

## Revised Mandate of the ECDC Audit Committee

### Purpose

1. The purpose of the Audit Committee is to assist the Management Board in fulfilling its oversight responsibilities for the financial reporting process, the system of internal control and the audit process.
2. In particular, it shall:
  - Maintain oversight of the internal control framework;
  - Maintain oversight of the framework for the audit work in the Centre;
  - Express an opinion on the audit work programme(s);
  - Monitor the accomplishment of the audit work programme(s) and individual audits;
  - Monitor the establishment of action plans with regard to the recommendations of audits performed; and
  - Monitor the implementation of those action plans (follow-up report).
3. The Audit Committee shall also assist the Management Board by providing the following:
  - A draft opinion on the draft annual accounts for the previous year (Art. 16(3)(c) of Regulation (EC) No 851/2004);
  - A draft opinion on the Centre's final annual accounts, having especially taken into consideration the findings of the European Court of Auditors (Art. 23(5) of Regulation (EC) No 851/2004);
  - A draft assessment of the Consolidated Annual Activity Report (Art. 48 of ECDC's Financial Regulation of 13 August 2019); and
  - An opinion on the Director's declaration of assurance, having especially taken into consideration the audit work performed during the year, as reflected in audit reports.
4. ECDC shall inform the Audit Committee in each meeting on the implementation of the work programme and execution of the budget to enable it to undertake the above-mentioned tasks.
5. The Audit Committee should report back to the Management Board on any serious shortcomings identified regarding the activities under its responsibility.

### Composition

6. The Audit Committee consists of seven members or alternates of the Management Board and one external expert representing internal audit expertise:
  - Five members shall be selected among those who have been designated by a Member State;
  - One member shall be selected among those who have been designated by the European Parliament;
  - One member shall be selected among those who have been designated by the Commission; and
  - One member shall be selected by the Commission to represent internal audit expertise (excluding the Internal Audit Service of the Commission and ECDC employees).

7. The members shall be appointed by the Management Board.
8. The terms of the members or alternates of the Management Board appointed for the Audit Committee shall be equal to their term of office in the Management Board. A member of the Audit Committee who is no longer a member or alternate of the Management Board shall be replaced. Each committee member shall be independent and have a reasonable understanding of the subjects covered by the Committee. The term of the member representing internal audit expertise will end when the Management Board so decides.
9. The Chair should be one of the five members selected among those who have been designated by a Member State. The Chair and the Deputy Chair will be elected by the members of the Audit Committee.
10. The ECDC Director will provide the secretariat of the committee.

## **Meetings**

11. The Audit Committee should at least meet prior to each Management Board meeting. Meetings are convened by the Chair or Deputy Chair.
12. Any Audit Committee member can represent another member at a meeting of the Audit Committee, provided that a written authorisation (hereafter 'proxy') from the absent member is provided to the Chair or Deputy Chair at the latest at the beginning of the meeting or exceptionally during the course of the meeting. The proxy must be advised prior to any agenda point for which the specific proxy has been provided. The proxy shall be recorded in the minutes.
13. All opinions of the committee shall be adopted by consensus. In the event that a consensus cannot be reached, a simple majority vote shall be used. In the case of a tie, the Chair (or Deputy Chair, where applicable) shall cast the deciding vote. If necessary, subject to the agreement of the Chair, the committee can adopt an opinion by written procedure. All members should be given at least five days to respond to such a request.
14. The ECDC Director shall, unless matters of significant urgency arise, participate in all meetings as observer.
15. The ECDC Director shall decide if any other members of the management or administration of the Centre should attend the meetings to provide pertinent information.
16. Meeting agendas will be prepared and provided in advance to the members by the ECDC, following consultation and approval by the Chair of the Audit Committee, along with the appropriate documentation at least ten working days in advance of the meetings, where possible.
17. The Audit Committee shall have access to such documentation as is necessary to conduct its business.
18. Minutes of all meetings will be prepared by the secretariat and approved by the committee at the subsequent meeting.
19. The Chair will report back to the Management Board on the activities of the committee as appropriate.

Stockholm, 27 March 2026  
On behalf of the Management Board

*[signed]*

Gesa Lücking  
Chair of the ECDC Management Board