



EUROPEAN
COURT
OF AUDITORS

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Remote Management as a Last Resort: Oversight Challenges and Audit Evidence

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Why remote management?



Denial of the
existence of
needs



Military
operations and
hostilities



Restricted access
to aid



Restricted
movement into
or within the
affected country



Violence against
personnel, assets
and facilities



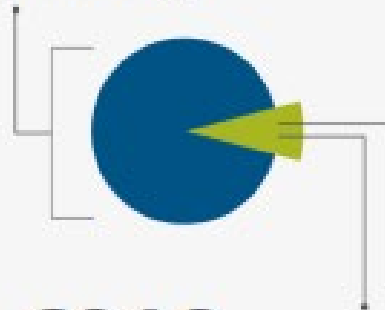
Difficult terrain

2019-2023

Remote management (partial and full): funding and actions

€11 billion

Total EU humanitarian
aid funding

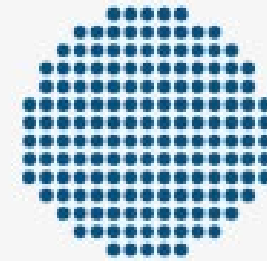


€918 million

Under remote
management



In
10
Countries



164

Approved
actions

Why oversight is harder: the main risk areas of remote management

Risk area	How remote management amplifies it	Audit angle (examples)
Inaccurate needs assessment	Reliance on local sources with limited independent verification	Test triangulation methods, data validation, and decision records
Inadequate coordination	Reduced physical presence and situational awareness	Review coordination mechanisms, duplication checks, and partner mapping
Reduced operational quality	Skills gaps and limited on-site monitoring	Assess competency standards, supervision, and performance evidence
Transfer of security risks	Local partners assume frontline exposure	Check safeguarding, duty-of-care policies, and incident reporting
Fraud and aid diversion	Lower deterrence; harder to verify delivery	Examine controls, complaints, anomaly detection, and follow-up
Reputational risk	Any failure undermines trust in donor and partners	Assess transparency and stakeholder reporting practices

Finding 1: Framework exists, but design weaknesses in guidance, risk embedding , and templates

Definitional Inconsistencies

- The guidance has unclear definitions causing confusion and risk of misclassification in remote management.

Risk Framework Embedding

- Remote management risks are not embedded in the Commission's risk register or control strategies adequately.

Operational Tool Limitations

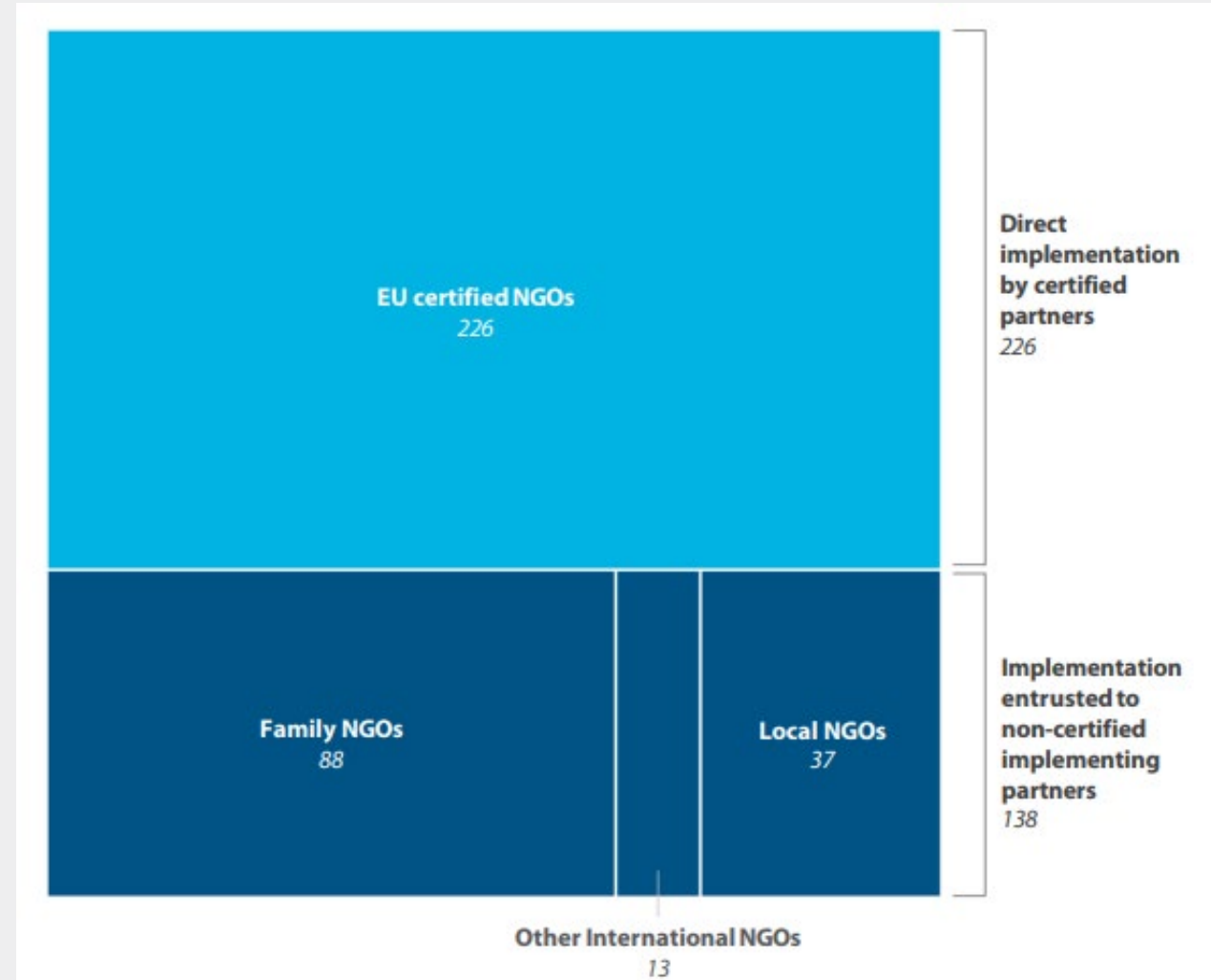
- Remote management tools like questionnaires and reports are poorly integrated and have design flaws.

Audit Implications

- Weak definitions and frameworks cause oversight to be discretionary, reducing systematic control effectiveness.

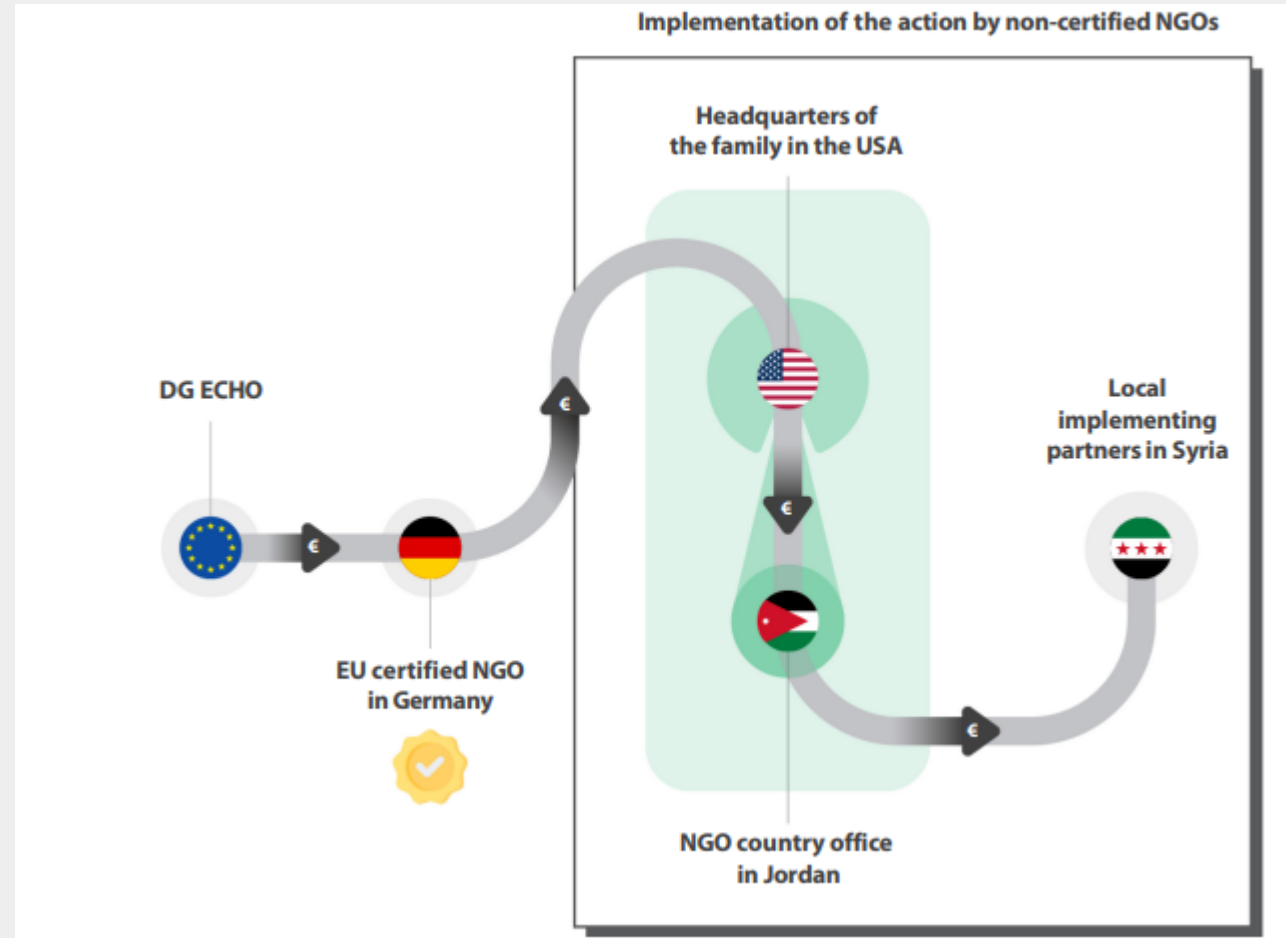
Finding 2: NGO certification reduces risk, but delivery -chain gaps remain with implementing partners

Use of implementing partners by certified NGOs (2022) in Somalia, Syria and Ukraine, in million euros



Finding 2: NGO certification reduces risk, but delivery -chain gaps remain with implementing partners

Example of flow of funds between an EU certified partner and its implementing partners



Finding 3: Monitoring exists, but verification and stakeholder reporting are insufficient

Monitoring / verification element	Evidence from the audit	Implication
Remote management questionnaire (prefunding)	Partner answers often insufficient in 9 sampled actions; limited follow up and undocumented checklist use	Funding decisions may rest on incomplete assurance
Quarterly monitoring reports (during implementation)	Reports lacked specificity and had inaccuracies; inconsistent interpretation of template instructions	Partner reporting reliability is uncertain
Underlying evidence for reported monitoring	ECA requested evidence for 89 visits/activities; incomplete evidence for 12; Commission never requested underlying documentation	Verification gap reduces deterrence and detectability of misreporting
Stakeholder reporting	No distinction between remote/non-remote parts in final reporting; cannot report partial remote results	Transparency and accountability to stakeholders are weakened

Alternative monitoring arrangements: what evidence can look like when access is limited

Alternative monitoring type	How it works (examples)	Audit evidence to request
Participatory monitoring	Online post-distribution surveys; hotlines; complaint mechanisms (cash assistance in Ukraine)	Survey dataset, sampling logic, hotline logs, complaint register, resolution evidence, transaction metadata
Technology-based monitoring	App tracks monitor GPS/time/distance and captures real-time photo/video (cash monitoring in Syria)	GPS logs, timestamps, device IDs, media metadata, audit trail linking visits to beneficiary lists
Third-party monitoring	Independent surveys/interviews/checklists with photos/videos; follow-up on recommendations (health facility in NW Syria)	TPM contract, TOR, independence checks, survey instruments, verified checklists, photo/video archive, follow-up actions

ECA recommendations: what 'good' should look like

Recommendation	Core requirement	Assurance value
1. Improve approach & guidance	Clarify definitions; embed remote risks in risk register/control strategy redesign templates and integrate in IT	Creates consistent identification, control design, and reportable data for partial/full remote management
2. Strengthen NGO certification	Assess capacity to oversee implementing partners; obtain assurance on family HQ capacity	Extends assurance through multi layer delivery chains
3. Verify partner reporting	Ensure sufficient info for funding approval; sample based verification of reported data	Improves reliability, deterrence, and detectability of misreporting/diversion
4. Report to stakeholders	Transparent reporting on scope, funding, and results of remote management	Enables accountability, scrutiny, and learning across crises

Audit -design toolkit: questions, evidence sources, and red flags

Toolkit element	Practical examples	What to test
Audit questions	Why remote oversight? What exit criteria? Are risks and controls tailored?	Decision records, criteria, consistency across cases
Evidence sources	Delivery-chain map; funding flows; monitoring logs; TPM reports; complaint systems	Completeness, traceability, independence, and triangulation
Triangulation	Beneficiary survey vs transaction data; GPS logs vs visit reports; TP vs partner reports	Convergence of evidence and documented follow-up on discrepancies
Red flags	No remote/non-remote distinction; generic risk statements; missing underlying documentation	Depth of testing, sampling focus, escalation triggers





Closing: three takeaways and discussion prompts for the group

Question ?	Why it matters ?	Examples of contributions
What evidence is “sufficient and appropriate” without site access?	Auditability	Digital logs, beneficiary surveys, hotline/complaint data, TPM reports, metadata standards
How to audit fraud/diversion risk remotely?	Assurance	Data analytics, anomaly detection, delivery-chain mapping, verification sampling, whistleblowing channels
What minimum reporting granularity should be required?	Transparency	Separate remote vs nonremote budgets/results; disclose implementing partners and funding shares

Thank you!

European Court of Auditors
www.eca.europa.eu

Special report 15/2025: EU humanitarian aid under remote management– Can save lives, but there are weaknesses in the approach