

Management Board Decision

DECISION N° 03-2025

of 24 September 2025

**on the repeal of the EASA Management Standards and
the adoption of standards of EASA Internal Control Framework**

THE MANAGEMENT BOARD OF THE EUROPEAN UNION AVIATION SAFETY AGENCY,

Having regard to Regulation (EU) 2018/11391 of the European Parliament and of the Council of 4 July 2018 on common rules in the field of civil aviation and establishing a European Union Aviation Safety Agency, hereinafter the EASA Basic Regulation, and in particular Article 118(2) thereof;

Having regard to the EASA Management Board Decision No 16-2019 of 13 December 2019, hereinafter the EASA Financial Regulation, and in particular to Article 45 thereof;

WHEREAS:

(1) The Management Board Decision No 13-2017 adopted relevant management standards to satisfy the requirements of Art. 44 of the then applicable EASA Financial Regulation (Management Board Decision No 14-2013).

(2) Since 11 September 2018, EASA Basic Regulation has been in force, requiring the Agency to implement an internal control system in accordance with Art. 118(2).

(3) The current EASA Financial Regulation adopted by Management Board Decision No 16-2019 requires EASA to implement internal control systems on the basis of the Internal Control Framework laid down by the European Commission.

(4) The Internal Control Framework established by the Commission¹ consists of five internal control components and 17 principles, providing the basis for the development of the necessary procedures and controls and ensure compliance with Art. 118(2) of EASA Basic Regulation and Art. 45 of EASA Financial Regulation.

(5) Since the adoption of Management Board Decision No 13-2017, the Agency has developed and implemented various specific standards and regulations in areas including Safety, Health & Safety, Security, Cybersecurity, Information Security, and Risk Management.

¹ C(2017)2373 final, Communication to the Commission from Commissioner Oettinger, Revision of Internal Control Framework, Brussels, 19.4.2017.

(6) As a result of these developments, the Agency has established a robust system gradually moving emphasis from management standards to internal controls in line with applicable regulations.

(7) Considering the above, the management standards set out in the Management Board Decision No 13-2017 should be repealed and replaced by standards of the EASA Internal Control Framework reflecting the Internal Control Framework established by the Commission.

HAS DECIDED AS FOLLOWS:

Article 1

Management Board Decision 13-2017 is hereby repealed.

Article 2

EASA shall implement and apply the standards of Internal Control Framework as set out in the Annex to this Decision.

Article 3

The Decision shall enter into force on the day following its signature and shall be published on the Agency's website.

Done in Cologne, 24 September 2025

ANELIA MARINOVA
Deputy Chair of the Management Board

Standards of EASA Internal Control Framework

The EASA Internal Control Framework consists of 5 internal components and 17 principles based on the COSO 2013 Internal Control-Integrated Framework. It follows the European Commission's guidance on its own Internal Control Framework.

This framework is a principle-based system with the aim to ensure robust and consistent internal control, while providing the necessary flexibility to allow units and sectors to adapt to their specific characteristics and circumstances.

COMPONENTS	PRINCIPLES
1. 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
2. Risk Assessment	6. Specifies suitable objectives
	7. Identifies and analyses risk
	8. Assesses fraud risk
3. Control Activities	9. Identifies and analyses significant change
	10. Selects and develops control activities
	11. Selects and develops general control over technology
4. Information and Communication	12. Deploys through policies and procedures
	13. Uses relevant information
	14. Communicates internally
5. Monitoring	15. Communicates externally
	16. Conducts ongoing and/or separate assessments
	17. Assesses and communicates deficiencies