

Recommendations on calculating the audit cycle in EU Large-Scale IT Systems

The EU's Large-Scale IT Systems' regulations establish specific audit cycle requirements for Supervisory Authorities expressed in years. For Schengen Information System¹ (SIS), Visa Information System² (VIS) and in the framework for interoperability³, the required minimum frequency is once every four years. For Entry/Exit System⁴ (EES) and European Travel Information and Authorisation System⁵ (ETIAS), audits must be conducted at least every three years.

Compliance with these audit cycles is a key element of the Schengen Evaluations, during which the on-site teams assess whether supervisory obligations have been met. In this context, the CSC recommends that both evaluated authorities and on-site teams consider the following aspects when evaluating the application of the Schengen acquis:

1. Full four calendar years without a completed audit in SIS⁶, VIS⁷ and in the framework for interoperability⁸ (respectively three calendar years in EES⁹ and ETIAS¹⁰) should be found non-compliant with applicable regulations. This conclusion stems from the clear wording of the relevant EU legal acts, which establish maximum time intervals between successive audits.
2. The audit cycle should be calculated in years, in accordance with Art. 3(2)(c) of Regulation 1182/71¹¹ which lays down the general rules for determining periods, dates and time limits in legal acts adopted by the EU institutions.
3. The date of audit completion should mark the starting point for calculating the next audit cycle. Although EU legal acts do not explicitly define what constitutes the completion of an audit, it is generally understood as the point at which all planned audit activities have been carried out. Common reference points include the final day of the on-site visit or the date of the audit report. This moment may vary depending on national procedures, methodologies and the international auditing standards followed.

Given their independent status, Supervisory Authorities should have flexibility in determining when an audit is considered complete—particularly in cases where unforeseen developments (e.g. procedural delays, need to collect additional information or operational constraints) prevent strict adherence to the original plan. Nevertheless, such flexibility must not compromise compliance with the maximum intervals established by law.

4. Supervisory Authorities should remain responsible for determining the timing of the next audit within the legally allowed timeframe. While the regulations establish minimum audit frequency, they do not prescribe specific scheduling, leaving this decision to the discretion of each authority. This autonomy is essential to accommodate national specificities, including available resources, prioritisation of supervisory activities, and the results of previous audits.

¹ **Regulation (EU) 2018/1860** of the European Parliament and of the Council of 28 November 2018 on the use of the Schengen Information System for the return of illegally staying third-country nationals

Regulation (EU) 2018/1861 of the European Parliament and of the Council of 28 November 2018 on the establishment, operation and use of the Schengen Information System (SIS) in the field of border checks, and amending the Convention implementing the Schengen Agreement, and amending and repealing Regulation (EC) No 1987/2006

Regulation (EU) 2018/1862 of the European Parliament and of the Council of 28 November 2018 on the establishment, operation and use of the Schengen Information System (SIS) in the field of police cooperation and judicial cooperation in criminal matters, amending and repealing Council Decision 2007/533/JHA, and repealing Regulation (EC) No 1986/2006 of the European Parliament and of the Council and Commission Decision 2010/261/EU

² **Regulation (EC) No 767/2008** of the European Parliament and of the Council of 9 July 2008 concerning the Visa Information System (VIS) and the exchange of information between Member States on short-stay visas, long-stay visas and residence permits (VIS Regulation)

³ **Regulation (EU) 2019/817** of the European Parliament and of the Council of 20 May 2019 on establishing a framework for interoperability between EU information systems in the field of borders and visa and amending Regulations (EC) No 767/2008, (EU) 2016/399, (EU) 2017/2226, (EU) 2018/1240, (EU) 2018/1726 and (EU) 2018/1861 of the European Parliament and of the Council and Council Decisions 2004/512/EC and 2008/633/JHA

Regulation (EU) 2019/818 of the European Parliament and of the Council of 20 May 2019 on establishing a framework for interoperability between EU information systems in the field of police and judicial cooperation, asylum and migration and amending Regulations (EU) 2018/1726, (EU) 2018/1862 and (EU) 2019/816

⁴ **Regulation (EU) 2017/2226** of the European Parliament and of the Council of 30 November 2017 establishing an Entry/Exit System (EES) to register entry and exit data and refusal of entry data of third-country nationals crossing the external borders of the Member States and determining the conditions for access to the EES for law enforcement purposes, and amending the Convention implementing the Schengen Agreement and Regulations (EC) No 767/2008 and (EU) No 1077/2011

⁵ **Regulation (EU) 2018/1240** of the European Parliament and of the Council of 12 September 2018 establishing a European Travel Information and Authorisation System (ETIAS) and amending Regulations (EU) No 1077/2011, (EU) No 515/2014, (EU) 2016/399, (EU) 2016/1624 and (EU) 2017/2226

⁶ Art. 19 Regulation 2018/1860, Art. 55(2) Regulation 2018/1861, art. 69(2) Regulation 2018/1862

⁷ Art. 41(3) VIS Regulation

⁸ Art. 51(3) Interoperability regulations

⁹ Art. 55(2) EES Regulation

¹⁰ Art. 66(4) ETIAS Regulation

¹¹ **Regulation (EEC, Euratom) No 1182/71** of the Council of 3 June 1971 determining the rules applicable to periods, dates and time limits