication provides the public and stakeholders with information on EPPO'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.

### **2.13. The EPPO obtains or generates and uses relevant quality information to support the functioning of internal control.**

*Characteristics:*

- Information and document management. The EPPO identifies the information required to support the functioning of the internal control system and the achievement of EPPO's objectives. Information systems process relevant data, captured from both internal and external sources, to obtain the required and expected quality information, in compliance with applicable security, document management and data protection rules. This information is produced in a timely manner, and is reliable, current, accurate, complete, accessible, protected, verifiable, filed and preserved. It is shared within the organisation in line with prevailing guidelines.

### **2.14. The EPPO internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.**

*Characteristics:*

- **Internal communication.** The EPPO communicates internally about its objectives, challenges, actions taken and results achieved, including but not limited to the objectives and responsibilities of internal control.

- **Separate communication lines,** such as whistleblowing hotlines, are in place within the EPPO to ensure information flow when normal channels are ineffective.



## 2.15. The EPPO communicates with external parties about matters affecting the functioning of internal control.

### *Characteristics:*

- **External communication.** The EPPO ensures that its external communication is consistent, relevant to the audience being targeted, and cost-effective. EPPO establishes clear responsibilities to align the communication team's activities with EPPO's political priorities and narrative of the Office.
- **Communication on internal control.** The EPPO communicates with external parties<sup>9</sup> on the functioning of the components of internal control. Relevant and timely information is communicated externally, taking into account the timing, audience, and nature of the communication, as well as legal, regulatory, and fiduciary requirements.

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<sup>9</sup> Not only to the other EU institutions and bodies, but also stakeholders and the general public.

**MONITORING ACTIVITIES**    **16. Conducts ongoing and/or separate assessments**  
**17. Assesses and communicates deficiencies**

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.

## **2.16. The EPPO selects, develops, and performs ongoing and/or separate assessments to ascertain whether the components of internal control are present and functioning.**

*Characteristics:*

- **Continuous and specific assessments.** The EPPO continuously monitors the performance of the internal control system with tools that make it possible to identify internal control deficiencies, register and assess the results of controls, and control deviations and exceptions. In addition, when necessary, the EPPO carries out specific assessments, taking into account changes in the control environment. Ongoing assessments are built into business processes and adjusted to changing conditions. Both kinds of assessment must be based on the general principles set out in Appendix 1.
- **Sufficient knowledge and information.** Staff performing ongoing or separate assessments has sufficient knowledge and information to do this, specifically on the scope and completeness of the results of controls, control deviations and exceptions.
- **Risk-based and periodical assessments.** The EPPO varies the scope and frequency of specific assessments depending on the identified risks. Specific assessments are performed periodically to provide objective feedback.

## **2.17. The EPPO assesses and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including the Administrative Director and the College, as appropriate.**

*Characteristics:*

- **Deficiencies.** With the support of the manager in charge of risk management and internal control, the Administrative Director considers the results of the assessments of how the internal control system is functioning within the EPPO. Deficiencies are communicated to management and to the departments/units responsible for taking corrective action. They are reported in the Annual Activity Reports and to the College, as appropriate.

The term 'internal control deficiency' means a shortcoming in a component or components and relevant principle(s) that reduces the likelihood of the EPPO achieving its objectives. There is a major deficiency in the internal control system if management determines that a component and one or more relevant principles are not present or functioning or that components are not working together. When a major deficiency exists, the EPPO cannot conclude that it has met the requirements of an effective system of internal control. To classify the severity of internal control deficiencies, management has to use judgment based on relevant criteria contained in regulations, rules or external standards.

- **Remedial action.** Corrective action is taken in a timely manner by the staff member(s) in charge of the processes concerned, under the supervision of their management. With the support of the manager in charge of risk management and internal control, the Administrative Director monitors and takes responsibility for the timely implementation of corrective action.

## Appendix 1 — General principles for the assessment of internal control

A system of internal control allows management to stay focused on the EPPO's pursuit of their operational and financial objectives. In addition, EPPO's Financial Rules require that the budget must be implemented in compliance with effective and efficient internal control.

The Administrative Director must be able to demonstrate not only that they have put controls in place but also that these controls take account of the risks involved and that they work as intended.

Internal control principle 16 states that EPPO must carry out continuous and specific assessments to ascertain whether the internal control systems and their components are present and functioning. It must carry out an overall assessment of the presence and functioning of all internal control components at least once per year.

Before assessing its internal control system, EPPO must set its own baseline for each principle, as best adapted to its specificities and risks. The adaptation of baselines by the Administrative Director must nevertheless observe the mandatory provisions defined at EPPO level. These baselines are a starting point for effective internal control, from which regular monitoring and specific assessments can be implemented.

The baselines should be expressed in terms of relevant and pertinent indicators. Where possible, these indicators should be quantitative.

Since the principles are interdependent, sometimes it is impossible to fully quantify the effective implementation of each individual principle other than through generic qualitative indicators. Nonetheless, effective implementation can be assessed based on a variety of sources of evidence (e.g. process reviews, register of exceptions, reporting of internal control weaknesses, management supervision and ad-hoc verification, surveys and interviews, management self-assessments, audit reports, stakeholder feedback). The baselines may be adapted in subsequent years in order to make sure monitoring activities remain appropriate and up-to-date.

The assessment of whether the internal control system reduces the risk of not achieving an objective to an acceptable level should follow these logical steps, leading to the identification of internal control deficiencies:

- establishment of a baseline for each principle;
- assessment at principle and at component level;
- overall assessment.

To ensure the consistent and effective assessment of the internal control system in the EPPO, departments and units will regularly share best practices. In this context, departments and units will exchange views on the setting of baselines for the different principles and on designing proper implementing tools with the input of those departments and units most qualified and experienced in particular areas.



*Template 1— Declaration of Assurance of the Administrative Director*

I, the undersigned, Administrative Director of the European Public Prosecutor's Office  
In my capacity as Authorising Officer,

Declare that the information contained in this report gives a true and fair view<sup>10</sup>.

State that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

This reasonable assurance is based on my own judgement and on the information at my disposal, such as the results of the self-assessment, ex-post controls, the work of the Internal Audit and the lessons learnt from the reports of the Court of Auditors for years prior to the year of this declaration.

I confirm that I am not aware of anything not reported here which could harm the interests of the EPPO.

[However the following reservations should be noted .....:] (delete this sentence if not applicable)

Place....., date..... (signature)

[Name of the Administrative Director]

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<sup>10</sup> True and fair in this context means a reliable, complete and correct view on the state of affairs in the Office.



*Template 2 — Statement of the Manager in charge of risk management & internal control*

I, the undersigned, Manager in charge of risk management and internal control of the European Public Prosecutor's Office,

'I declare that in accordance with EPPO's internal control framework, I have reported my advice and recommendations on the overall state of internal control in the Office to the Administrative Director.

I hereby certify that the information provided in the present Annual Activity Report and in its annexes is, to the best of my knowledge, accurate and complete. '

Place....., date.....(signature)