

INTEGRITY PLAN OF THE ACCREDITATION BODY OF MONTENEGRO

(for the two-year period 2027–2028)

Podgorica, September 2026

INTRODUCTION:

NAME OF THE INSTITUTION: ACCREDITATION BODY OF MONTENEGRO

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NAME AND TITLE OF THE PERSON RESPONSIBLE FOR THE PREPARATION AND IMPLEMENTATION OF THE INTEGRITY PLAN (INTEGRITY MANAGER):

Dušan Vukotić, Head of the Department for Development and International Cooperation

DATE AND REFERENCE NUMBER OF THE DECISION APPOINTING THE INTEGRITY MANAGER:

ATCG No. 17-332/26-1 of 3 August 2026

DATE AND REFERENCE NUMBER OF THE DECISION APPOINTING THE MEMBERS OF THE WORKING GROUP FOR THE PREPARATION OF THE INTEGRITY PLAN:

ATCG No. 17-332/26-2 of 3 August 2026

MEMBERS OF THE WORKING GROUP:

Dušan Vukotić, Head of the Working Group

Nataša Mićunović, Member of the Working Group

Ana Radović, Member of the Working Group

DATE OF COMMENCEMENT OF PREPARATION:

4 August 2026

DATE OF COMPLETION:

8 September 2026

DATE OF ADOPTION OF THE INTEGRITY PLAN:

11 September 2026

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1. DECISION APPOINTING THE PERSON RESPONSIBLE FOR THE PREPARATION AND IMPLEMENTATION OF THE INTEGRITY PLAN (INTEGRITY MANAGER)



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Na osnovu čl. 78 stav 1 Zakona o sprečavanju korupcije ("Sl. list CG", br. 54/2024, 41/2026 i 98/2026), čl.12 Odluke o osnivanju Akreditacionog tijela Crne Gore ("Sl. list RCG", br. 21/07 i "Sl. list CG", br. 13/2025, 35/2025 i 117/2025) i čl.14 Statuta Akreditacionog tijela Crne Gore, donosim:

RJEŠENJE

o imenovanju menadžera integriteta Akreditacionog tijela Crne Gore

I

Dipl. inž. Dušan Vukotić, raspoređen na radno mjesto Rukovodilac Službe za razvoj i međunarodnu saradnju, imenuje se za lice koje je odgovorno za pripremu i praćenje realizacije Plana integriteta – menadžera integriteta.

II

Menadžer integriteta obavljaće naročito poslove koji se odnose na:

- rukovođenje radnom grupom za pripremu i izradu Plana integriteta;
- koordinaciju i učešće u pripremi programa izrade Plana integriteta;
- koordinaciju i učešće u sakupljanju i analizi relevantne dokumentacije koja se odnosi na organizovanje i rad Akreditacionog tijela Crne Gore, a koja predstavlja osnovu za procjenu rizika i izradu Plana integriteta;
- nadzor nad realizacijom mjera za jačanje integriteta Akreditacionog tijela Crne Gore;
- u saradnji sa svim organizacionim jedinicama, sačinjavanje izvještaja o sprovođenju Plana integriteta.

Za sprovođenje gore navedenih poslova odgovoran je direktoru.

III

Imenovanom pripada naknada za rad na poslovima menadžera integriteta, a čija će visina biti utvrđena posebnom odlukom.

IV

Ovo rješenje stupa na snagu danom donošenja.

V

Donošenjem ovog rješenja stavlja se van snage i prestaje da važi Rješenje br.15-732 od 01.08.2024. godine,

Obrazloženje

Zakonom o sprečavanju korupcije ("Sl. list CG", br. 54/2024, 41/2026 i 98/2026) utvrđuje se obaveza donošenja Plana integriteta za sve organe vlasti. Plan integriteta sadrži mjere kojima se sprečavaju i otklanjaju mogućnosti za nastanak i razvoj korupcije i obezbjeđuje povjerenje građana u njihov rad. Plan integriteta donosi se u skladu sa pravilima za izradu i sprovođenje plana integriteta koja donosi Agencija za sprečavanje korupcije. S tim u vezi, a shodno čl. 78 istog Zakona, propisano je da starješina organa, odnosno odgovorno lice u organu vlasti, rješenjem određuje menadžera integriteta koji je odgovoran za izradu i praćenje realizacije Plana integriteta.

Rješenjem br. 13-145 od 17.03.2022. godine, kao i Rješenjem br. 15-732 od 01.08.2024. godine, direktorica Akreditacionog tijela Crne Gore je predhodno imenovala Dušana Vukotića, rukovodioca Službe za razvoj i međunarodnu saradnju, za menadžera integriteta Akreditacionog tijela Crne Gore.

Imajući u vidu donošenje izmjena i dopuna Zakona o sprečavanju korupcije tokom 2026. godine, kao i izmjena i dopuna Odluke o osnivanju Akreditacionog tijela Crne Gore tokom 2025. godine, nastala je potreba za izmjenom preambule u predhodnom Rješenju o imenovanju menadžera integriteta Akreditacionog tijela Crne Gore. Pri tome, imenovani menadžer integriteta, opis poslova i ostale odredbe iz predhodnog rješenja su ostali nepromijenjeni.

Menadžeru integriteta pripada naknada za rad, shodno preporuci Agencije za sprečavanje korupcije br.00-53/5-22 od 18.02.2022. godine.

Na osnovu izloženog riješeno je kao u dispozitivu ovog rješenja.

PRAVNA POUKA: Protiv ovog rješenja može se iz izjaviti žalba Agenciji za mirno rješavanje radnih sporova ili Centru za alternativno rješavanje sporova u roku od 15 dana od dana prijema istog, odnosno nadležnom sudu u roku od 15 dana od dana obustave postupka pred navedenim organima.

Direktorica Akreditacionog tijela Crne Gore



Anita Krulanović

U Podgorici, dana 03.08.2026. godine

Dostavljeno:

- Imenovanom
- Agenciji za sprečavanje korupcije
- Arhivi

2. DECISION APPOINTING THE MEMBERS OF THE WORKING GROUP FOR THE PREPARATION AND DRAFTING OF THE INTEGRITY PLAN


AKREDITACIONO TIJELO
Crne Gore

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Na osnovu čl.12 Odluke o osnivanju Akreditacionog tijela Crne Gore ("Sl. list RCG", br. 21/07 i "Sl. list CG", br. 13/2025, 35/2025 i 117/2025) i čl.14 Statuta Akreditacionog tijela Crne Gore, donosim:

AKREDITACIONO TIJELO
Crne Gore – Podgorica"

datum: 03.08.2026
br: 47-332/16-2

RJEŠENJE
o formiranju Radne grupe za pripremu i izradu
Plana integriteta Akreditacionog tijela Crne Gore
za dvogodišnji period 2027-2028. godine

I

Obrazuje se Radna grupa za pripremu i izradu Plana integriteta Akreditacionog tijela Crne Gore za dvogodišnji period 2027-2028. godine (u daljem tekstu: Plan integriteta), u sljedećem sastavu:

- Dušan Vukotić (menadžer integriteta), rukovodilac Radne grupe
- Nataša Mićunović, član Radne grupe
- Ana Radović, član Radne grupe.

II

Zadatak Radne grupe je da utvrdi Program izrade Plana integriteta, prikupi i analizira relevantnu dokumentaciju koja se odnosi na organizaciju, funkcionisanje i rad Akreditacionog tijela Crne Gore, izvrši analizu postojećeg stanja kao osnov za procjenu rezidualnog rizika, upozna zaposlene sa svrhom i značajem donošenja Plana integriteta, te da, na osnovu sprovedenih aktivnosti, sačini konačan predlog Plana integriteta Akreditacionog tijela Crne Gore za period 2027–2028. godine i dostavi ga direktorici ATCG, najkasnije do 8. septembra 2026. godine, radi razmatranja i usvajanja.

III

Članovi Radne grupe imaju pravo na naknadu. Visina naknade za članove Radne grupe biće utvrđena posebnom odlukom.

IV

Ovo rješenje stupa na snagu danom donošenja.

Obrazloženje

Plan integriteta je interni antikorupcijski dokument Akreditacionog tijela Crne Gore u kome je sadržan skup mjera pravne i praktične prirode kojima se sprječavaju i otklanjaju mogućnosti za nastanak i razvoj različitih oblika koruptivnog i neetičkog ponašanja u okviru institucije kao cjeline, pojedinih organizacionih jedinica i pojedinačnih radnih mjesta, a koji nastaje kao

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rezultat samoprocjene izloženosti rizicima za nastanak i razvoj korupcije, nezakonitog lobiranja i sukoba interesa, kao i izloženosti etički i profesionalno neprihvatljivim postupcima. Ovim Rješenjem imenuje se Radna grupa sa zadatkom sprovođenja aktivnosti na pripremi i izradi Plana integriteta Akreditacionog tijela Crne Gore za period 2027-2028. godine.

Radnoj grupi pripada naknada za rad, shodno preporuci Agencije za sprječavanje korupcije br.00-53/5-22 od 18.02.2022. godine.

Na osnovu izloženog riješeno je kao u dispozitivu ovog rješenja.

PRAVNA POUKA: Protiv ovog rješenja može se iz izjaviti žalba Agenciji za mirno rješavanje radnih sporova ili Centru za alternativno rješavanje sporova u roku od 15 dana od dana prijema istog, odnosno nadležnom sudu u roku od 15 dana od dana obustave postupka pred navedenim organima.

Direktorica Akreditacionog tijela Crne Gore

Anita Krulanović

Dostavljeno:

- Imenovanim članovima i rukvodiocu Radne grupe
- Arhivi



3. PROGRAMME FOR THE PREPARATION OF THE INTEGRITY PLAN

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U skladu sa čl.2 Rješenja o formiranju Radne grupe za pripremu i izradu Plana integriteta Akreditacionog tijela Crne Gore za period 2027-2028. godine (ATCG br. 17-332/26-2 od 03.08.2026.), Radna grupa je sačinila:

**PROGRAM IZRADE PLANA INTEGRITETA
AKREDITACIONOG TIJELA CRNE GORE
ZA PERIOD 2027-2028. GODINE**

INSTITUCIJA: AKREDITACIONO TIJELO CRNE GORE
ODGOVORNO LICE: Dušan Vukotić, menadžer integriteta
ČLANOVI RADNE GRUPE: Dušan Vukotić, Nataša Mićunović, Ana Radović
DATUM DONOŠENJA RJEŠENJA: 03.08.2026.
DATUM POČETKA IZRADE: 04.08.2026.

I. FAZA

OSNIVANJE RADNE GRUPE I PRIKUPLJANJE INFORMACIJA

1. Direktorica Akreditacionog tijela Crne Gore donosi Rješenje o imenovanju Radne grupe za pripremu i izradu Plana integriteta Akreditacionog tijela Crne Gore za period 2027-2028. godine
Odgovornost: Direktorica
Datum: 03.08.2026.

2. Radna grupa priprema, a Direktorica Akreditacionog tijela Crne Gore odobrava Program izrade Plana integriteta Akreditacionog tijela Crne Gore za period 2027-2028. godine
Odgovornost: Radna grupa i Direktorica
Datum: od 04.08.2026. do 07.08.2026. godine

3. Upoznavanje zaposlenih sa Programom izrade Plana integriteta Akreditacionog tijela Crne Gore za period 2027-2028. godine i sakupljanje potrebne dokumentacije i informacija od zaposlenih
Odgovornost: Radna grupa
Datum: od 10.08.2026. do 12.08.2026. godine

II. FAZA

II-a PROCJENA POSTOJEĆEG STANJA

1. Razmatranje i (online) popunjavanje Upitnika za procjenu efikasnosti i efektivnosti Plana integriteta
2. Utvrđivanje inicijalnih rizika
3. Utvrđivanje postojećih mjera

Odgovornost: Radna grupa, uz komunikaciju sa zaposlenima

Datum: od 13.08.2026. do 19.08.2026. godine

II-b UTVRĐIVANJE REZIDUALNIH RIZIKA I OCJENA IZLOŽENOSTI TIM RIZICIMA

Odgovornost: Radna grupa

Datum: od 19.08.2026. do 24.08.2026. godine

III. FAZA

PLAN MJERA ZA PODIZANJE NIVOA INTEGRITETA

1. Upoznavanje zaposlenih sa rezidualnim rizicima po integritet i ocjenom izloženosti tim rizicima
2. Utvrđivanje mjera za upravljanje rezidualnim rizicima sa ciljem podizanja nivoa integriteta

Odgovornost: Radna grupa, uz komunikaciju sa zaposlenima

Datum: od 25.08.2026. do 31.08.2026. godine

IV. FAZA

DONOŠENJE PLANA INTEGRITETA I INFORMISANJE ASK

1. Izrada Plana integriteta Akreditacionog tijela Crne Gore za period 2027-2028. godine, uz (online) popunjavanje obrasca Plana integriteta

Odgovornost: Menadžer integriteta, u saradnji sa članovima Radne grupe

Datum: od 01.09.2026. do 08.09.2026. godine

2. Usvajanje Plana integriteta Akreditacionog tijela Crne Gore za period 2027-2028. godine

Odgovornost: Direktorica

Datum: najkasnije do 11.09.2026. godine

3. Podnošenje Upitnika za procjenu efikasnosti i efektivnosti Plana integriteta i Plana integriteta Akreditacionog tijela Crne Gore za period 2027-2028 godine Agenciji za sprečavanje korupcije (ASK)

Odgovornost: Direktorica i Menadžer integriteta

Datum: najkasnije do 14.09.2026. godine

4. Objavljivanje Plana integriteta Akreditacionog tijela Crne Gore za period 2027-2028.
godine na web portalu Akreditacionog tijela Crne Gore

Odgovornost: Menadžer integriteta

Datum: najkasnije do 20.09.2026. godine

Program izradila Radna grupa, u sastavu:

Dušan Vukotić, rukovodilac Radne grupe

Nataša Mićunović, član Radne grupe

Ana Radović, član Radne grupe

Program odobrila:

Anita Krulanović
Direktorica ATCG

U Podgorici, dana: 07.08.2026. godine



4. REPORT OF THE WORKING GROUP ON THE IMPLEMENTATION OF THE PROGRAMME FOR THE PREPARATION OF THE INTEGRITY PLAN

PHASE I – ESTABLISHMENT OF THE WORKING GROUP AND COLLECTION OF INFORMATION

By the Decision of 3 August 2026 (ATCG No. 17-332/26-2 of 3 August 2026), the Director of the Accreditation Body of Montenegro established the Working Group for the Preparation and Drafting of the Integrity Plan of the Accreditation Body of Montenegro for the two-year period 2027–2028 (hereinafter: the Working Group), with clearly defined tasks and responsibilities (see Section 2 of this document).

The previously appointed Integrity Manager of the Accreditation Body of Montenegro was appointed Head of the Working Group (see Section 1 of this document).

Following its establishment, the Working Group prepared a draft Programme for the Preparation of the Integrity Plan of the Accreditation Body of Montenegro for the period 2027–2028, which was approved by the Director of ATCG on 7 August 2026 (ATCG No. 17-332/26-3 of 7 August 2026) (see Section 3 of this document).

On 11 August 2026, at an extended management meeting, the Working Group informed the permanent staff of the Accreditation Body of Montenegro (hereinafter: ATCG) of the need to adopt the ATCG Integrity Plan for the period 2027–2028. Risk management and the creation of preconditions for preventing corruption and other forms of breaches of integrity at all levels within the institution were identified as the primary objectives of preparing the ATCG Integrity Plan. It was also emphasised that the Integrity Plan would be based on the following principles:

- respect for fundamental human rights and freedoms;
- compliance with legal provisions and the institution's internal acts;
- compliance with national and international standards;
- development of personal and institutional integrity and accountability;
- ethical conduct, objectivity, independence and impartiality;
- transparency of ATCG's work;
- cooperation with interested parties and relevant institutions;
- prevention and education;
- accountability for the implementation of the Integrity Plan.

At the meeting, the Working Group also familiarised the employees with the content of the Programme for the Preparation of the ATCG Integrity Plan for the period 2027–2028, including the phases of the Programme, planned activities and deadlines for their implementation.

Through communication and consultations with the permanent staff, relevant documentation was identified for further consideration as part of the risk analysis and the process of preparing the Integrity Plan.

The following were identified as the key **legislative acts** governing the work of ATCG:

- *Law on Accreditation* (“Official Gazette of Montenegro”, Nos 54/2009, 43/2015 and 51/2026) – this Law governs the establishment and activities of ATCG; prohibits the performance of certain activities in order to avoid potential conflicts of interest; defines the governing bodies of ATCG; prescribes the accreditation method and procedure; defines the method of financing ATCG; and regulates supervision of the work of ATCG.
- *Decision on the Establishment of the Accreditation Body of Montenegro* (“Official Gazette of the Republic of Montenegro”, No. 21/07, and “Official Gazette of Montenegro”, Nos 13/2025, 35/2025 and 117/2025) – this Decision regulates in greater detail the legal status, name and activities, organisation and method of operation, financing, and supervision of the work of ATCG.
- *Labour Law* (“Official Gazette of Montenegro”, Nos 74/2019, 8/2021, 59/2021, 68/2021, 145/2021, 77/2024, 84/2024, 86/2024, 122/2025, 165/2025, 51/2026 and 103/2026) – this Law prescribes the employment-related rights and obligations of employees, the prohibition of discrimination, training and professional development, protection of employees’ rights, liability for breaches of employment duties, material liability, collective agreements and similar matters.
- *Law on the Protection of Equality and Prohibition of Discrimination* (“Official Gazette of Montenegro”, Nos 2/2026 and 103/2026) – this Law governs the protection and promotion of equality with a view to creating conditions for equal opportunities, as well as protection against discrimination on the grounds of racial or ethnic origin, skin colour, national or social affiliation, language, religion or belief, political or other opinion, sex or sex reassignment and/or sex characteristics, gender or gender identity, sexual orientation, genetic characteristics, health status, disability, age, property status, marital or family status, life partnership, membership of a group, political party or other organisation, or other personal characteristics.
- *Law on the Prohibition of Discrimination against Persons with Disabilities* (“Official Gazette of Montenegro”, Nos 35/2015 and 44/2015) – this Law governs the prohibition of and protection against discrimination against persons with disabilities, as well as the promotion of their equality with other persons.
- *Law on the Prohibition of Harassment at Work* (“Official Gazette of Montenegro”, Nos 30/2012, 54/2016 and 84/2024) – this Law prescribes the rights, obligations and responsibilities of employers and employees concerning the prevention of harassment at work and in connection with work (mobbing).
- *Law on the Prevention of Corruption* (“Official Gazette of Montenegro”, Nos 54/2024, 41/2026 and 98/2026) – this Law prescribes measures for preventing conflicts between public and private interests; regulates restrictions on the exercise of public office; the submission of reports on the income and assets of public officials; the protection of persons reporting irregularities; and other matters relevant to the prevention of corruption.
- *Law on Classified Information* (“Official Gazette of Montenegro”, Nos 14/2008, 76/2009, 41/2010, 40/2011, 38/2012, 44/2012, 14/2013, 18/2014, 48/2015, 74/2020 and 113/2024) – this Law prescribes a uniform system for classifying information and regulates access to, safekeeping, use, recording and protection of classified information.
- *Law on Free Access to Information* (“Official Gazette of Montenegro”, No. 160/2025) – this Law prescribes the right of access to and reuse of information held by public authorities.

- *Law on Personal Data Protection* (“Official Gazette of Montenegro”, Nos 79/2008, 70/2009, 44/2012, 22/2017 and 77/2024) – this Law governs the rules applicable to the handling and processing of personal data.
- *Law on Salaries of Public Sector Employees* (“Official Gazette of Montenegro”, Nos 16/2016, 83/2016, 21/2017, 42/2017, 12/2018, 39/2018, 42/2018, 34/2019, 130/2021, 146/2021, 92/2022, 152/2022, 152/2022-I, 113/2023, 48/2024 and 84/2024) – this Law governs the manner of determining and exercising the right to salary, salary compensation and other remuneration of public sector employees, the manner of securing funds, and other matters relevant to the exercise of these rights.
- *Annual Budget Law* – this Law allocates funds to state budget beneficiaries on an annual basis.
- *Public Procurement Law* (“Official Gazette of Montenegro”, Nos 74/2019, 3/2023, 11/2023, 84/2024 and 98/2026) – this Law governs the rules of public procurement procedures for the conclusion of contracts or framework agreements for the public procurement of goods, works or services, the protection of rights in public procurement procedures, and other matters relevant to public procurement.
- *Law on Governance, Internal Control and Internal Audit in the Public Sector* (“Official Gazette of Montenegro”, No. 89/2025) – this Law governs governance, internal control and internal audit in the public sector, as well as other matters relevant to the establishment, implementation and improvement of these areas.
- *Law on Lobbying* (“Official Gazette of Montenegro”, No. 54/2024) – this Law governs the conditions and manner of conducting lobbying activities, the rules of lobbying, and other matters relevant to lobbying.
- *Law on Whistleblower Protection* (“Official Gazette of Montenegro”, No. 114/2026) – this Law governs the reporting of irregularities in the working environment, the rights of whistleblowers in the reporting procedure and their protection, the obligations of public authorities prescribed by the law governing the prevention of corruption (hereinafter: public authorities), and the obligations of other legal and natural persons in connection with the reporting of irregularities, as well as other matters relevant to reporting irregularities and protecting whistleblowers, with a view to ensuring their effective protection and establishing accessible and reliable channels for reporting irregularities.
- other relevant legislative acts.

The following were identified as the key general and internal acts governing the organisation and work of ATCG:

- *Statute of the Accreditation Body of Montenegro* (December 2017);
- *Rulebook on the Internal Organisation and Systematisation of Posts of the Accreditation Body of Montenegro* (December 2024);
- *Decision on Accreditation Fees* (December 2007);
- *PQ.00-2 Quality Manual* (including the Quality Policy);
- management system procedures (13 documented procedures, e.g. *PR.01-7 Assessment of Conformity Assessment Bodies*, *PR.02-1 Control of Documents and Records*, *PR.03 Management of Nonconformities, Corrective Actions and Improvements*, *PR.04 Internal Audits*, *PR.05 Management Review*, *PR.07-1 Risk Management Procedure*, *PR.08 Procedure for Handling Complaints and Appeals*, etc.);

- accreditation rules (six documented rules, e.g. *PA.01 Accreditation Rules*, *PA.02-1 Rules for the Use of the ATCG Logo and Accreditation Symbol and for Reference to Accreditation*, *PA.03 Cross-Border Accreditation Rules*, etc.);
- ATCG annual work programmes;
- ATCG annual activity reports;
- internal acts governing the organisation and work of ATCG's governing, professional and advisory bodies;
- *Code of Ethics*;
- other general/internal acts adopted by ATCG.

In addition to the above, and in accordance with the European/international obligations undertaken in the field of accreditation, ATCG is required to continuously comply with the requirements of the national (European/international) standard *MEST EN ISO/IEC 17011:2018 – Conformity Assessment – Requirements for Accreditation Bodies Accrediting Conformity Assessment Bodies*, as well as other normative documents issued by European and international accreditation organisations (EA, GLOBAL ACI).

PHASE II-A – ASSESSMENT OF THE EXISTING SITUATION

Based on consultations conducted with employees and taking into account normative and internal acts, previous experience and practice, feedback on interested-party satisfaction and other relevant sources of information, the Working Group analysed the existing situation by identifying the key risk areas, determining the associated initial risks, and reviewing the existing measures and control mechanisms aimed at mitigating or eliminating those risks.

In analysing the existing situation, the Working Group also took into account the two previous annual reports of the Accreditation Body of Montenegro on the implementation of the Integrity Plan, the recommendations of the Agency for the Prevention of Corruption, and the responses to the Questionnaire for Assessing the Efficiency and Effectiveness of the Integrity Plan (ATCG No. 17-332/26-4 of 21 August 2026).

The Working Group identified the following six key risk areas:

- 1) Leadership and management;**
- 2) Human resources policy and the ethical and professional conduct of employees;**
- 3) Financial planning and management;**
- 4) Safekeeping and security of documents and data;**
- 5) Impartiality of the national accreditation body;**
- 6) Anti-corruption.**

A detailed analysis of each of the above risk areas is provided below.

1) RISK AREA: LEADERSHIP AND MANAGEMENT

1.1 Identification of initial risks

Starting from the context of leadership and management, which includes, but is not limited to, the following areas:

- the institution's strategic development and the preparation of work programmes;
- monitoring and application of regulations;
- organisation and allocation of powers and responsibilities;
- control and monitoring of the institution's work;
- preparation, application and review of internal procedures;
- the role of the Integrity Manager;
- transparency of work and availability of information;
- leadership and management techniques and skills,

the Working Group used the brainstorming method to identify the following **initial risks**:

- **Inadequate strategic planning of the institution's work** – the risk that the institution's strategic objectives and priorities are not clearly defined, realistically set or aligned with its competences and available resources;
- **Deviation from the established strategic objectives and priorities** – the risk that the institution's activities are not carried out in accordance with the established objectives, priorities and annual work programmes;
- **Violation of the institution's operating principles and policies** – the risk of inconsistent application of the established operating principles, policies and rules, including the undermining of independence, impartiality, objectivity and clearly defined responsibilities;
- **Non-compliance with applicable regulations and standards** – the risk of failure to monitor relevant regulations, standards and other binding documents in a timely manner, or of their incorrect interpretation or inadequate application;
- **Adoption of unlawful or inadequately reasoned decisions** – the risk that decisions are adopted contrary to applicable regulations, internal acts or the principles of good governance, or without an appropriate factual and documentary basis;
- **Inadequate control and monitoring of the institution's work** – the risk of insufficient oversight of the implementation of planned activities, achievement of objectives and fulfilment of obligations, as well as failure to identify and remedy deviations in a timely manner;
- **Insufficient transparency in leadership and management processes** – the risk of insufficient availability of relevant and up-to-date information on the institution's organisation, work and results.

1.2 Analysis of the existing situation

The Working Group analysed the existing situation in relation to all initial risks identified under Section 1.1. The analysis is provided below.

Initial risk: Inadequate strategic planning of the institution's work

ATCG does not have a formally adopted strategic document, i.e. a medium-term or long-term institutional development strategy. However, ATCG has clearly defined elements of strategic development—its mission, vision and general/strategic objectives—while the institution's short-term strategic planning is carried out through the preparation and implementation of annual work programmes. ATCG's mission, vision and Quality Policy are publicly available on the ATCG web portal.



Figure 1 – ATCG Mission, Vision and General/Strategic Objectives

Pursuant to the *Decision on the Establishment of the Accreditation Body of Montenegro*, the Management Board adopts ATCG's annual work programmes upon the proposal of the Director of ATCG and with the consent of the Government of Montenegro. The annual Work Programmes are published on the ATCG web portal. The Work Programme provides the basis for securing the financial resources allocated annually from the Budget of Montenegro for ATCG's operations.

During the previous period, the annual Work Programmes were adequate, development-oriented and aligned with the defined mission and vision. They clearly defined measurable objectives and indicators used to monitor the level of their achievement, with the objectives aligned with ATCG's general/strategic objectives. The heads of ATCG's organisational units were consulted during the preparation of the Work Programme for the following year.

With regard to the timely adoption of the Work Programme, an improvement was recorded compared with the previous period. The Work Programme for 2025 was adopted at the end of February 2025, while the Work Programme for 2026 was adopted in mid-January 2026.

However, the process of preparing and adopting the annual Work Programme has not been fully formalised through a dedicated internal procedure that would comprehensively regulate the responsibilities of participants, the manner of involving relevant staff, deadlines, the method for defining objectives and indicators, and the alignment of planned activities with available financial and other resources.

Working Group's assessment: The Working Group considers that ATCG has a functional annual planning system based on a defined mission, vision and general/strategic objectives, measurable objectives and indicators contained in the Work Programme, and the involvement of the heads of organisational units. The existing practice enables programme activities to be aligned with the institution's development priorities and financial needs, while the timeliness of adopting the Work Programme was further improved in 2026. ATCG does not have a formally adopted medium-term or long-term strategic document, while the procedure for preparing and adopting the annual Work Programme has not been formalised through a dedicated internal procedure. The Working Group recognises this as an opportunity to further improve and formalise the existing planning system, while the analysis did not identify any circumstances that would call its functioning into question. The Working Group also recognises the need for the mission, vision and strategic objectives to be reviewed by top management at least once a year in order to ensure their continued adequacy.

Initial risk: Deviation from the established strategic objectives and priorities

To continuously monitor the implementation of the Work Programme and respond promptly to any deviation from the planned activities and established objectives, the Director of ATCG informed the Management Board, at the midpoint of the year during the previous period, of the level of implementation of the planned measures and activities.

By applying this approach, ATCG achieved an implementation rate of more than 90% for its annual Work Programmes over the past two years. Minor deviations in the implementation of individual activities were generally caused by circumstances beyond ATCG's direct control.

Working Group's assessment: The Working Group considers that the existing method of monitoring the implementation of the Work Programme constitutes an appropriate and functional control mechanism. The high implementation rate of the annual Work Programmes over the previous two years confirms that ATCG's activities are carried out to a significant extent in accordance with the established objectives and priorities. The minor deviations recorded were generally caused by circumstances beyond ATCG's direct control, and the Working Group therefore identified no systemic weaknesses in this area. At the same time, the Working Group considers that adopting an Action Plan for the implementation of the annual Work Programme would provide an additional mechanism for the more systematic monitoring of planned activities by defining deadlines, persons responsible for activities and expected results more precisely, as well as by enabling the timely identification of any implementation deviations.

Initial risk: Violation of the institution's operating principles and policies

Pursuant to the *Decision on the Establishment of the Accreditation Body of Montenegro* and the *Statute*, ATCG's governing bodies are the Management Board, the Director and the Supervisory Board, with the Management Board and the Director constituting ATCG's top management. The composition of these bodies, their responsibilities and powers, as well as their remit and method of operation, are prescribed by ATCG's founding and internal acts.

The most recent amendments to the Decision on the Establishment of the Accreditation Body of Montenegro, adopted in 2025, stipulate that representatives of conformity assessment bodies that are clients of ATCG may not be elected as members of the ATCG Management Board, thereby further strengthening the independence and impartiality of this governing body.

Pursuant to the applicable *Rulebook on the Internal Organisation and Systematisation of Posts* of December 2024, ATCG's internal organisation comprises two principal organisational units: the Department for Development and International Cooperation and the Accreditation Department. The latter comprises three divisions: the Division for Accreditation of Laboratories, the Division for Accreditation of Inspection Bodies and the Division for Accreditation of Certification Bodies. In addition to these organisational units, the Rulebook also provides for the posts of Secretary, Management Representative for Quality and Administrative Assistant.

The Rulebook on the Internal Organisation and Systematisation of Posts clearly prescribes the qualification criteria and conditions for recruiting candidates to specific posts, as well as employees' job descriptions, powers and responsibilities. Individual employment contracts assign employees to the appropriate posts, thereby establishing their powers and responsibilities. ATCG's internal documents, including the accreditation rules and management system procedures, further prescribe the tasks and activities of permanent staff relating to the conduct of accreditation procedures.

ATCG has established advisory and expert bodies, including the Accreditation Committee, the Committee for the Selection and Monitoring of Assessors and Technical Experts, technical committees for laboratories, inspection bodies and certification bodies, the Complaints Committee and the Appeals Committee. The composition of these bodies, their responsibilities and powers, as well as their remit and method of operation, are regulated in detail by ATCG's internal acts.

The Accreditation Council is an advisory body of ATCG whose work involves representatives of interested parties and which addresses, inter alia, matters relevant to safeguarding the independence and impartiality of ATCG's work.

Assessors and technical experts, most of whom are externally engaged associates, provide ATCG with the technical expertise and competence required to conduct accreditation procedures for conformity assessment bodies. Assessors and technical experts must meet the competence criteria prescribed by ATCG's internal acts and adhere to the principles of independence, impartiality and objectivity. An appropriate contract for the performance of assessment activities is concluded for each individual engagement of external assessors and experts.

In this manner, a clearly defined organisational structure, the allocation of powers and responsibilities, the involvement of expert and advisory bodies, and the engagement of competent personnel constitute significant control mechanisms for safeguarding ATCG's operating principles and policies.

Working Group's assessment: The Working Group considers that ATCG's fundamental operating principles and policies are supported by a clearly defined organisational structure,

the allocation of powers and responsibilities, the involvement of expert and advisory bodies, and well-developed mechanisms for safeguarding independence and impartiality. The analysis identified no indicators of systemic violations of the institution's operating principles and policies. The Working Group recognises the timely familiarisation of newly appointed members of top management with the specific requirements of the MEST EN ISO/IEC 17011 standard as an important element in maintaining the existing good practice.

Initial risk: Non-compliance with applicable regulations and standards

ATCG is required to ensure that its operations and actions comply with applicable laws and secondary legislation, the requirements of the national standard MEST EN ISO/IEC 17011, adopted from the corresponding European and international standard and specifying the requirements for the operation of accreditation bodies, as well as mandatory documents and relevant guidelines issued by the European (EA) and international (GLOBAL ACI) accreditation organisations. ATCG is also required to continuously align its operations and procedures with amendments to these regulations, standards and other relevant documents.

The *Rulebook on the Internal Organisation and Systematisation of Posts* establishes responsibilities for monitoring changes to relevant documents. The job description of the ATCG Secretary stipulates that the Secretary is responsible for monitoring national regulations that directly or indirectly affect ATCG's organisation and work. An Adviser in the Department for Development and International Cooperation monitors changes to documents published by the European and international accreditation organisations and informs the heads of the relevant departments and divisions thereof.

ATCG has established and documented a management system in accordance with the requirements of the MEST EN ISO/IEC 17011 standard and applies it in practice. The document *PQ.00-2 – Quality Manual* is the overarching document of ATCG's management system and refers to the 13 established management system procedures and six accreditation rules. In this manner, the activities and procedures for carrying out work processes, the responsibilities of participants and the appropriate process-control mechanisms are clearly defined.

Working Group's assessment: The Working Group considers that ATCG has clearly established responsibilities for monitoring relevant regulations, standards and international documents and that the established management system provides an appropriate framework for their application. The analysis identified no cases of systemic non-compliance or other circumstances indicating that the existing control mechanisms were ineffective. The Working Group considers the existing method of monitoring changes and incorporating them into the management system documentation to be appropriate to ATCG's current organisation and scope of work. However, owing to the nature of these activities, there remains a possibility that amendments to relevant regulations, standards and mandatory documents may not be identified or implemented in a timely manner, primarily due to the volume and frequency of such amendments.

Initial risk: Adoption of unlawful or inadequately reasoned decisions

Decision-making within ATCG is based on the competences and powers established by laws and secondary legislation, the Decision on the Establishment of the Accreditation Body of

Montenegro, the Statute, ATCG's general and internal acts, and management system documents. The competences of ATCG's governing bodies, managers, employees, and expert and advisory bodies are clearly defined by the relevant acts.

A particularly important segment of decision-making concerns decisions adopted in accreditation procedures. The accreditation process is regulated in detail by the accreditation rules and management system procedures, which define the individual stages of the process, participants' responsibilities, the manner of documenting the activities carried out, and control and review mechanisms.

Competent persons and the appropriate expert body of ATCG—the Accreditation Committee—participate in accreditation decision-making, thereby reducing the possibility of subjective, arbitrary or inadequately reasoned decisions.

The establishment of expert bodies, committees and other collective bodies constitutes one of the important control mechanisms for limiting discretionary decision-making and contributes to ensuring independence, impartiality and objectivity in decision-making processes.

Working Group's assessment: The Working Group considers that ATCG has established appropriate normative, procedural and professional mechanisms to ensure that its decision-making is lawful, documented and objective. Clearly defined competences, documented procedures, and the involvement of competent persons and expert bodies in decision-making processes were assessed as particularly important elements. During the period analysed, no indicators of unlawful, arbitrary or inadequately reasoned decision-making were identified, nor were any specific weaknesses identified that would indicate inadequacies in the existing control mechanisms.

Initial risk: Inadequate control and monitoring of the institution's work

ATCG has established several internal and external mechanisms for controlling and monitoring the institution's work.

The performance of regular duties by permanent staff is continuously monitored by their immediate superiors. During the previous period, no significant delays or irregularities in employees' performance of their duties were identified, and there was therefore no need to undertake specific measures.

The Director of ATCG appointed a Management Representative for Quality, who is responsible for establishing, developing and implementing ATCG's management system, organising internal audits of the management system, and reporting to top management on its functioning and effectiveness.

In accordance with procedure *PR.04 – Internal Audits*, an internal audit of the implementation and effectiveness of the established management system is conducted at least once a year by a team of qualified internal auditors. The internal audit primarily focuses on verifying compliance with the requirements of the MEST EN ISO/IEC 17011 standard and the relevant normative documents of European and international accreditation organisations.

In accordance with procedure *PR.05 – Management Review*, ATCG’s top management reviews the management system at least once a year in order to assess its continuing adequacy and effectiveness.

To safeguard and enhance the institution’s integrity, the Director of ATCG appointed an Integrity Manager responsible for coordinating the preparation and implementation of the ATCG Integrity Plan and reporting to top management on its implementation. The Integrity Manager attended training entitled “Ethics and Integrity”, organised by the Agency for the Prevention of Corruption.

Pursuant to the Decision on the Establishment of the Accreditation Body of Montenegro, following the end of each calendar year, the ATCG Management Board adopts ATCG’s Activity Report for the previous financial year, including the financial statements, with the consent of the Government of Montenegro. Annual activity reports are published on the ATCG web portal.

The ATCG Supervisory Board supervises the legality of the operations of the Accreditation Body and its governing bodies, considers the activity reports and financial statements for the previous financial year, and informs the Government of Montenegro of the supervision performed.

As a full member of the European co-operation for Accreditation and a signatory to the EA Multilateral Agreement—EA MLA, ATCG is subject to EA peer evaluations at regular intervals. These evaluations include, inter alia, verification of the compliance of ATCG’s work with the requirements of the MEST EN ISO/IEC 17011 standard and the relevant mandatory EA documents and guidelines.

To identify potential weaknesses and opportunities for performance improvement, ATCG continuously collects and analyses feedback from users of its services and other interested parties through a satisfaction survey. The anonymous survey form is publicly available on the ATCG web portal.

ATCG has also established the documented management system procedure *PR.08 – Procedure for Handling Complaints and Appeals*, which applies when complaints are lodged concerning ATCG’s work or appeals are lodged against adverse accreditation decisions. The complaint/appeal form is publicly available on the ATCG web portal.

Feedback obtained through surveys during the previous period was positive, while no appeals against accreditation decisions or complaints indicating irregularities in ATCG’s work were received.

Working Group’s assessment: The Working Group considers that ATCG has a well-developed, multi-layered system of internal and external control and monitoring of its work. The system comprises direct supervision of employees’ work, internal audits, management review, monitoring of the implementation of the Integrity Plan, supervision by the Supervisory Board, annual reporting, user feedback and periodic EA peer evaluations. The analysis identified no significant delays or irregularities in ATCG’s work or indicators suggesting that the established control and supervision mechanisms were functioning inadequately.

Initial risk: Insufficient transparency in leadership and management processes

Documents and information relating to the establishment and work of ATCG, annual Work Programmes and activity reports, accreditation rules and procedures, accredited conformity assessment bodies and their granted scopes of accreditation, as well as other information relevant to interested parties, are publicly available on the ATCG web portal.

In this manner, ATCG ensures a significant level of transparency in its work and provides interested parties with access to information on its organisation, activities and implementation of accreditation procedures.

Working Group's assessment: The Working Group considers that ATCG ensures a high level of transparency through the public availability of key documents and information concerning its organisation, work, results and accreditation procedures. The analysis of the existing situation identified no specific deficiencies concerning the availability of relevant information or circumstances indicating that the existing transparency mechanisms were functioning inadequately.

2) RISK AREA: HUMAN RESOURCES POLICY AND THE ETHICAL AND PROFESSIONAL CONDUCT OF EMPLOYEES

2.1 Identification of initial risks

Starting from the context of human resources policy and the ethical and professional conduct of employees, which includes, but is not limited to, the following areas:

- human resources planning and staffing capacity;
- implementation of recruitment procedures;
- allocation of employees' duties, powers and responsibilities;
- professional training and development and maintenance of employees' competence;
- monitoring and control of employees' work;
- employees' ethical and professional conduct;
- prevention of conflicts of interest and protection of confidentiality;
- equal treatment, prohibition of discrimination and respect for the principle of gender equality;
- protection of employees against harassment at work,

the Working Group used the brainstorming method to identify the following **initial risks**:

- **Inefficient and irrational human resources policy** – the risk of inadequate human resources planning, insufficient staffing capacity, inappropriate allocation of duties, and insufficient professional training and development of employees;
- **Unlawful or inadequate planning and implementation of recruitment procedures** – the risk of conducting recruitment procedures contrary to applicable regulations, internal acts and established criteria, or without adequately assessing the institution's actual staffing needs;
- **Incompetent and unprofessional work** – the risk that employees, owing to insufficient expertise, training or experience, or the inadequate performance of their

duties, fail to perform their work to the required standard, in a timely manner and in accordance with the established rules and responsibilities;

- **Unethical and unprofessional conduct of employees** – the risk of employees behaving contrary to ethical principles, rules of professional conduct and principles of integrity, including the possibility of conflicts of interest, abuse of position, discrimination, breaches of the principle of gender equality, or other conduct that may adversely affect ATCG's impartiality and reputation and public confidence in its work.

2.2 Analysis of the existing situation

The Working Group analysed the existing situation in relation to all initial risks identified under Section 2.1. The analysis is provided below.

Initial risk: Inefficient and irrational human resources policy

ATCG continuously monitors its staffing capacity, the need to recruit new employees and the possibilities for filling vacant posts. Staffing capacity and the need for new recruitment are considered at regular ATCG management meetings, as well as during the preparation of the Work Programme and budget planning for the following financial year.

A formal Staffing Capacity Analysis was conducted in 2025 (ATCG No. 16-544/1 of 12 June 2025), identifying the need to strengthen ATCG's staffing capacity. The results of the analysis were taken into account when preparing the Work Programme for 2026.

As part of the identified need to strengthen staffing capacity, the recruitment of an employee with a background in economics to perform accounting and bookkeeping duties, as well as the duties of a public procurement officer, was planned for 2026.

The identified staffing needs were linked to the financial planning process. When preparing ATCG's draft budget for 2026 (ATCG No. 16-679 of 29 July 2025), following prior consultations with the heads of organisational units and communication with the Management Board, the results of the Staffing Capacity Analysis were taken into account and funding was planned for recruiting two new employees during 2026.

The duties, powers and responsibilities of permanent staff are established by the Rulebook on the Internal Organisation and Systematisation of Posts, adopted by the ATCG Management Board on 27 December 2024. Individual employment contracts assign employees to the appropriate posts provided for in the Rulebook, while their duties and responsibilities relating to individual ATCG processes and activities are further elaborated in internal management system procedures.

When employees are assigned additional duties, such as those of the Management Representative for Quality or Integrity Manager, or are engaged as members of assessment teams, care is taken to distribute additional duties and tasks evenly. This is intended to prevent individual employees from being overburdened and to ensure the continuity and efficiency of business processes.

In addition to its permanent staff, ATCG engages external experts for the purpose of conducting accreditation procedures, primarily assessors, technical experts and members of the Accreditation Committee. Assessors and technical experts are engaged to perform professional assessments of conformity assessment bodies, while members of the Accreditation Committee are engaged to conduct professional reviews of specific cases and make accreditation decisions. These engagements relate to specific accreditation cases and are governed by individual contracts.

In this manner, in addition to its own staffing capacity, ATCG uses external expert resources to ensure the competence required to conduct accreditation procedures in various technical fields, which is also the practice followed by all national accreditation bodies.

Working Group's assessment: The Working Group considers that ATCG assesses its staffing needs in a planned manner and links them to the annual Work Programme and financial planning, with clearly defined duties and responsibilities and the use of external expert capacity where necessary. The formal Staffing Capacity Analysis conducted in 2025 further improved the basis for planning the necessary human resources. The identified need for two new employees has not yet been met, but their recruitment and the necessary funding were planned for 2026. The Working Group therefore does not consider the existing situation to constitute an inefficient or irrational human resources policy, but rather a need to continue the planned strengthening of staffing capacity in accordance with the needs previously identified.

Initial risk: Unlawful or inadequate planning and implementation of recruitment procedures

Recruitment planning at ATCG is based on previously established staffing needs, systematised and vacant posts, and funding secured in advance. The need to recruit new employees is considered as part of the staffing capacity analysis, the preparation of the annual Work Programme and ATCG's budget-planning process.

Recruitment procedures are conducted in accordance with the Labour Law and ATCG's Rulebook on the Internal Organisation and Systematisation of Posts. The criteria and requirements for each systematised post are established by the Rulebook and incorporated into the public vacancy announcement, which is published through the Employment Agency of Montenegro.

To ensure objectivity, impartiality, equal treatment and equal opportunities for candidates, the Director of ATCG establishes a selection committee that reviews and evaluates the applications received and interviews the candidates. Once the identities of the applicants are known, the committee members sign a declaration of impartiality and absence of conflicts of interest in relation to the candidates concerned.

The committee verifies the completeness of the documentation submitted and whether the requirements specified in the public vacancy announcement have been met. It then interviews the candidates who meet the prescribed requirements to assess their qualifications and competence. The criteria for the post are defined in advance by the Rulebook and the public vacancy announcement, and all candidates are asked substantively identical questions

during their interviews, thereby contributing to their equal treatment and the comparability of their assessments.

Minutes are prepared on the interviews conducted and the work of the committee. These contain information on the procedure conducted, observations and an overall assessment of the candidates, as well as the reasons underlying the committee's selection proposal. This ensures that the procedure is documented and traceable and enables subsequent verification of the grounds on which the selection was made.

During 2025, ATCG conducted two recruitment procedures for permanent employment, for the posts of Secretary and Adviser in the Division for Accreditation of Laboratories.

Following the departure of the employee who had performed the duties of ATCG Secretary, a public vacancy announcement was published through the Employment Agency of Montenegro from 15 to 23 May 2025, pursuant to the Decision to Announce a Vacancy (ATCG No. 16-402/1 of 8 May 2025). Two candidates applied, one of whom submitted a complete application. On 28 May 2025, a three-member committee interviewed the candidate and prepared minutes thereof (ATCG No. 16-472 of 28 May 2025), following which the Director of ATCG adopted the candidate selection decision.

A previously established need existed for the post of Adviser in the Division for Accreditation of Laboratories; the post was systematised and vacant, and the necessary funding had been secured in the 2025 budget. Pursuant to the Decision to Announce a Vacancy (ATCG No. 16-197/1 of 10 March 2025), a public vacancy announcement was published through the Employment Agency of Montenegro from 12 to 23 March 2025. Four candidates applied. A three-member committee interviewed the candidates and prepared minutes of the procedure (ATCG No. 16-267 of 31 March 2025), following which the Director of ATCG adopted the candidate selection decision (ATCG No. 16-268 of 31 March 2025).

Once the selection procedure has been completed, the reasoned candidate selection decision is delivered to all applicants, together with information on the legal remedies available to them. In the procedure for selecting the Adviser in the Division for Accreditation of Laboratories, the Notice of Candidate Selection (ATCG No. 16-269 of 31 March 2025) was delivered in writing to all applicants.

Written employment contracts are concluded with the selected candidates. During 2025, two employment contracts of indefinite duration were concluded for the posts of Adviser in the Division for Accreditation of Laboratories and ATCG Secretary.

During 2025 and the elapsed period of 2026, there were no appeals or complaints by candidates, annulled vacancy announcements or recruitment decisions, or irregularities established by the competent authorities or courts.

Based on the analysis conducted, it may be concluded that ATCG has established significant control mechanisms that contribute to the lawfulness, objectivity, impartiality, equal treatment and transparency of recruitment procedures. However, ATCG does not have a dedicated internal procedure that would further standardise its existing recruitment practice.

Working Group's assessment: The Working Group considers that recruitment procedures at ATCG are conducted on the basis of previously established needs, systematised posts and clearly defined requirements, with significant mechanisms applied to ensure the objectivity, impartiality, equal treatment and proper documentation of the procedure. No irregularities, appeals or complaints concerning the procedures conducted were identified during the period analysed. The absence of a dedicated internal recruitment procedure represents an opportunity to further formalise and standardise the existing good practice, but the analysis identified no facts indicating that the procedures conducted to date were unlawful or inadequate.

Initial risk: Incompetent and unprofessional work

Given that the reliability of the national accreditation body's work is largely based on personnel competence, ATCG devotes particular attention to the professional training and the maintenance and improvement of the competence of its permanent and externally engaged expert personnel.

Professional training is conducted in a planned manner. At the end of each financial year, ATCG prepares a Training Plan for the following year using a standardised form. Training needs are determined through communication between the heads of departments and divisions and employees, based on identified needs to improve their knowledge and competence. Based on the identified needs, available financial resources and opportunities to use technical assistance projects, the Management Representative for Quality proposes the annual Training Plan, which is approved by the Director of ATCG.

The Training Plan defines the name and type of training, target group, planned period and duration, and training provider. The Plan is updated during the year as necessary, while information on completed training, participants and supporting evidence is recorded and retained in the relevant records and personnel files of employees and externally engaged expert personnel. Implementation of the Training Plan is considered as part of internal audits conducted in accordance with procedure *PR.04 – Internal Audits* and management reviews conducted by top management in accordance with procedure *PR.05 – Management Review*.

During 2025, 34 of the 38 planned training activities were completed, representing approximately 90% of the Training Plan, while the training activities that were not completed were carried forward to the Training Plan for 2026. Of the training activities completed, 20 were delivered by external trainers and 14 were conducted internally. Six training activities were implemented through EU technical assistance projects, while five were intended to strengthen the competence of externally engaged assessors, technical experts and candidates for these roles.

Particular attention is devoted to the professional training of newly recruited employees. Initial training is determined according to the relevant post and the duties to be performed by the employee. The common part of the training includes familiarisation with ATCG's organisation and work, the requirements of the MEST EN ISO/IEC 17011 standard, and the relevant internal rules and management system procedures. Further professional training is tailored to the job description and the competence required for the specific post. During 2025, seven internal training activities were conducted to induct two newly recruited

employees into their roles. In addition, refresher and professional development training is conducted periodically.

The effectiveness of employees' professional training is monitored through practical work and continuous monitoring of their performance by their immediate superiors. During the previous period, no serious professional omissions, recurring errors or cases of insufficient competence among permanent staff requiring specific corrective measures were recorded. No formalised periodic assessment of the competence or performance of permanent staff has been established, nor is the effectiveness of individual training activities formally documented.

A dedicated system for the selection, performance monitoring and maintenance of competence of assessors and technical experts—whose competence is particularly important to the reliability of accreditation procedures—has been established and is governed by procedure *PR.10-1 – Procedure for the Selection, Performance Monitoring and Maintenance of the Competence of Assessors and Technical Experts*. The Committee for the Selection and Monitoring of Assessors and Technical Experts is responsible for training candidates, appointing them and entering them in the Register of Assessors and Technical Experts, as well as for continuously monitoring their competence.

During 2025, the Committee completed the selection and registration of a total of 14 assessors and technical experts in the relevant ATCG Register. At the same time, in accordance with the On-Site Monitoring Plan for Assessors, the performance of 46 assessors was monitored to verify and maintain their competence.

The competence and performance of assessors and technical experts are also monitored through feedback from conformity assessment bodies, reports prepared by team leaders on the performance of assessment team members, and observations made by the responsible ATCG managers concerning the performance of assessment teams. Assessors and technical experts are required to inform ATCG in a timely manner of any changes that may affect their competence, while the Committee requires the relevant information and documentation to be updated at least once a year. Appropriate records and evidence of competence are retained in personnel files.

Based on the analysis conducted, it may be concluded that ATCG has an established and functional system for planning and implementing professional training, as well as well-developed mechanisms for maintaining personnel competence. A particularly detailed system has been established for the selection, monitoring and maintenance of the competence of assessors and technical experts.

Working Group's assessment: The Working Group considers that ATCG has a well-developed and functional system for the professional training and maintenance of the competence of employees and externally engaged expert personnel. The high implementation rate of the Training Plan, the particular attention devoted to training newly recruited employees, and the formalised system for monitoring the competence of assessors and technical experts constitute significant existing measures. No serious professional omissions or cases of insufficient employee competence were recorded during the period analysed. Documenting the effectiveness of individual training activities and periodically assessing the

competence or performance of permanent staff in a formalised manner represent opportunities for further improvement of the existing system.

Initial risk: Unethical and unprofessional conduct of employees

The ethical and professional conduct of employees and other persons engaged in ATCG's work is governed by relevant legislation, internal acts and ATCG management system documents. In addition to the obligations arising from the Labour Law and regulations governing the prohibition of discrimination, protection against harassment at work, gender equality and the prevention of corruption, ATCG has established its own mechanisms governing professional conduct, the safeguarding of integrity, confidentiality and impartiality, and the prevention of conflicts of interest.

ATCG's top management adopted a Code of Ethics applicable to permanent staff and externally engaged persons. The Code of Ethics establishes, inter alia, obligations to comply with regulations, internal acts and ATCG documents, safeguard the institution's integrity, and observe the principles of impartiality, objectivity, competence, confidentiality and professional conduct.

ATCG continuously ensures that permanent staff and externally engaged members of its governing, advisory and expert bodies are familiarised with the Code of Ethics and sign the relevant declaration confirming their commitment to comply with it. Particular attention is devoted to newly recruited and newly engaged persons. Accordingly, immediately after commencing employment in 2025, two newly recruited employees were familiarised with the Quality Policy, Impartiality Policy, Code of Ethics and obligation to preserve the confidentiality of data and information, after which they signed the relevant declarations.

Persons directly or indirectly involved in accreditation procedures, including members of the Accreditation Committee, assessors and technical experts, sign individual declarations of impartiality by which they undertake to act impartially and avoid potential conflicts of interest. The relevant declarations and other documented evidence are retained in the personnel files of employees and externally engaged persons.

For each individual engagement of assessors and technical experts, an appropriate contract for the performance of assessment activities is concluded containing provisions on confidentiality, impartiality, objectivity and ethical conduct. Contracts with members of the Accreditation Committee also contain obligations concerning impartiality, ethical conduct and the preservation of data confidentiality. Appropriate clauses concerning the confidentiality of information and observance of ethical principles are also included in contracts concluded by ATCG with external natural persons and companies for the provision of specific services.

The professional conduct of permanent staff is monitored continuously through the performance of regular duties and direct supervision of employees' work by the responsible managers and the Director of ATCG.

ATCG applies the principles of equal treatment and gender equality in employment and labour matters. Of ATCG's 13 employees, 10 are women. The gender composition of the workforce is not in itself an indicator of the achievement of gender equality, but the Working

Group identified no circumstances suggesting that access to employment, professional development, allocation of duties, promotion or the exercise of other employment-related rights was restricted on the grounds of sex.

During 2025 and the elapsed period of 2026, no reports or confirmed cases were recorded involving breaches of the Code of Ethics, unethical or unprofessional employee conduct, discrimination—including discrimination on the grounds of sex—harassment at work, breaches of confidentiality, conflicts of interest or violations of the principle of impartiality. Nor were any attempts at external influence on ATCG employees in connection with the performance of their duties or decision-making recorded during the same period.

To raise awareness of the importance of ethical conduct and integrity, newly recruited employees are familiarised with ATCG's relevant policies and internal rules during their induction. During 2026, the Integrity Manager successfully completed the "Ethics and Integrity" training programme developed by the Agency for the Prevention of Corruption and UNDP as part of the "Merit-Based Recruitment in Montenegro" project.

Based on the analysis conducted, it may be concluded that ATCG has established significant preventive and control mechanisms for ensuring the ethical and professional conduct of employees and externally engaged persons.

Working Group's assessment: The Working Group considers that ATCG has established appropriate normative, organisational and preventive mechanisms for ensuring the ethical and professional conduct of employees and other engaged persons. The existing framework covers the key matters of integrity, impartiality, objectivity, confidentiality, prevention of conflicts of interest, prohibition of discrimination and equal treatment. During the period analysed, no violations of these principles were recorded, nor were any specific weaknesses identified that would indicate inadequacies in the existing control mechanisms.

3) RISK AREA: FINANCIAL PLANNING AND MANAGEMENT

3.1 Identification of initial risks

Starting from the context of financial planning and management, which includes, but is not limited to, the following areas:

- budget planning and execution;
- governance and internal controls in the area of financial operations;
- financial and budget reporting;
- planning, implementation and monitoring of public procurement;
- internal and external audit and monitoring the implementation of recommendations;
- recording, use and protection of fixed assets and other property,

the Working Group used the brainstorming method to identify the following **initial risks**:

- **Inadequate planning and management of financial resources** – the risk of incomplete or inadequate planning of financial needs, insufficient funds for implementing planned activities and meeting development needs, inadequate

prioritisation, improper or irrational use of funds, and failure to identify deviations in their use in a timely manner;

- **Incomplete alignment of governance and internal controls with legislative and regulatory requirements** – the risk that existing governance and internal control mechanisms are not fully aligned, in form and substance, with the requirements of the new regulatory framework, which may result in failure to fulfil certain statutory obligations and insufficient efficiency in the timely identification, monitoring and elimination of potential weaknesses in ATCG's operations;
- **Planning, implementation and control of public procurement procedures** – the risk of irregularities or non-compliance in the planning, implementation, monitoring and reporting of public procurement, including the risk associated with the inadequate organisation and performance of the duties of the public procurement officer;
- **Financial reporting and action upon audit findings and recommendations** – the risk of inaccurate, incomplete or untimely financial reporting, as well as incomplete or untimely action upon internal and external audit findings and recommendations.

3.2 Analysis of the existing situation

The Working Group analysed the existing situation in relation to all initial risks identified under Section 3.1. The analysis is provided below.

Initial risk: Inadequate planning and management of financial resources

In accordance with the Law on Accreditation and its founding act, ATCG's operations are funded from the Budget of Montenegro, reimbursement of accreditation costs and other sources. Funds allocated from the Budget of Montenegro are intended to finance ATCG's regular operations and the implementation of activities defined in its annual Work Programme.

The budget-planning process begins upon a request from the ministry responsible for quality infrastructure. Following prior consultations with the heads of organisational units and communication with the Management Board, the Director of ATCG prepares a proposal of the funds required for the following year. The planning process takes into account previous experience in financial operations, existing obligations, the needs of organisational units, and ATCG's planned activities and development needs. The proposal contains an estimate of the funds required for individual categories of expenditure and the corresponding justifications, thereby directly linking financial planning to planned programme, staffing and development activities.

This approach was applied when preparing the proposed budgets for 2025 and 2026, which were submitted to the competent ministry in a timely manner. The planned financial needs covered ATCG's regular operations, salaries and other remuneration, international obligations and cooperation, professional development, strengthening of staffing capacity, development of the information system and other activities necessary for the performance of ATCG's competences and its further development.

In addition to annual planning, during 2025 ATCG also participated in medium-term budget planning by submitting to the Ministry of Finance policy proposals and estimates of the

financial resources required for their implementation for the purpose of preparing the Medium-Term Budgetary Framework for 2026–2028.

ATCG's proposed financial needs are incorporated into the competent ministry's draft budget and subsequently considered as part of the procedure for preparing and adopting the Law on the Budget of Montenegro. Following the adoption of the Budget Law and determination of the final amount of funds available to ATCG, the Management Board adopts the Work Programme for the year concerned upon the proposal of the Director and submits it to the Government of Montenegro for approval. In this manner, planned activities are aligned with the financial resources actually available.

Funds from the Budget of Montenegro intended for ATCG's operations are presented within the budget of the competent ministry under the budget line for transfers to institutions as an aggregate annual amount, without individual allocations according to ATCG's internal expenditure categories, and are transferred to ATCG in equal monthly instalments.

The Director of ATCG continuously monitors the execution and availability of funds throughout the year on the basis of accounting records, bank statements and communication with the externally engaged accounting service provider. Within the available funds, priority is given to meeting statutory financial obligations relating to ATCG's regular operations and obligations arising from ATCG's membership of European and international accreditation organisations (EA and Global ACI), while the remaining available funds are used to implement other planned activities.

At the Director's request, the external accounting service provider submits overviews of income, expenditure and available funds. At least once every six months, the Director of ATCG informs the Management Board of the financial situation at one of its meetings.

Formal periodic reports on budget execution at predefined monthly or quarterly intervals have not been established, but the financial situation is continuously monitored through the existing accounting and management mechanisms. During 2025, no problems with budget execution, shortages of funds resulting in the postponement of planned activities or significant unplanned expenditures were recorded.

At the end of the financial year, financial statements are prepared and incorporated into ATCG's annual reporting on its work and financial operations, which is adopted by the Management Board with the consent of the Government of Montenegro. The Annual Activity Report, including the financial statements, is published on the ATCG web portal.

The Director of ATCG, as the person responsible for budget planning, did not attend dedicated budget-planning training during the previous period, but has several years of practical experience in planning and monitoring ATCG's financial operations. Practice to date has indicated no problems concerning the timely preparation of budget proposals, justification of financial needs or provision of funds for the implementation of ATCG's key activities.

Based on the analysis conducted, it may be concluded that ATCG has established a functional process for planning and monitoring the use of financial resources, linking identified needs, planned activities and available funds. The involvement of the heads of

organisational units in planning, the justification of financial needs, the alignment of the Work Programme with available funds and the monitoring of the financial situation throughout the year constitute significant control mechanisms that reduce the possibility of inadequate planning and irrational use of available funds. At the same time, the final amount of budgetary funds approved for ATCG depends on decisions made as part of the preparation and adoption of the Budget of Montenegro and is not under ATCG's direct control.

Working Group's assessment: The Working Group considers that the process of planning and monitoring financial resources is functional and appropriately linked to ATCG's programme, staffing and development needs. During the period analysed, no problems with the execution of the financial plan, shortages of funds for implementing planned activities or indicators of improper or irrational use of funds were recorded. At the same time, the final amount of budgetary funds available to ATCG depends on decisions that do not fall within its direct competence. Introducing formalised periodic reporting on the execution of the financial plan according to a predefined schedule would further improve the existing monitoring system.

Initial risk: Incomplete alignment of governance and internal controls with legislative and regulatory requirements

ATCG has established significant elements of governance and internal control based on its existing management system, which complies with the requirements of the MEST EN ISO/IEC 17011 standard.

The existing organisational structure defines competences, responsibilities and powers. The ATCG Supervisory Board constitutes a specific element of the control environment and supervises the legality of the work of ATCG and its governing bodies, including by reviewing activity reports and financial statements.

ATCG's business processes are governed by management system documentation comprising the Quality Manual and accompanying procedures, accreditation rules, forms and other internal documentation. Management system documentation is adopted, applied, reviewed and updated in accordance with the requirements of the MEST EN ISO/IEC 17011 standard, and ATCG maintains a List of Internal and External Documents Relevant to the Operation of the Management System.

Risk management is an integral part of ATCG's management system. ATCG continuously identifies, analyses and evaluates risks to impartiality and other aspects of its work and, where necessary, takes measures to eliminate them or reduce them to an acceptable level. The risk-management process is regulated in greater detail by document *PR.07-1 – Risk Management Procedure*, which defines the methods for identifying, analysing, evaluating and treating risks, as well as responsibilities, monitoring and maintenance of the Risk Register.

The Management Representative for Quality coordinates the risk-management process and is responsible for maintaining and updating the Risk Register. Existing and, where necessary, additional measures, responsible persons and deadlines are established for identified risks, while residual risks are subsequently monitored and reviewed. During 2025, the Risk Register was updated twice, in June and December, and submitted to the Accreditation

Council for consideration and an opinion, thereby also involving representatives of interested parties in the risk-review process.

The operation of the management system is monitored through internal audits conducted by ATCG in accordance with the requirements of the MEST EN ISO/IEC 17011 standard, as well as through management reviews conducted at least once a year. Risk management is also subject to these control mechanisms.

With regard to the management of material resources, ATCG maintains records of fixed assets. At the end of the financial year, a committee is established to conduct an inventory of fixed assets and prepare the relevant overview, which is submitted to the externally engaged accounting firm for recording and reconciliation with the accounting records. No irregularities in maintaining fixed-asset records were identified during the previous two-year period.

The entry into force of the Law on Governance, Internal Control and Internal Audit in the Public Sector gave rise to a need for ATCG to further examine its existing governance and internal control mechanisms and, where necessary, align them in form and substance with the new legislative and regulatory requirements. The Working Group found that ATCG is currently formally and substantively adapting its existing governance and internal control system to the requirements of the new regulatory framework, while a significant proportion of these requirements is already fulfilled through the existing management system and established control mechanisms. Completion of the identified alignment activities is expected by the end of 2026.

To date, no formal internal control self-assessment has been conducted, nor has a dedicated internal control improvement plan been adopted for the current year. In the area of risk management, the Management Representative for Quality already coordinates the risk-management process through the existing management system, but this function has not been specifically formalised in relation to the requirements of the new Law. Furthermore, ATCG did not submit the annual report on activities undertaken to implement and improve governance and internal control for 2025.

To ensure the internal audit function, during 2025 ATCG initiated activities to entrust internal audit duties to the Ministry of Economic Development. The Agreement was concluded on 16 March 2026, following which an internal audit of ATCG's internal control system commenced with the aim of assessing the compliance of the existing activities, processes and practices with the legislative and regulatory framework.

Given that ATCG already has a developed and documented management system and a range of established control mechanisms, the Working Group considers that the existing situation provides an appropriate basis for further alignment with the new regulatory framework. In view of the obligation to apply the requirements established by the new regulatory framework, activities to complete formal and substantive alignment in the identified areas must be undertaken without delay.

Working Group's assessment: The Working Group considers that ATCG already applies a significant number of governance and control mechanisms through its established management system, including documented processes, risk management, internal audits and

management reviews. The control framework was further strengthened by establishing the internal audit function during 2026. At the same time, ATCG is currently completing the formal and substantive alignment of individual elements of the existing system with the new regulatory framework, primarily with regard to conducting a formal internal control self-assessment, adopting an improvement plan, formally assigning responsibility for coordination and submitting the prescribed reports. Completion of the identified alignment activities is expected by the end of 2026, after which the consistent application, monitoring and documentation of the established mechanisms will be of particular importance during 2027–2028.

Initial risk: Planning, implementation and control of public procurement procedures

ATCG has established a framework for planning, implementing, monitoring and controlling public procurement procedures. An internal act governs public procurement planning; the initiation and implementation of procedures; the duties of the public procurement officer; preparation of technical specifications and other documentation; selection of tenderers and conclusion of contracts; monitoring of contract performance; reporting; record-keeping; and application of mechanisms for preventing conflicts of interest and other risks in public procurement procedures.

ATCG plans public procurement in a timely manner and publishes its Public Procurement Plan on the CeJN portal. The Public Procurement Plan for 2026 was published within the statutory deadline. During the previous calendar year, the Public Procurement Plan was amended once, following the end of temporary financing and the entry into force of the Budget Law, in order to align it with the approved funds.

ATCG engages an external person to perform the duties of the public procurement officer. This person possesses the appropriate level of qualification, holds a certificate confirming successful completion of the professional examination for public procurement duties and attends training in this area. Procurement procedures are conducted through CeJN, while technical specifications are defined in accordance with the subject matter of the procurement and contain the required characteristics of the subject matter. ATCG also conducts low-value procurement in accordance with the prescribed procedure.

ATCG maintains records of conflicts of interest and breaches of anti-corruption rules and applies the risk-analysis methodology when performing controls in public procurement procedures. Persons responsible for monitoring contract performance are appointed, and upon completion of a contract, the relevant reports are prepared and published through ESJN within the prescribed deadline. Semi-annual and annual reports on completed procurement procedures are also prepared and submitted to the Ministry of Finance within the statutory deadlines. No appeals by tenderers were lodged during 2025.

Working Group's assessment: The Working Group considers that ATCG has established a functional framework for planning, implementing, monitoring and controlling public procurement, including the timely adoption and publication of the Public Procurement Plan, engagement of a professionally qualified person, application of mechanisms for preventing conflicts of interest, monitoring of contract performance and submission of the prescribed reports. The analysis identified no indicators of irregularities in the implementation of public procurement procedures. The existing control mechanisms should continue to be applied

consistently to ensure the lawful, transparent and efficient implementation of public procurement procedures.

Initial risk: Financial reporting and action upon audit findings and recommendations

ATCG's financial reporting is based on accounting records maintained by an externally engaged legal entity providing accounting services. At the end of the financial year, the prescribed financial statements, including the balance sheet and income statement, are prepared and considered and adopted by the ATCG Management Board. The financial statements form an integral part of ATCG's Annual Activity Report and are published with it on the ATCG web portal.

During the year, the Director of ATCG monitors financial operations on the basis of accounting records, bank statements and financial overviews submitted by the external accounting service provider at her request. The Director informs the Management Board of the financial situation at least once every six months.

The ATCG Supervisory Board provides an additional oversight mechanism. It supervises the legality of the work of ATCG and its governing bodies, including by reviewing activity reports and financial statements, and informs the Government of Montenegro of the supervision performed.

ATCG's operations were subject to an external audit by the State Audit Institution (Državna revizorska institucija – DRI), which audited ATCG's Annual Financial Report and the regularity of its operations for 2023. DRI issued an unqualified opinion on the financial statements and a qualified opinion on the regularity of operations. The audit identified certain irregularities and issued recommendations for their elimination and for improving ATCG's operations.

DRI issued a total of ten recommendations to ATCG, in response to which ATCG undertook activities and periodically reported on their implementation. According to DRI's most recent report on the implementation of recommendations, issued in May 2026, of the four recommendations that remained subject to further monitoring at that stage, one was assessed as implemented and three as partially implemented. ATCG was instructed to continue activities to implement the outstanding recommendations and submit a new report on their implementation no later than 19 November 2026.

The recommendations requiring further action include those concerning the strengthening of ATCG's own capacity to perform accounting and bookkeeping duties and the organisation of the duties of the public procurement officer. ATCG planned to address these needs by systematising and filling an appropriate post for a person with a background in economics who would perform accounting and bookkeeping duties, as well as the duties of the public procurement officer. Implementation of the planned solution requires completion of the necessary amendments to internal acts, obtaining the relevant approvals and conducting the procedure for filling the post.

ATCG established the internal audit function by entrusting these duties to the Ministry of Economic Development. The Agreement was concluded on 16 March 2026, following which the first internal audit engagement commenced. As the engagement is still in progress, no

final internal audit report or recommendations requiring action by ATCG have yet been issued.

Based on its review of the situation, the Working Group identified no indicators of inaccurate, incomplete or untimely financial reporting by ATCG. The existing financial reporting and oversight mechanisms, together with DRI's unqualified opinion on the financial statements for 2023, constitute significant control mechanisms. At the same time, the process of acting upon the external audit recommendations has not yet been fully completed, while the internal audit function has been established but the first audit engagement is still in progress.

Working Group's assessment: The Working Group considers that ATCG has established appropriate financial reporting, oversight and audit mechanisms and that internal and external audit findings and recommendations are monitored and appropriate action is taken in response to them. DRI's unqualified opinion on the financial statements confirms the reliability of financial reporting, while the qualified opinion on the regularity of operations and the existence of recommendations whose implementation has not yet been fully completed indicate the need to continue activities until their final closure. Continuous monitoring of the status of internal and external audit findings and recommendations constitutes an important control mechanism for ensuring timely action and preventing the recurrence of identified irregularities.

4) RISK AREA: SAFEKEEPING AND SECURITY OF DOCUMENTS AND DATA

4.1 Identification of initial risks

Starting from the context of the safekeeping and security of documents and data, which includes, but is not limited to, the following areas:

- information security and protection of information systems;
- management of electronic data and access rights;
- backup, storage and availability of electronic data;
- office and archival operations;
- physical protection of official documentation;
- protection of confidential data and information;
- processing and protection of personal data;
- handling requests for free access to information,

the Working Group used the brainstorming method to identify the following **initial risks**:

- **Inadequate protection of information systems and electronic data** – the risk of unauthorised access to, alteration, loss, destruction or unavailability of electronic data and information due to insufficient technical and organisational safeguards, inadequate management of access rights, inconsistent application of information security measures or inadequate response to cyber threats and incidents;
- **Inadequate office and archival operations and physical protection of documentation** – the risk of improper recording, classification, distribution, retention and archiving of official documentation, as well as its loss, damage or destruction, or unauthorised physical access thereto;

- **Unauthorised use or disclosure of confidential and personal data and information** – the risk of unauthorised access to, use, communication or disclosure of confidential information and personal data to third parties, as well as the processing of personal data that is not fully compliant with the prescribed rules and data-protection requirements;
- **Untimely or inadequate fulfilment of obligations concerning free access to information** – the risk of untimely, incomplete or improper fulfilment of statutory obligations concerning free access to information, including the proactive publication and updating of information, handling requests for access to information and properly distinguishing information available to the public from data and information protected by law.

4.2 Analysis of the existing situation

The Working Group analysed the existing situation in relation to all initial risks identified under Section 4.1. The analysis is provided below.

Initial risk: Inadequate protection of information systems and electronic data

ATCG has established a range of technical and organisational measures to protect its information system and electronic data. Maintenance of the IT infrastructure has been entrusted to an externally engaged specialised IT service provider responsible for administering the computer network, servers, user accounts and system security parameters. The contract with the IT service provider contains provisions on the confidentiality and protection of data to which the provider may gain access while maintaining the system.

Access to employees' individual computers is protected by usernames and passwords, while access to shared folders on the server is possible exclusively through ATCG's internal computer network and requires appropriate authentication. The folder containing valid management system documents is available to employees for viewing and downloading documents, while only the Management Representative for Quality is authorised to modify and update its content. Another folder is used by employees to exchange working documents and is accessible to all ATCG employees. Documentation that may contain confidential information and personal data is also exchanged through this folder.

Electronic data held by ATCG are regularly backed up, with backup copies stored in a cloud environment separately from the local server. The externally engaged IT service provider has access to the backup copies. Appropriate software and hardware security tools are used on computers, regularly updated and covered by the necessary renewed licences. When an employee's employment is terminated, the employee's user account and access to ATCG's electronic resources are revoked.

ATCG employees have attended training in information security and cybersecurity. If they identify a problem in the functioning of the IT system or suspect a security incident, employees contact the designated contact person at the engaged IT service provider.

During the previous two-year period, no cases of unauthorised access, loss of electronic data, information leakage or other significant information security incidents were recorded. Occasional problems with the availability of the IT system are resolved through the

immediate involvement of the IT service provider and have not caused any significant disruption to business processes to date.

ATCG is subject to the Law on Information Security but, according to the information currently available, has not been designated as either an essential or an important entity. ATCG is subject to requirements concerning the implementation of appropriate information security measures, including data protection, physical and technical protection of the network and information system, and the obligation to designate an employee to monitor the implementation of information security measures. The existing staff do not possess the necessary professional competence in information technology, while specialist technical support in this area is provided through the engagement of an external IT service provider.

A review of the existing situation against the requirements of the Law on Information Security established that ATCG already applies a significant proportion of the prescribed technical and organisational measures, but that certain elements of their implementation need to be further verified and, where necessary, formalised. This primarily concerns the adequacy of the existing rules for handling data, logging access to data and the possibility of monitoring such logs, as well as documenting the implementation of appropriate physical and technical protection measures.

The Law also prescribes obligations to assess the impact of cyber threats and incidents on service continuity and to notify and report to the competent Agency when the prescribed conditions are met. It is therefore necessary to ensure that ATCG has an appropriate internal mechanism for identifying, recording and assessing such threats and incidents and responding to them in a timely manner.

ATCG is currently completing the formal and substantive alignment of its practices with the requirements of the Law on Information Security in the identified areas. Completion of the necessary alignment activities is expected by the end of 2026.

ATCG is in the process of establishing a new information system that will significantly improve the electronic management of documentation and business processes. During the development of the system, users, user groups, roles, folders, registers and workflows were defined. The system is expected to become operational in early 2027, after which users will be able to submit accreditation applications, complaints, appeals and applications to become assessors and technical experts through a web platform. The introduction of user roles and appropriate access rights will enable more precise restrictions on access to electronic data in accordance with business needs and the authorisations of individual users.

Working Group's assessment: The Working Group considers that ATCG applies significant technical and organisational measures to protect its information system and electronic data, including access control, authentication, data backup and professional maintenance of its IT infrastructure. No incidents indicating the ineffectiveness of these measures were recorded during the previous two-year period. At the same time, ATCG is currently completing the verification and, where necessary, formalisation of individual elements of compliance with the requirements of the Law on Information Security, including the adequacy of rules for handling data; logging and monitoring access; documenting the implementation of appropriate safeguards; and establishing an appropriate internal mechanism for identifying, recording and assessing cyber threats and incidents and

responding promptly when they occur. Completion of the identified alignment activities is expected by the end of 2026. Given that the shared folder used to exchange working documents is accessible exclusively to permanent staff who are bound by confidentiality obligations and the Code of Ethics, the existing method of access does not represent a significant weakness in the current protection system. Nevertheless, defining user access rights more precisely in accordance with business needs represents an opportunity to further improve the system, particularly as part of the establishment of the new information system.

Initial risk: Inadequate office and archival operations and physical protection of documentation

ATCG has established mechanisms for recording, managing, retaining and archiving official documentation. All incoming and outgoing official correspondence is recorded in a uniform manner and subsequently distributed internally. The Administrative Assistant performs the duties of archivist, which are included in the systematisation of that post, while the ATCG Secretary monitors the Administrative Assistant's work relating to the receipt, recording, classification, distribution and archiving of documentation.

The management of management system documents and records is governed by internal procedure *PR.02-1 – Control of Documents and Records*, which defines the methods for preparing, approving, amending, distributing and withdrawing documents, as well as identifying, retaining, protecting and retrieving records. Internal procedures establish retention periods for certain types of records of at least two accreditation cycles, i.e. eight years, while other documents are retained for at least ten years.

Some recent paper documentation is kept on ATCG's premises, while other documentation is stored on the premises of a specialised external archiving service provider. The contract with the archiving service provider contains provisions on confidentiality, secure storage of documentation and restricted access to documents.

Paper documentation kept on ATCG's premises is stored in binders and cabinets, a small proportion of which are open. The documentation stored in this manner includes documents that may contain confidential information and personal data. Employees are present in the offices during working hours, while after working hours the premises are locked and additionally secured by locking a protective security grille.

In addition to employees, an externally engaged cleaning worker has access to the premises outside working hours. As an externally engaged person, this worker has undertaken the relevant obligation and signed a declaration to preserve the confidentiality and secrecy of any data and information to which they may gain access during the engagement.

During the previous two-year period, no cases involving the loss, disappearance or significant damage of official documentation were recorded, nor were there any cases or suspicions of unauthorised inspection of or access to paper documentation. The effectiveness of the existing physical security measures is considered in the course of regular operations, but no dedicated formalised assessment of the physical security of documentation was conducted during the previous period.

Working Group's assessment: The Working Group considers that the existing system for recording, retaining and archiving documentation is functional and ensures an appropriate level of traceability of official documentation, as also confirmed by the fact that no cases of its loss, significant damage or unauthorised access were recorded during the period analysed. The physical protection of certain paper documents that may contain confidential information and personal data and are stored in open cabinets was identified as a matter requiring additional attention.

Initial risk: Unauthorised use or disclosure of confidential and personal data and information

In performing its activities, ATCG comes into possession of a significant volume of confidential data and information, primarily documents, data and information submitted by conformity assessment bodies as part of accreditation procedures. ATCG is required to ensure the confidentiality of such data and information and not make them available to third parties without the prior consent of the bodies concerned, except where their disclosure is prescribed by law or required pursuant to a decision of a competent authority.

The obligation to protect confidentiality is governed by ATCG's internal acts and rules, as well as its contractual relationships with service users and externally engaged persons. Permanent staff and members of ATCG's governing, expert and advisory bodies are required to preserve the confidentiality of data and information. This obligation also applies to newly recruited employees, who are familiarised with the confidentiality obligation upon commencing employment and sign the relevant declaration.

All ATCG employees sign a Declaration on the Preservation of the Confidentiality of Data and Information and Compliance with the Code of Ethics, thereby undertaking to preserve the confidentiality of data and information obtained in the performance of their duties, protect such data and information and prevent their unauthorised disclosure to third parties. The Code of Ethics further establishes the principle of confidentiality and the obligation not to disclose or otherwise make available to unauthorised persons any data that a person is entitled and authorised to access. The confidentiality obligation continues after the relevant authorisation and access to such data have ceased.

Externally engaged persons are also bound by confidentiality obligations. For each individual engagement, assessors and technical experts conclude a contract under which they undertake, inter alia, to preserve the confidentiality of data and information obtained during the assessment process. Confidentiality obligations are also agreed with other external service providers that may, by virtue of the nature of their engagement, have access to ATCG documentation or data, including IT and archiving service providers.

Confidentiality protection is also regulated in relations with conformity assessment bodies. Accreditation contracts establish ATCG's obligation to protect the confidentiality of information and data obtained during the accreditation process. Conformity assessment bodies may also submit a complaint concerning ATCG's work if they suspect a breach of confidentiality.

In addition to confidential information relating to accreditation procedures, ATCG processes personal data concerning employees, members of the Management and Supervisory Boards,

members of the Accreditation Committee, assessors, technical experts and other engaged persons in the course of its regular operations. Identification data, contact details and other necessary data, including bank account details, are processed for the purposes of concluding contracts, maintaining the relevant records and paying salaries and other remuneration.

ATCG is currently undertaking activities to formally and substantively align the handling of personal data with the requirements of the Law on Personal Data Protection, particularly with regard to establishing and maintaining the prescribed records; defining and documenting rights of access to individual categories of personal data; informing individuals about the processing of their data; regulating relationships with external service providers to which personal data are disclosed or made available; and establishing data-retention periods. Completion of the identified alignment activities is expected by the end of 2026. The existing obligation to protect data and information, established by the Declaration on the Preservation of the Confidentiality of Data and Information and the Code of Ethics, also applies to personal data accessed by employees in the performance of their duties. In its practice to date, ATCG has taken care to protect personal data when using and publishing them, including by removing or redacting data not intended for public disclosure.

During the previous two-year period, no cases of information leakage, unauthorised disclosure or misuse of confidential or personal data were recorded at ATCG, nor were any complaints received from service users concerning breaches of confidentiality.

Working Group's assessment: The Working Group considers that ATCG applies significant organisational, contractual and ethical mechanisms to protect the confidentiality of data and information and that no cases of their unauthorised use, disclosure or misuse were recorded during the period analysed. At the same time, ATCG is currently undertaking activities to formally and substantively align its handling of personal data with the requirements of the Law on Personal Data Protection, including the systematic regulation and documentation of processing methods, access rights, maintenance of prescribed records, provision of information to data subjects, arrangements with external service providers and data-retention periods. Completion of the identified alignment activities is expected by the end of 2026. At the same time, the commencement of application of the new Law on Free Access to Information required the existing system to be aligned with a broader range of statutory obligations, particularly concerning the proactive publication and updating of information and the organisation of their timely fulfilment. This matter is also linked to the previously identified need to improve controls over electronic access and the physical protection of certain documentation.

Initial risk: Untimely or inadequate fulfilment of obligations concerning free access to information

ATCG ensures the openness and transparency of its work by publishing information relevant to interested parties on its web portal. Legislation and acts governing accreditation and ATCG's work, information on accreditation criteria and procedures, the register of accredited conformity assessment bodies containing information on their scopes and periods of validity of accreditation, the schedule of fees, Work Programmes and activity reports, and other information relevant to ATCG's work and the national accreditation system are publicly available.

For information that has not been published, ATCG enables the exercise of the right to free access to information in accordance with the law. ATCG's Guide to Access to Information, which regulates matters relevant to exercising this right, is published on its web portal. The new Law on Free Access to Information, applicable from 7 July 2026, establishes a new regulatory framework and, in addition to handling requests for access to information, prescribes broader obligations for public authorities concerning the proactive publication and updating of information and the organisation of activities relating to free access to information.

The existing Guide formally designates the persons responsible for handling requests for free access to information. The person performing the duties of ATCG Secretary is designated to conduct the procedure upon a request, while the Director of ATCG is the responsible person. As part of alignment with the new legislative framework, provision has been made for the formal designation of an information access officer and at least one person to act as their substitute in the event of absence, as well as for a clearer definition of internal responsibilities for the timely provision of information required to fulfil obligations concerning free access to information.

When dealing with free access to information, it is particularly important to properly distinguish the obligation to ensure the openness and transparency of work from the obligation to protect confidential information and personal data. This is especially significant for ATCG, given its obligation to preserve the confidentiality of information obtained or generated during accreditation procedures. When deciding whether particular information should be made available, the statutory grounds for restricting access must be applied and, where applicable, partial access to information must be provided while protecting data that may not be disclosed to the public.

During the previous two-year period, ATCG received no requests for free access to information. The most recent request was received several years ago and was handled within the statutory deadline. No cases of untimely handling of requests or other irregularities in the exercise of the right to free access to information have been recorded in ATCG's practice to date.

Given that the new Law on Free Access to Information became applicable on 7 July 2026, ATCG is currently undertaking activities to align its existing system with the new statutory requirements. These activities include obligations concerning the proactive publication and updating of information, the organisation of activities relating to free access to information, and the alignment of relevant documents and website content. Completion of the identified alignment activities is expected by the end of 2026.

Working Group's assessment: The Working Group considers that ATCG has established appropriate organisational and informational prerequisites for exercising the right to free access to information and that its practice to date has revealed no irregularities in handling requests. At the same time, ATCG is currently aligning its existing system with the broader range of obligations established by the new Law on Free Access to Information, particularly concerning the proactive publication and updating of information and the organisation of their timely fulfilment. Completion of the identified alignment activities is expected by the end of 2026. Given the number of obligations, the different deadlines for their fulfilment and the involvement of several ATCG organisational units in providing the necessary

information, the Working Group considers that the consistent application of the established rules and continuous monitoring of compliance with the prescribed obligations will be of particular importance during the forthcoming period.

5) RISK AREA: IMPARTIALITY OF THE NATIONAL ACCREDITATION BODY

5.1 Identification of initial risks

Starting from the context of the impartiality of the national accreditation body, which includes, but is not limited to, the following areas:

- ATCG's institutional independence and impartiality;
- the responsibility of top management for safeguarding impartiality;
- protection against commercial, financial, institutional and other pressures;
- identification, analysis, evaluation and treatment of risks to impartiality;
- prevention and management of conflicts of interest;
- impartiality of employees, members of governing, expert and advisory bodies, assessors and technical experts;
- relationships with related bodies and organisations;
- involvement of interested parties in matters relevant to impartiality;
- equal and non-discriminatory access to accreditation services;
- prevention of the provision of services and performance of activities incompatible with ATCG's impartiality,

the Working Group used the brainstorming method to identify the following **initial risks**:

- **Compromising ATCG's institutional independence and impartiality** – the risk that commercial, financial, institutional or other interests and pressures influence, or may create the impression that they influence, the independence, objectivity and impartiality of ATCG's work, its governing bodies and accreditation-related decision-making;
- **Conflicts of interest and compromised impartiality of persons involved in accreditation activities** – the risk that employees, members of governing, expert and advisory bodies, assessors, technical experts or other engaged persons have personal, business, financial or other interests or relationships that may influence, or create the impression that they influence, their objectivity and impartiality;
- **Inadequate identification and management of risks to impartiality** – the risk that relationships, activities or other circumstances that may pose a threat to ATCG's impartiality are not identified, analysed, evaluated and treated in a timely manner;
- **Unequal or discriminatory treatment of users of accreditation services** – the risk that applicants and accredited bodies are not treated under equal and transparent conditions.

5.2 Analysis of the existing situation

The Working Group analysed the existing situation in relation to all initial risks identified under Section 5.1. The analysis is provided below.

Initial risk: Compromising ATCG's institutional independence and impartiality

In accordance with its founding acts, ATCG is an independent, non-profit organisation established by the Government of Montenegro. ATCG's activities primarily involve determining the competence of bodies to perform conformity assessment activities, while legislative and internal acts establish mechanisms to ensure institutional independence and impartiality in the performance of accreditation activities.

To safeguard impartiality and avoid conflicts of interest, ATCG does not provide consultancy or other services to conformity assessment bodies that could compromise its impartiality, has no ownership or management rights or other financial interests in conformity assessment bodies, and does not act as their competitor. ATCG also does not state or imply that the accreditation process will be simpler, easier, faster or less expensive if the applicant uses the services of a particular person or consultant.

ATCG's top management, comprising the Director and the Management Board, has formalised its commitment to the principle of impartiality through the Impartiality Policy, which is publicly available on the ATCG web portal.

ATCG's institutional independence was further strengthened during 2025. Following an ATCG initiative and communication with the competent ministry, the Government of Montenegro adopted amendments to the Decision on the Establishment of ATCG, ensuring that members of the Management Board may neither come from accredited conformity assessment bodies nor have contractual arrangements with them. Following the appointment of the new Management Board in November 2025, its members signed individual declarations of impartiality.

An additional institutional safeguard is provided by the statement issued by the competent Ministry in March 2026 at ATCG's request and upon the recommendation of the EA peer evaluators. In this statement, the Ministry confirms that it will not exert financial, commercial, organisational or structural pressure on ATCG, influence decisions made by ATCG in accreditation procedures, or undertake any other activities that could compromise the independence, impartiality and objectivity of ATCG's work.

ATCG regularly reviews relationships with related bodies and institutions that could constitute a source of risk to its independence and impartiality. This includes analysing relationships with the ministry responsible for quality infrastructure, other quality infrastructure institutions, and organisations that form part of the public administration or were established by the Government of Montenegro and may simultaneously be users of accreditation services. During 2025, relationships with related bodies were analysed on several occasions.

Interested parties are also involved in safeguarding institutional impartiality through the Accreditation Council, which considers matters relevant to ATCG's independence and impartiality.

Mechanisms for submitting complaints and appeals have also been established, enabling service users and other interested parties to report any potential compromise of independence or impartiality. During the period analysed, no complaints or appeals indicating such circumstances were recorded.

Working Group's assessment: The Working Group considers that ATCG's institutional independence and impartiality are supported by appropriate legal, organisational and procedural mechanisms. The amendments to the Decision on the Establishment adopted in 2025 further strengthened the protection of impartiality at the governance level, while the regular review of relationships with related bodies, the involvement of the Accreditation Council and the additional statement issued by the competent Ministry constitute significant safeguards. The analysis identified no cases of undue external influence or other circumstances indicating that institutional independence had been compromised or that the existing control mechanisms were ineffective.

Initial risk: Conflicts of interest and compromised impartiality of persons involved in accreditation activities

ATCG has established several preventive and control mechanisms to ensure that employees, members of governing, expert and advisory bodies, assessors, technical experts and other persons capable of influencing accreditation activities act objectively and impartially and avoid situations involving actual or potential conflicts of interest.

All ATCG employees are familiarised with the principles and obligations relating to the safeguarding of impartiality and sign an Individual Declaration of Impartiality. This mechanism also applies when new employees are recruited. During 2025, two newly recruited employees were familiarised with their obligations to safeguard impartiality and signed the relevant declarations.

Specific mechanisms for protection against conflicts of interest have been established for persons directly involved in accreditation assessments and decision-making. For each individual engagement, externally engaged members of the Accreditation Committee conclude a contract under which they undertake to comply with their previously signed declaration of impartiality and the rules of ethical conduct. For each individual engagement, assessors and technical experts conclude a contract containing provisions on their impartiality and objectivity. By signing the contract, they confirm that they are independent of the activity being assessed and that no relationships or interests exist that could compromise their impartiality.

When forming an assessment team, ATCG takes account of the competence and impartiality of its members. The proposed composition of the team is submitted to the conformity assessment body, which is given an opportunity to identify any potential conflict of interest and request the replacement of one or more members of the proposed team. This mechanism was applied regularly during 2025.

Impartiality and integrity are regularly discussed at ATCG management meetings. Compliance with requirements relating to impartiality is verified through internal audits of the management system and EA peer evaluations.

The established complaint and appeal mechanisms provide an additional control. During the period analysed, no complaints or appeals indicating a conflict of interest or compromised impartiality of persons involved in accreditation activities were recorded.

Based on the available information, no cases of conflicts of interest or breaches of the principle of impartiality by employees or externally engaged persons were recorded during 2025 and the elapsed period of 2026, nor were any attempts at external influence on ATCG employees in connection with the performance of their duties or decision-making recorded.

Working Group's assessment: The Working Group considers that ATCG has developed multi-layered preventive and control mechanisms for preventing conflicts of interest and safeguarding the impartiality of employees and other persons involved in accreditation activities. These mechanisms are applied both at the general institutional level and in each specific engagement within an accreditation procedure. During the period analysed, no cases of conflicts of interest, breaches of the principle of impartiality or attempts at external influence were recorded, nor were any specific weaknesses identified that would indicate inadequacies in the existing system.

Initial risk: Inadequate identification and management of risks to impartiality

ATCG has established a system for continuously identifying, analysing, evaluating, treating, monitoring and documenting risks that may affect the impartiality of its work and the performance of accreditation activities. These risks are managed within ATCG's management system through the Risk Management Procedure and Risk Register, which specifically records risks to impartiality in addition to other operational risks.

The Risk Register contains the identified risks, their analysis and evaluation, and the measures taken by ATCG to eliminate them or reduce them to an acceptable level. Risks to impartiality are considered not only in relation to individual accreditation procedures but also in relation to ATCG's organisation and work, its institutional relationships, employees, governing and other bodies, and other persons and organisations whose relationships with ATCG may constitute a source of risk to impartiality.

During 2025, the Risk Register was updated twice, in June and December, demonstrating that risk identification and review constitute a continuous activity rather than a one-off assessment.

The practical application of the system was confirmed through the specific treatment of identified risks, including the review of institutional relationships and the implementation of appropriate measures where necessary. Interested parties are involved in the risk-review process through the Accreditation Council, while the functioning of the system is additionally monitored through management reviews, internal audits and EA peer evaluations. ATCG applies the principle that where an unacceptable risk to impartiality is identified and cannot be eliminated or reduced to an acceptable level, the accreditation service concerned will not be provided.

Working Group's assessment: The Working Group considers that the system for managing risks to impartiality has been established, documented and applied in practice. The regular updating of the Risk Register, analysis of relationships with related bodies, involvement of interested parties through the Accreditation Council and specific examples of the treatment of identified risks confirm that the system functions in practice. The analysis identified no specific weaknesses indicating inadequate identification, evaluation or treatment of risks to impartiality.

Initial risk: Unequal or discriminatory treatment of users of accreditation services

ATCG has established rules and procedures to ensure that accreditation services are available to all interested applicants under equal and transparent conditions. ATCG's policies and procedures are based on the principle of non-discriminatory treatment.

The services provided by ATCG are defined and publicly available through the Service Catalogue, while the criteria and requirements to be met by accreditation applicants and accredited bodies are established in the relevant management system documents and made publicly available on the ATCG web portal. Information on accreditation costs is publicly available in the same manner.

Accreditation procedures are conducted in accordance with predetermined rules and criteria that apply to all conformity assessment bodies within the relevant accreditation scheme. Assessments are based on determining compliance with the applicable requirements, while decisions are made on the basis of the results of the procedure conducted and the available evidence.

The separation of assessment activities from accreditation decision-making provides an additional safeguard for equal treatment. Persons involved in assessment and those involved in decision-making are subject to the rules on impartiality and avoidance of conflicts of interest.

ATCG does not make access to accreditation, the course of the procedure or its outcome conditional upon a conformity assessment body's use of the services of particular consultants or other persons.

Service users and other interested parties may report potential unequal, discriminatory or otherwise improper treatment through the complaint and appeal system. ATCG also collects feedback from users concerning the quality of its services and the work of assessment teams.

During the period analysed, no complaints or appeals indicating discriminatory treatment, preferential treatment of particular users or inconsistent application of accreditation criteria were recorded.

Working Group's assessment: The Working Group considers that the existing system provides appropriate safeguards for the equal and non-discriminatory treatment of users of accreditation services through publicly available criteria, standardised procedures, separation of assessment from decision-making, and formal complaint and appeal mechanisms. During the period analysed, no cases of discrimination, preferential treatment or unequal treatment were identified, nor were any specific weaknesses identified that would indicate inadequacies in the existing control mechanisms.

6) RISK AREA: ANTI-CORRUPTION

6.1 Identification of initial risks

Starting from the anti-corruption context, which includes, but is not limited to, the following areas:

- application of anti-corruption legislation;
- prevention and reporting of corruption and other irregularities;
- handling reports and protecting whistleblowers;
- prevention of conflicts of interest;
- reporting the income and assets of public officials;
- receipt, recording and handling of gifts;
- sponsorships and donations;
- adoption, implementation and monitoring of the Integrity Plan;
- transparency in the use of public resources during election campaigns;
- prevention of unlawful lobbying and other undue influence;
- other obligations of ATCG and its public officials prescribed by anti-corruption legislation and other regulations relevant to integrity,

the Working Group concluded that the prevention of corruption constitutes a horizontal issue connected with several areas of ATCG's operations.

Matters concerning ethical and professional conduct, abuse of position, conflicts of interest, undue influence, institutional independence and impartiality, equal treatment and transparency have already been considered under the preceding risk areas and are therefore not identified again as separate initial risks in this area.

The analysis is therefore primarily focused on the functioning of mechanisms for reporting corruption and handling whistleblower reports, as well as the fulfilment of the specific obligations of ATCG and its public officials prescribed by anti-corruption legislation.

The Working Group used the brainstorming method to identify the following **initial risks**:

- **Inadequate handling of reports of corruption and other irregularities** – the risk that a report of corruption or another irregularity is not handled in a timely and impartial manner and in accordance with the prescribed rules, including obligations concerning the receipt and consideration of the report, the implementation of measures within ATCG's competence, confidentiality and whistleblower protection, and cooperation with the competent authorities where applicable;
- **Inadequate fulfilment of specific obligations prescribed by anti-corruption and other regulations relevant to integrity** – the risk of untimely, incomplete or inadequate fulfilment of specific obligations of ATCG, its public officials and other responsible persons established by regulations concerning the prevention of corruption, lobbying, the financing of political entities and election campaigns, and other regulations establishing specific obligations relevant to ATCG's integrity.

6.2 Analysis of the existing situation

The Working Group analysed the existing situation in relation to all initial risks identified under Section 6.1. The analysis is provided below.

Initial risk: Inadequate handling of reports of corruption and other irregularities

This initial risk covers obligations under the Law on the Prevention of Corruption that are directly related to reporting corruption and handling such reports, including ATCG's

cooperation with the Agency for the Prevention of Corruption and the provision of requested data, documentation and statements when the Agency is handling a case concerning ATCG. Other specific obligations of ATCG and its public officials established by the Law on the Prevention of Corruption and other anti-corruption regulations are considered under the following initial risk.

ATCG has established a mechanism for the internal reporting of corruption and other irregularities that threaten the public interest. A person has been designated to receive and handle whistleblower reports, who is also ATCG's Integrity Manager, thereby linking this mechanism to activities for monitoring and improving integrity. Information on the possibilities and methods of internal reporting, as well as details of the person designated to receive and handle reports, has been made available in accordance with the prescribed requirements.

The prevention of corruption, integrity and the possibility of reporting irregularities are periodically considered and communicated to employees. In August 2026, the person designated to receive and handle whistleblower reports, who is also ATCG's Integrity Manager, attended the Agency for the Prevention of Corruption's online training programme entitled "Ethics and Integrity". The training programme includes, inter alia, a dedicated module on reporting irregularities and protecting whistleblowers in Montenegro, thereby further strengthening the professional competence of the designated person to perform duties in this area.

The handling of reports of corruption and other irregularities is based on the applicable legislative framework governing the prevention of corruption, reporting of irregularities and protection of whistleblowers. In accordance with the Law on Whistleblower Protection, ATCG has established an internal reporting system that includes a designated person responsible for receiving and handling reports. ATCG is currently undertaking activities to formally align its internal reporting system with the requirements of the Law on Whistleblower Protection, including the adoption of a dedicated internal act regulating in greater detail the procedure for handling reports. These activities are expected to be completed by the end of 2026.

ATCG is required to provide the Agency for the Prevention of Corruption with prescribed data and reports concerning reports received and the action taken upon them, including annual data on the number of reports received, irregularities established and measures undertaken, while complying with confidentiality and personal data-protection requirements. During the previous two-year period, no whistleblower reports were submitted within ATCG. To ATCG's knowledge, during the same period no reports of corruption concerning ATCG's work were submitted to the Agency for the Prevention of Corruption, nor were any irregularities recorded in ATCG's handling of reports of corruption and other irregularities.

Working Group's assessment: The Working Group considers that ATCG has established the basic institutional and organisational prerequisites for reporting corruption and other irregularities and handling reports received. A person has been designated to receive and handle reports, employees have been familiarised with the available reporting options, and the designated person has received professional training in this area. At the same time, ATCG is currently undertaking activities to formally align its internal reporting system with the Law on Whistleblower Protection, including adopting a dedicated internal act regulating

in greater detail the procedure for handling reports. These activities are expected to be completed by the end of 2026. Since no reports were received during the period analysed, the application of the established mechanisms could not be additionally verified through practical cases. Following completion of the alignment activities, the consistent application of the prescribed rules will be of particular importance, especially regarding timely action, confidentiality, whistleblower protection and the fulfilment of obligations towards the competent authorities.

Initial risk: Inadequate fulfilment of specific obligations prescribed by anti-corruption and other regulations relevant to integrity

Depending on their respective roles and the circumstances of a particular case, ATCG, its public officials and other responsible persons are subject to a range of specific obligations established by regulations relevant to integrity. In addition to obligations established by the Law on the Prevention of Corruption that are not covered by the preceding initial risk, the analysis also covered relevant obligations arising from regulations governing lobbying, the financing of political entities and election campaigns, the prohibition of harassment at work and the media.

During the period analysed, the obligations of ATCG and its public officials arising from the Law on the Prevention of Corruption were fulfilled in accordance with the prescribed requirements. ATCG's public officials submitted the prescribed reports on their income and assets in a timely manner, while no gifts, sponsorships or donations were recorded. Obligations concerning the adoption, implementation and monitoring of the Integrity Plan and reporting on its implementation were fulfilled within the prescribed deadlines. During the period analysed, no irregularities were recorded in the fulfilment of other applicable obligations under the Law on the Prevention of Corruption covered by this initial risk.

Depending on their status and the applicable statutory provisions, ATCG, its public officials and employees are subject to the relevant obligations and restrictions established by regulations governing the financing of political entities and election campaigns. These obligations relate in particular to the prohibition of using public funds, official premises, equipment and other resources for election-campaign purposes; restrictions concerning the engagement of employees and use of official vehicles; and obligations to record, publish and submit data where the statutory conditions for their application to ATCG are met. No breaches of these obligations were recorded during the period analysed.

The assessment also considered obligations arising from regulations governing lobbying. Where the circumstances requiring their application arise, these obligations include appropriate conduct in communications with lobbyists, recording contacts and refusals to communicate, submitting the prescribed data to the Agency for the Prevention of Corruption and publishing such data, and taking action where prohibited lobbying is suspected. Relevant employees are familiar with the Law on Lobbying, while their practical familiarity with the manner of fulfilling individual obligations arising in specific cases was assessed as partial. During the period analysed, no cases of lobbying or prohibited lobbying relating to ATCG's work were recorded, and the application of these obligations could therefore not be additionally verified through practical cases.

The analysis also considered ATCG's obligations as an employer under regulations prohibiting harassment at work. ATCG is required to provide working conditions that respect the dignity and integrity of employees, familiarise employees with their rights, obligations and responsibilities concerning protection against harassment at work and, where proceedings are initiated, ensure that they are conducted in accordance with the prescribed rules and deadlines. Given the number of ATCG employees, there is no obligation to designate a standing mediator in advance; instead, a mediator is designated for a specific case in accordance with the law. No proceedings for protection against harassment at work were recorded during the period analysed.

The analysis also covered specific obligations of ATCG arising from regulations governing the media, where the circumstances requiring their application arise. Where media services are financed from public revenue, ATCG is required, before concluding a contract or making a payment, to verify that the prescribed financing requirements have been met, maintain the prescribed records of payments made, publish the annual records on its website and submit them to the competent ministry within the prescribed deadline. No irregularities in the fulfilment of these obligations were recorded during the period analysed. During the period concerned, ATCG did not provide financing to media founders through sponsorship of media content, advertising or other contracted services, and there were therefore no data to be recorded and submitted on this basis.

When preparing general acts and internal procedures, ATCG takes account of the risks of corruption and other prohibited conduct. During the previous two-year period, there were no amendments to general acts of direct relevance to service users for which consultations or a public debate would have been appropriate. Nevertheless, the Working Group identified an opportunity to improve the involvement of interested parties by arranging for the Accreditation Council, which includes representatives of interested parties, to consider relevant general acts when they are prepared or significantly amended in the future.

The analysis indicates that the specific obligations covered by this initial risk differ in their substance, the categories of persons to whom they apply and their implementation deadlines. While some obligations are fulfilled regularly or periodically, others arise only when circumstances prescribed by law occur. Their application therefore requires timely recognition that a specific obligation has arisen and the correct determination of the required course of action and the responsible person. No irregularities were identified in the fulfilment of obligations applicable during the period analysed, while the practical application of obligations that did not arise could not be assessed through specific cases.

Working Group's assessment: The Working Group considers that, during the period analysed, ATCG fulfilled the applicable specific obligations established by regulations relevant to integrity and that no irregularities in their fulfilment were identified. For obligations fulfilled regularly or periodically, including those concerning the adoption and implementation of the Integrity Plan, monitoring of its implementation and prescribed reporting, an appropriate practice exists for monitoring and fulfilling them in a timely manner. At the same time, some obligations arise only in specific circumstances prescribed by law, and there were no specific cases requiring their application during the period analysed. Given the diversity of these obligations, the categories of persons to whom they apply and the different deadlines and required courses of action, the Working Group considers it particularly important during the forthcoming period to ensure that such

obligations are identified in a timely manner and properly applied when the circumstances requiring their fulfilment arise, and that relevant employees and other responsible persons are appropriately familiarised with the obligations applicable to them.

PHASE II-B – DETERMINATION OF RESIDUAL RISKS AND ASSESSMENT OF EXPOSURE TO THOSE RISKS

Based on the results of the assessment of the existing situation, the initial risks identified, the existing measures and control mechanisms established, and the assessment of their application and effectiveness, the Working Group proceeded to determine the residual risks and assess the exposure of the Accreditation Body of Montenegro to those risks.

When determining the residual risks, the Working Group considered in particular whether the existing measures and control mechanisms sufficiently contribute to eliminating or reducing the identified initial risks and whether, despite their application, circumstances remain that could lead to the materialisation of integrity risks.

Residual risks were defined as specific risks remaining after consideration of the existing measures and control mechanisms, taking into account their actual application and effectiveness, as well as the factors that may affect the likelihood and consequences of each risk.

The existence and effective application of appropriate control mechanisms do not necessarily result in the complete elimination of a risk but may reduce the likelihood of its occurrence and/or its potential consequences. Accordingly, residual risks also include risks for which no specific weaknesses in the existing controls were identified but for which, owing to the nature of the business process, potential changes in circumstances or dependence on the actions of individuals, a certain level of exposure objectively remains.

For each residual risk identified, the Working Group individually assessed the likelihood of its occurrence and its potential consequences. Based on these values, the risk intensity was determined in accordance with the methodology for preparing the Integrity Plan and ATCG internal procedure *PR.07-1 – Risk Management*.

1) RISK AREA: LEADERSHIP AND MANAGEMENT

Initial risk	Residual risk / risk factor(s)	Exposure assessment
Inadequate strategic planning of the institution's work	Residual risk: Insufficient long-term orientation and continuity of strategic planning	L: 3 C: 5
	Risk factor: Absence of a formally adopted medium-term or long-term strategic document.	15/100 – low risk
	Residual risk: Inconsistent practices in the process of preparing and adopting the annual Work Programme	L: 3 C: 6
	Risk factor: Incomplete formalisation of the annual planning process with regard to responsibilities,	18/100 – medium risk

Initial risk	Residual risk / risk factor(s)	Exposure assessment
	deadlines, involvement of relevant staff, definition of objectives and indicators, and alignment of activities with available resources.	
Deviation from the established strategic objectives and priorities	Residual risk: Untimely identification of and response to deviations from planned activities and established objectives Risk factor: Insufficiently precise definition of deadlines, persons responsible for activities and expected results at the operational level, as well as changes and circumstances beyond ATCG's direct control.	L: 2 C: 6 12/100 – low risk
Violation of the institution's operating principles and policies	Residual risk: Insufficient consideration of the specific requirements and operating principles of the national accreditation body in the actions and decision-making of top management Risk factor: Changes in the composition of top management and the specific nature of the requirements and principles governing the work of the national accreditation body.	L: 2 C: 7 14/100 – low risk
Non-compliance with applicable regulations and standards	Residual risk: Possibility of untimely identification or implementation of amendments to relevant regulations, standards and mandatory documents Risk factors: The volume and frequency of amendments to relevant regulations, standards and mandatory documents; timely alignment depends on continuous monitoring and prompt implementation of future amendments.	L: 2 C: 8 16/100 – medium risk
Adoption of unlawful or inadequately reasoned decisions	Residual risk: Failures in applying or documenting the prescribed decision-making process Risk factors: The complexity of individual procedures and decisions; the possibility of omissions in applying individual procedural or control steps or in fully documenting the facts and grounds relevant to decision-making.	L: 2 C: 9 18/100 – medium risk
Inadequate control and monitoring of the institution's work	Residual risk: Untimely identification or correction of individual deviations in work despite the established control and monitoring mechanisms Risk factors: The simultaneous operation of different business processes and application of multiple internal control and monitoring	L: 2 C: 7 14/100 – low risk

Initial risk	Residual risk / risk factor(s)	Exposure assessment
	mechanisms; the possibility that an individual deviation may not be immediately identified or corrected.	
Insufficient transparency in leadership and management processes	Residual risk: Untimely or incomplete publication and updating of information and documents concerning ATCG's work and activities Risk factor: The continuous creation of new information and documents relevant to interested parties, and amendments to existing information and documents, which are subject to publication.	L: 2 C: 5 10/100 – low risk

Note: L – likelihood; C – consequence; risk intensity is calculated as the product of likelihood and consequence ($L \times C$).

2) RISK AREA: HUMAN RESOURCES POLICY AND THE ETHICAL AND PROFESSIONAL CONDUCT OF EMPLOYEES

Initial risk	Residual risk / risk factor(s)	Exposure assessment
Inefficient and irrational human resources policy	Residual risk: Untimely or incomplete provision of the necessary staffing capacity in accordance with the identified needs Risk factors: The possibility that the identified needs for strengthening staffing capacity may not be met in a timely manner or in full; recruitment depends on the availability of financial resources and the implementation of the relevant recruitment procedures; the possibility of an increased workload for existing employees until the necessary staffing capacity is secured.	L: 3 C: 8 24/100 – medium risk
Unlawful or inadequate planning and implementation of recruitment procedures	Residual risk: Inconsistent application of existing practices in conducting and documenting recruitment procedures Risk factor: Absence of a dedicated internal procedure formalising and standardising the existing practice for planning and conducting recruitment procedures, including participants' responsibilities, individual stages of the procedure, the method of evaluating candidates and documentation of the activities conducted.	L: 3 C: 7 21/100 – medium risk
Incompetent and unprofessional work	Residual risk: Insufficiently formalised monitoring and documentation of the maintenance of permanent staff competence	L: 3 C: 7 21/100 – medium risk

Initial risk	Residual risk / risk factor(s)	Exposure assessment
	Risk factors: Reliance on direct monitoring of employees' practical work without systematically recording the results; insufficient documentation of the effectiveness of professional training, where applicable.	
Unethical and unprofessional conduct	Residual risk: Inconsistent observance of the prescribed principles and rules of ethical and professional conduct Risk factors: The possibility of conflicts of interest or other circumstances that may affect impartiality, objectivity and professional integrity; consistent application of the established principles and rules depends on the conduct of individuals.	L: 2 C: 8 16/100 – medium risk

Note: L – likelihood; C – consequence; risk intensity is calculated as the product of likelihood and consequence ($L \times C$).

3) RISK AREA: FINANCIAL PLANNING AND MANAGEMENT

Initial risk	Residual risk / risk factor(s)	Exposure assessment
Inadequate planning and management of financial resources	Residual risk: Possibility that the approved budgetary funds may be insufficient to implement ATCG's planned activities and meet its development needs Risk factors: The final amount of approved budgetary funds depends on external decisions made during the preparation and adoption of the Budget of Montenegro; the possibility that the approved funds may be lower than ATCG's stated and justified financial needs.	L: 3 C: 7 21/100 – medium risk
	Residual risk: Untimely identification of significant deviations in the execution of the financial plan from the planned needs and activities Risk factor: Absence of formalised periodic reporting on budget execution according to a predefined schedule.	L: 3 C: 6 18/100 – medium risk
Incomplete alignment of governance and internal controls with legislative and regulatory requirements	Residual risk: Inconsistent application and monitoring of the established governance and internal control mechanisms Risk factors: The number of obligations concerning governance and internal control and their differing implementation schedules; the need for their continuous and periodic implementation, monitoring and documentation; the possibility of individual omissions or delays in fulfilling the prescribed	L: 3 C: 8 24/100 – medium risk

Initial risk	Residual risk / risk factor(s)	Exposure assessment
	obligations.	
Planning, implementation and control of public procurement procedures	Residual risk: Possibility of individual omissions in the planning, implementation, monitoring and control of public procurement procedures despite the established control mechanisms Risk factors: The complexity and highly regulated nature of public procurement procedures; the need for consistent application of the prescribed procedures and established control mechanisms; the possibility of individual omissions in conducting the procedures.	L: 2 C: 7 14/100 – low risk
Financial reporting and action upon audit findings and recommendations	Residual risk: Untimely elimination of irregularities and weaknesses identified through internal and external audits Risk factors: The possibility of new findings and recommendations arising from internal and external audits; the differing nature and complexity of recommendations; the need to assign responsibilities and deadlines promptly and monitor implementation until final closure.	L: 3 C: 7 21/100 – medium risk

Note: L – likelihood; C – consequence; risk intensity is calculated as the product of likelihood and consequence ($L \times C$).

4) RISK AREA: SAFEKEEPING AND SECURITY OF DOCUMENTS AND DATA

Initial risk	Residual risk / risk factor(s)	Exposure assessment
Inadequate protection of information systems and electronic data Inadequate protection of information systems and electronic data	Residual risk: Inconsistent application of information security measures and inadequate response to cyber threats and incidents Risk factors: Continuous exposure of information systems to cyber threats; the effectiveness of protection depends on the consistent application of the established technical and organisational measures; the need to identify and assess cyber threats and incidents promptly and respond in accordance with the prescribed obligations; limited internal professional competence in information technology.	L: 3 C: 8 24/100 – medium risk
	Residual risk: Possibility of access to certain electronic data and documents beyond the extent necessary for the performance of duties Risk factors: Insufficiently differentiated access rights to certain electronic data and documents under the existing method of exchanging working documents; the need to align	L: 2 C: 7 14/100 – low risk

Initial risk	Residual risk / risk factor(s)	Exposure assessment
	user access rights with business needs and employees' authorisations.	
Inadequate office and archival operations and physical protection of documentation	Residual risk: Unauthorised access to certain paper documents that may contain confidential information or personal data Risk factors: Storage of certain paper documents in open cabinets; the possibility of externally engaged persons accessing the premises when employees are not present.	L: 2 C: 8 16/100 – medium risk
Unauthorised use or disclosure of confidential and personal data and information	Residual risk: Inconsistent or untimely application of the established rules and obligations concerning the processing and protection of personal data Risk factors: Processing of different categories of personal data in multiple business processes; involvement of a greater number of employees and external service providers in individual processing activities; the need for continuous and consistent application of the prescribed and internal personal data-protection rules and for monitoring changes in the methods and circumstances of their processing.	L: 3 C: 8 24/100 – medium risk
Untimely or inadequate fulfilment of obligations concerning free access to information	Residual risk: Omissions or delays in fulfilling obligations concerning free access to information Risk factors: The number of obligations concerning free access to information and their differing implementation schedules; short and differing deadlines for their fulfilment; the involvement of several organisational units and employees in providing the information required for timely action and proactive publication; the need to continuously monitor and update published information.	L: 3 C: 8 24/100 – medium risk

Note: L – likelihood; C – consequence; risk intensity is calculated as the product of likelihood and consequence ($L \times C$).

5) RISK AREA: IMPARTIALITY OF THE NATIONAL ACCREDITATION BODY

Initial risk	Residual risk / risk factor(s)	Exposure assessment
Compromising ATCG's institutional independence and impartiality	Residual risk: Compromising ATCG's institutional independence and impartiality due to changes in institutional relationships or potential external influence Risk factors: ATCG's links with public-sector authorities and organisations within the institutional and financial environment in which it operates; the possibility of changes in institutional, organisational or financial	L: 2 C: 10 20/100 – medium risk

Initial risk	Residual risk / risk factor(s)	Exposure assessment
	relationships that may constitute a source of risk to ATCG's independence and impartiality.	
Conflicts of interest and compromised impartiality of persons involved in accreditation activities	Residual risk: Untimely identification or disclosure of an actual or potential conflict of interest involving persons engaged in accreditation activities Risk factors: The possibility that professional, business or other relationships and interests relevant to the impartiality of persons involved in accreditation activities may arise or change.	L: 2 C: 9 18/100 – medium risk
Inadequate identification and management of risks to impartiality	Residual risk: Untimely identification, evaluation or treatment of new or changed risks to impartiality Risk factors: Changes in institutional, organisational, business and other relationships and circumstances that may create new sources of risk to impartiality or alter existing ones.	L: 2 C: 9 18/100 – medium risk
Unequal or discriminatory treatment of users of accreditation services	Residual risk: Inconsistent application of the established accreditation criteria and procedures to service users Risk factors: The diversity and complexity of accreditation procedures and fields of conformity assessment; the need for professional judgement when applying individual requirements and evaluating evidence; the possibility of differing interpretations or application of the established criteria in individual procedures.	L: 2 C: 8 16/100 – medium risk

Note: L – likelihood; C – consequence; risk intensity is calculated as the product of likelihood and consequence ($L \times C$).

6) RISK AREA: ANTI-CORRUPTION

Initial risk	Residual risk / risk factor(s)	Exposure assessment
Inadequate handling of reports of corruption and other irregularities	Residual risk: Inconsistent application of the prescribed rules and obligations when handling reports of corruption and other irregularities Risk factors: The possibility of more complex individual cases arising; the need for consistent application of the prescribed rules and deadlines for handling reports; confidentiality and whistleblower-protection requirements; obligations concerning cooperation, provision of data and reporting to the competent authorities where the circumstances requiring their application arise.	L: 2 C: 8 16/100 – medium risk
Inadequate fulfilment	Residual risk: Failures to identify in a timely	L: 3 C:

Initial risk	Residual risk / risk factor(s)	Exposure assessment
of specific obligations prescribed by anti-corruption and other regulations relevant to integrity	manner and consistently fulfil specific obligations established by regulations relevant to integrity Risk factors: The number and diversity of specific obligations established by regulations relevant to integrity; differing deadlines, methods of fulfilment and categories of responsible persons; the fact that certain obligations arise only under specific circumstances; the need to continuously monitor applicable regulations and ensure that relevant employees and other responsible persons are appropriately familiarised with their respective obligations.	824/100 – medium risk

Note: L – likelihood; C – consequence; risk intensity is calculated as the product of likelihood and consequence ($L \times C$).

PHASE III – PLAN OF MEASURES TO ENHANCE THE LEVEL OF INTEGRITY

Following the identification and assessment of residual integrity risks, the Working Group proceeded to define measures for managing those risks with the aim of further reducing them, maintaining them at an acceptable level and continuously improving ATCG's integrity.

In accordance with the Programme for the Preparation of the Integrity Plan, employees were familiarised with the identified residual risks, the factors contributing to their occurrence and the results of the exposure assessment. During communication with employees, the existing controls and opportunities for their improvement were considered, as was the need to introduce additional measures in areas where specific weaknesses or opportunities for improvement had been identified during the assessment.

When defining the measures, the Working Group took into account the nature and assessed level of each residual risk, the existing control mechanisms, the results of their application to date, and ATCG's organisational, staffing and financial capacity. Particular attention was devoted to risks for which specific regulatory, organisational or procedural improvements were identified as necessary.

Given that residual risk represents the exposure remaining after the application of existing controls, it was not considered necessary to establish a new control for every risk identified. Where the existing mechanisms were assessed as appropriate and functional, the measures focused on their consistent application, monitoring and maintenance. Where specific opportunities for improvement were identified, additional preventive or corrective measures were established to further reduce the likelihood of the risk occurring and/or its potential consequences.

For each measure established, responsibility for its implementation, the implementation deadline and the relevant indicators or evidence were defined, enabling its implementation

and effects to be monitored. In this manner, the Plan of Measures provides a basis for systematically monitoring the management of integrity risks and further improving ATCG's existing control system.

Based on the results of the residual risk assessment and communication conducted with employees, the Working Group established the **Plan of Measures to Enhance the Level of Integrity**, presented below.

1) RISK AREA: LEADERSHIP AND MANAGEMENT

Residual risk	Measure for managing the residual risk	Responsibility / deadline	Implementation indicator / evidence
Insufficient long-term orientation and continuity of strategic planning Insufficient long-term orientation and continuity of strategic planning	Prepare and adopt an ATCG medium-term strategic document defining the key strategic objectives, priorities and development directions.	Director, with the participation of the heads of organisational units; Management Board within its competence. Deadline: 31 March 2027.	Medium-term strategic document prepared and adopted.
	Review the adequacy and continued relevance of ATCG's Mission, Vision, general objectives and Quality Policy at least once a year and update them where necessary.	Top management / Management Representative for Quality. Deadline: at least once a year.	Review documented as part of the management review; updates made where a need has been identified.
Inconsistent practices in the process of preparing and adopting the annual Work Programme	Formalise the process for preparing and adopting the annual Work Programme , including the principal stages, responsibilities and deadlines, participation of relevant staff, definition of objectives and indicators where applicable, and alignment of planned activities with the necessary resources.	Management Board / Director / heads of organisational units. Deadline: 30 June 2027.	Rules for preparing and adopting the annual Work Programme established and documented and applied when preparing the subsequent Work Programme.
Untimely identification of	Prepare and adopt an Action Plan for	Director / heads of organisational	Action Plan prepared and

Residual risk	Measure for managing the residual risk	Responsibility / deadline	Implementation indicator / evidence
and response to deviations from planned activities and established objectives Untimely identification of and response to deviations from planned activities and established objectives	implementing the annual Work Programme, defining activities, deadlines, responsible persons and expected results, in order to improve implementation monitoring and enable the timely identification of deviations.	units. Deadline: within 15 days of the adoption of the Work Programme.	adopted, with activities, deadlines, responsible persons and expected results defined.
	Periodically monitor the implementation of the Action Plan for the annual Work Programme and, where significant deviations occur, determine the necessary actions in a timely manner.	Director / heads of organisational units. Deadline: at least quarterly.	Documented reviews of Work Programme implementation; actions undertaken where significant deviations have been identified.
Insufficient consideration of the specific requirements and operating principles of the national accreditation body in the actions and decision-making of top management	Whenever the composition of top management changes, ensure that its newly appointed members are systematically familiarised with the key requirements and operating principles of the national accreditation body and the relevant documents.	Management Representative for Quality / heads of departments. Deadline: continuously, upon appointment.	Core set of relevant documents and information defined; familiarisation of newly appointed members documented.
Possibility of untimely identification or implementation of amendments to relevant regulations, standards and mandatory documents	Continue monitoring relevant regulations, standards and mandatory documents and promptly implement the necessary amendments to ATCG's documentation and	Secretary / Adviser in the Department for Development and International Cooperation / Management Representative for Quality / responsible managers. Deadline: continuously, whenever a relevant amendment occurs.	Relevant amendments identified in a timely manner and, where necessary, incorporated into the management system documentation and ATCG's practices.

Residual risk	Measure for managing the residual risk	Responsibility / deadline	Implementation indicator / evidence
	procedures.		
Failures in applying or documenting the prescribed decision-making process	Continue consistently applying the prescribed procedures and control mechanisms in the decision-making process, while documenting the relevant facts and grounds for decisions.	Responsible persons and expert bodies. Deadline: continuously.	Case documentation confirms that the prescribed process has been applied; internal audit results indicate no systemic failures.
Untimely identification or correction of individual deviations in work despite the established control and monitoring mechanisms	Continue applying the existing internal control and monitoring mechanisms, including internal audits, management reviews and monitoring the implementation of established corrective actions.	Director / Management Representative for Quality / heads of organisational units. Deadline: continuously.	Planned internal audits and management reviews conducted; implementation of established corrective actions monitored.
Untimely or incomplete publication and updating of information and documents concerning ATCG's work and activities	Continue monitoring, promptly publishing and updating information and documents relevant to interested parties.	Responsible employees / Director. Deadline: continuously.	Relevant information and documents published and updated on the ATCG web portal in a timely manner.

2) RISK AREA: HUMAN RESOURCES POLICY AND THE ETHICAL AND PROFESSIONAL CONDUCT OF EMPLOYEES

Residual risk	Measure for managing the residual risk	Responsibility / deadline	Implementation indicator / evidence
Untimely or incomplete provision of the necessary staffing capacity in accordance	Regularly review ATCG's staffing needs, taking into account existing capacity, employee workloads, the planned	Director / heads of organisational units. Deadline: at least once a year and as necessary.	Review of staffing needs documented; identified needs incorporated into programme and financial planning;

Residual risk	Measure for managing the residual risk	Responsibility / deadline	Implementation indicator / evidence
with the identified needs	volume and structure of work, and the competence required; use the results as an input for programme, human resources and financial planning; and, once the necessary conditions have been met, promptly undertake activities to fill posts for which a need has been identified.		procedures for filling posts initiated or completed once the necessary conditions have been met.
Inconsistent application of existing practices in conducting and documenting recruitment procedures	Prepare and adopt an internal procedure for planning and conducting recruitment procedures , regulating the key stages of the procedure, participants' responsibilities, the method of evaluating candidates and the documentation of activities conducted, including the necessary standardised records/forms.	Director / ATCG Secretary. Deadline: 31 March 2027.	Internal procedure adopted; necessary records/forms established; procedure applied in subsequent recruitment procedures.
Insufficiently formalised monitoring and documentation of the maintenance of permanent staff competence	Establish a systematic method for monitoring and documenting the maintenance of permanent staff competence , including, where applicable, monitoring the effectiveness of professional training.	Director / immediate supervisors / Management Representative for Quality. Deadline: 30 June 2027.	Method for monitoring and documenting established; appropriate records established and maintained.
Insufficiently formalised monitoring and documentation of the maintenance of permanent staff competence	Review the maintenance of employees' competence and identify further professional training	Immediate supervisors / Director. Deadline: at least once a year.	Results of the review of competence and training needs documented; identified needs taken into account

Residual risk	Measure for managing the residual risk	Responsibility / deadline	Implementation indicator / evidence
	needs, using the results as one of the inputs for training planning.		when preparing the Training Plan.
Inconsistent observance of the prescribed principles and rules of ethical and professional conduct	Continue applying the existing preventive and control mechanisms for ensuring ethical and professional conduct , including familiarising employees and externally engaged persons with the relevant rules and obligations concerning integrity, impartiality, confidentiality and the prevention of conflicts of interest.	Director / Integrity Manager / responsible employees. Deadline: continuously; for new persons, upon recruitment or engagement.	Relevant declarations and contractual commitments signed; documented evidence of familiarisation; records of any reported or established violations.

3) RISK AREA: FINANCIAL PLANNING AND MANAGEMENT

Residual risk	Measure for managing the residual risk	Responsibility / deadline	Implementation indicator / evidence
Possibility that the approved budgetary funds may be insufficient to implement ATCG's planned activities and meet its development needs	Continue the timely and properly justified planning of ATCG's financial needs , linking them to the Work Programme and Staffing and development needs, and prioritising activities in accordance with the available financial resources.	Director / heads of organisational units, within their respective competences. Deadline: continuously, as part of annual financial planning.	Proposals concerning financial needs prepared and justified in a timely manner and linked to planned programme, staffing and development activities; priorities established and the Work Programme aligned with the available financial resources.
Untimely identification of significant deviations in the execution of the financial plan from the planned needs and	Establish documented periodic monitoring of the execution of the financial plan by reviewing planned and actual income and expenditure,	Director. Deadline: at least once every six months.	Periodic reviews of the execution of the financial plan prepared; significant deviations recorded and appropriate activities undertaken, where

Residual risk	Measure for managing the residual risk	Responsibility / deadline	Implementation indicator / evidence
activities	available funds and significant deviations, and undertaking the necessary activities where deviations are identified.		applicable.
Inconsistent application and monitoring of the established governance and internal control mechanisms	Ensure the regular and timely implementation and monitoring of obligations concerning governance and internal control , including an annual internal control self-assessment, the adoption and monitoring of an improvement plan where weaknesses are identified, and the prescribed annual reporting.	Director / officer coordinating the implementation of internal control, within their respective competences. Deadline: continuously, in accordance with the prescribed deadlines and schedules for individual obligations.	Annual internal control self-assessment conducted; improvement plan adopted and its implementation monitored, where applicable; annual report on activities undertaken to implement and improve governance and internal control prepared and submitted to the competent authorities in a timely manner.
Possibility of individual omissions in the planning, implementation, monitoring and control of public procurement procedures despite the established control mechanisms	Continue consistently applying the established mechanisms for planning, implementing, monitoring and controlling public procurement procedures , including the application of conflict-of-interest prevention rules, monitoring of contract performance and submission of the prescribed reports.	Director / public procurement officer / other responsible persons, within their respective responsibilities. Deadline: continuously, in accordance with the prescribed deadlines and schedules for individual obligations.	Public procurement plans, records and reports prepared and published or submitted within the prescribed deadlines; contract performance monitoring documented; prescribed conflict-of-interest prevention mechanisms applied.

Residual risk	Measure for managing the residual risk	Responsibility / deadline	Implementation indicator / evidence
Untimely elimination of irregularities and weaknesses identified through internal and external audits	Continue taking timely action upon internal and external audit findings and recommendations and monitor their implementation until final closure.	Director / persons responsible for implementing recommendations, within their respective competences. Deadline: continuously, in accordance with the deadlines established for implementing individual recommendations.	Updated overview of internal and external audit findings and recommendations, including their implementation status, responsible persons and deadlines; recommendations implemented within the established deadlines or their implementation documented and monitored until final closure.

4) RISK AREA: SAFEKEEPING AND SECURITY OF DOCUMENTS AND DATA

Residual risk	Measure for managing the residual risk	Responsibility / deadline	Implementation indicator / evidence
Inconsistent application of information security measures and inadequate response to cyber threats and incidents Inconsistent application of information security measures and inadequate response to cyber threats and incidents	Continue consistently applying and monitoring the established information security measures and ensure the timely identification, recording and assessment of cyber threats and incidents, as well as action and reporting in accordance with the prescribed obligations where the statutory conditions are met.	Director / person designated to monitor the implementation of information security measures, within their respective competences. Deadline: continuously or within the prescribed deadlines where a cyber threat or incident occurs.	Monitoring of the implementation of information security measures documented; cyber threats and incidents recorded and assessed, where any have occurred; prescribed notifications and reports completed, where applicable.

Residual risk	Measure for managing the residual risk	Responsibility / deadline	Implementation indicator / evidence
	Periodically conduct awareness-raising and professional training activities for employees in information security and cybersecurity, focusing on practical security risks and the appropriate response to a suspected security incident.	Designated person responsible for information security, with professional support from the IT service provider. Deadline: at least once a year and as necessary.	Training/activity conducted; documented evidence of implementation.
Possibility of access to certain electronic data and documents beyond the extent necessary for the performance of duties	Upon commissioning the new information system, and subsequently on a periodic basis and whenever an employee's post, duties or authorisations change, review the adequacy of assigned user roles and access rights to electronic data and documents and, where necessary, adjust them in accordance with business needs and user authorisations.	Designated person responsible for information security / responsible managers. Deadline: upon commissioning the system, at least once a year and whenever relevant changes occur.	Verification and periodic review of user roles and access rights documented; necessary adjustments made, where applicable.
Unauthorised access to certain paper documents that may contain confidential information or personal data	Ensure that paper documents containing confidential information or personal data are stored in a manner that restricts access to authorised persons.	Director / ATCG Secretary / responsible employees. Deadline: 31 March 2027.	Documents containing confidential information or personal data placed in a controlled-access storage area.
Inconsistent or untimely application of the established	Continue consistently applying and periodically	Director / ATCG Secretary / employee responsible for personal data protection, within their respective	Periodic monitoring of compliance with obligations concerning the

Residual risk	Measure for managing the residual risk	Responsibility / deadline	Implementation indicator / evidence
rules and obligations concerning the processing and protection of personal data	monitoring compliance with obligations concerning the processing and protection of personal data, including the currency of records, access rights, retention periods and arrangements with external processors, and undertake the necessary activities where deviations or a need for amendments are identified.	competences. Deadline: continuously or within the statutory deadlines where circumstances requiring the fulfilment of individual obligations arise.	processing and protection of personal data documented; necessary updates made and appropriate activities undertaken where deviations or changes are identified, where applicable.
Omissions or delays in fulfilling obligations concerning free access to information	Continue consistently applying and periodically monitoring compliance with obligations concerning free access to information, including the timely proactive publication and updating of information, handling of requests and regular review of the Guide, and undertake the necessary activities where deviations or a need for amendments are identified.	Information Access Officer / Director / responsible employees, within their respective competences. Deadline: continuously or within the statutory deadlines where circumstances requiring the fulfilment of individual obligations arise.	Monitoring of compliance with obligations concerning free access to information documented; prescribed information published and updated in a timely manner; requests, where received, resolved in accordance with the prescribed procedure.

5) RISK AREA: IMPARTIALITY OF THE NATIONAL ACCREDITATION BODY

Residual risk	Measure for managing the residual risk	Responsibility / deadline	Implementation indicator / evidence
Compromising ATCG's institutional independence and impartiality due to changes in institutional relationships or potential external influence	Continue periodically reviewing ATCG's relationships with related bodies and institutions in order to identify new or changed sources of risk to independence and impartiality in a timely manner and, where necessary, establish appropriate measures to eliminate such risks or reduce them to an acceptable level.	Director / Management Representative for Quality. Deadline: at least once a year and whenever significant changes occur.	Analysis of relationships with related bodies documented; measures established and implemented where a new or changed risk has been identified.
Untimely identification or disclosure of an actual or potential conflict of interest involving persons engaged in accreditation activities	Continue consistently applying the existing mechanisms for preventing, identifying and managing conflicts of interest and risks to impartiality , including declarations of impartiality, verification of impartiality for specific engagements, and the possibility for service users to identify a potential conflict of interest.	Director / responsible managers / employees and other persons involved in accreditation activities. Deadline: continuously and for each relevant engagement.	Declarations and contractual commitments signed; impartiality checks documented; action taken in response to an identified potential conflict of interest recorded.
Untimely identification, evaluation or treatment of new or changed risks to impartiality	Continue regularly reviewing and updating the Risk Register , including risks to impartiality, taking into account changes in the organisation, institutional relationships,	Director / Management Representative for Quality / Accreditation Council within its role. Deadline: at least once a year and whenever significant changes occur.	Risk Register updated; consideration of risks to impartiality documented; measures established where necessary.

Residual risk	Measure for managing the residual risk	Responsibility / deadline	Implementation indicator / evidence
	accreditation activities and other circumstances that may constitute a new or changed source of risk.		
Inconsistent application of the established accreditation criteria and procedures to service users	Continue applying the established accreditation criteria and standardised accreditation procedures and the existing mechanisms for ensuring their consistent application to all service users.	Director / managers / employees and other persons involved in accreditation procedures. Deadline: continuously.	Results of internal audits and management system reviews; complaint and appeal records; evidence of whether any systemic deviations in the application of criteria and procedures have been identified.

6) RISK AREA: ANTI-CORRUPTION

Residual risk	Measure for managing the residual risk	Responsibility / deadline	Implementation indicator / evidence
Inconsistent application of the prescribed rules and obligations when handling reports of corruption and other irregularities Inconsistent application of the prescribed rules and obligations when handling reports of corruption and other irregularities	Continue consistently applying and monitoring the established rules for handling reports of corruption and other irregularities, including compliance with the prescribed deadlines, confidentiality and whistleblower protection requirements, as well as the timely fulfilment of applicable obligations concerning cooperation with and reporting to the competent authorities.	Person designated to receive and handle whistleblower reports / Integrity Manager / Director, within their respective competences. Deadline: continuously, in accordance with the prescribed deadlines.	Application of the established rules monitored and documented; reports received, where any, handled within the prescribed deadlines and in accordance with confidentiality and whistleblower protection requirements; prescribed obligations towards the competent authorities fulfilled in a timely manner.
	Provide professional	Director / person	Documented

Residual risk	Measure for managing the residual risk	Responsibility / deadline	Implementation indicator / evidence
	training for the person designated to receive and handle reports, particularly regarding the handling of reports of corruption and other irregularities and whistleblower protection, and periodically familiarise employees with the available options and methods for reporting irregularities and the fundamental rules of whistleblower protection.	designated to receive and handle reports / Integrity Manager. Deadline: at least once a year.	evidence of professional training provided to the responsible person and of employees having been familiarised with the available options and methods for reporting irregularities and with whistleblower protection.
Failures to identify in a timely manner and consistently fulfil specific obligations established by regulations relevant to integrity Failures to identify in a timely manner and consistently fulfil specific obligations established by regulations relevant to integrity	Continue continuously monitoring and promptly fulfilling specific obligations established by regulations relevant to integrity, including regular and periodic obligations, as well as promptly identifying and fulfilling obligations arising under specific circumstances, in accordance with the prescribed deadlines and requirements.	Director / Secretary / Integrity Manager / public officials and other responsible persons, within their respective competences. Deadline: continuously and within the prescribed deadlines.	Fulfilment of specific obligations established by regulations relevant to integrity monitored and documented; applicable obligations fulfilled within the prescribed deadlines and in accordance with the established requirements; no breaches of these obligations recorded.
	Improve the practical familiarity of relevant employees and other responsible persons with the specific obligations	Director / Secretary / Integrity Manager, within their respective competences. Deadline: at least once a year.	Relevant employees and other responsible persons familiarised with the specific obligations established by regulations relevant

Residual risk	Measure for managing the residual risk	Responsibility / deadline	Implementation indicator / evidence
	established by regulations relevant to integrity, with particular emphasis on obligations that arise only under specific circumstances and the required course of action in such cases.		to integrity; documented evidence of implementation.

5. METHODOLOGY FOR ASSESSING RISK INTENSITY

The Accreditation Body of Montenegro (ATCG) has adopted the following methodology for assessing risk intensity, pursuant to procedure *PR.07-1 Risk Management*:

Risk intensity assessment:

Risk intensity is calculated by multiplying likelihood by consequence—likelihood (1–10) × consequence (1–10)—and is visually presented using the risk matrix shown in the figure below.

POSLEDICA	ozbiljna	10									
		9									
		8									
	umjerena	7									
		6									
		5									
		4									
	mala	3									
		2									
		1									
Intenzitet rizika (posljedica) x vjerovatnoća)		niska			srednja			visoka			
		VJEROVATNOĆA									

*Legenda:

procjena rizika	nizak	srednji	visok
	1-15	16-48	49-100

- /L – **Low-intensity risk:** Corruption or other forms of breaches of integrity are unlikely to occur in this process due to the existing control measures.
- /M – **Medium-intensity risk:** Corruption or other forms of breaches of integrity may occur in this process, but the risk is managed through control measures.
- /H – **High-intensity risk:** Corruption or other forms of breaches of integrity are already present in this process or are highly likely to occur.

Risk intensity may range from 1 to 100. Scores from 1 to 15 represent the “lowest likelihood” of corruption or other forms of breaches of integrity occurring, with a “very low” consequence (**low-intensity risk**). Scores from 16 to 48 represent a “medium likelihood” of corruption or other forms of breaches of integrity occurring, with a “moderate” consequence (**medium-intensity risk**), while scores from 49 to 100 indicate an “almost certain” occurrence of corruption or other forms of breaches of integrity, with a “very high” consequence (**high-intensity risk**).

Risk monitoring

Appropriate actions (measures) are undertaken for all identified risks, particularly those classified as medium- and high-intensity risks, with the aim of eliminating them or reducing them to the lowest possible level. Risks are monitored regularly, and changes in their status since the previous review are indicated using the following symbols:

- ↔ No change
- ↑ Increased risk
- ↓ Reduced risk

**Legend:

Change in status since the previous review Symbol	No change	Increased risk	Reduced risk
	↔	↑	↓

Review date:

Review conducted by:

6. INTEGRITY PLAN FORM

Following the collection of information, communication and consultations with employees, and a detailed analysis conducted by the Working Group, on 2 September 2026 the Integrity Manager began completing the Integrity Plan form on the electronic platform of the Agency for the Prevention of Corruption. Completion of the form was finalised on 7 September 2026.

The newly prepared Integrity Plan for the period 2027–2028, together with the improvement measures (see Section 4 of this document), was adopted by the Director of ATCG on 11 September 2026 (ATCG No. 17-332/26-5 of 11 September 2026) and submitted to the Agency for the Prevention of Corruption electronically through its electronic platform on the same date.

The Integrity Plan of the Accreditation Body of Montenegro for the period 2027–2028 is annexed to this document in tabular form, using the form prescribed by the Agency for the Prevention of Corruption.

7. DECISION ON THE ADOPTION AND ENTRY INTO FORCE OF THE INTEGRITY PLAN

Na osnovu čl. 75 Zakona o sprečavanju korupcije ("Sl. list Crne Gore", br. 54/2024, 41/2026 - Odluka US CG, 98/2026, 114/2026 - drugi propis i 117/2026.), čl. 12 Odluke o osnivanju Akreditacionog tijela Crne Gore ("Sl. list Republike Crne Gore", br. 21/2007 i "Sl. list Crne Gore", br. 13/2025, 35/2025 i 117/2025) i člana 14 Statuta Akreditacionog tijela Crne Gore, donosim:

ODLUKU
o usvajanju Plana integriteta Akreditacionog tijela Crne Gore
za dvogodišnji period 2027-2028. godine



1. Usvaja se Plan integriteta Akreditacionog tijela Crne Gore za period 2027-2028. godine.
2. Zadužuje se Menadžer integriteta da, u skladu sa čl. 81 Zakona o sprečavanju korupcije, najkasnije do 01. aprila tekuće godine sačini i podnese direktoru ATCG pisani izvještaj o realizaciji mjera iz Plana integriteta za predhodnu godinu.
3. Zadužuju se svi zaposleni u Akreditacionom tijelu Crne Gore da na zahtjev Menadžera integriteta dostave sve potrebne informacije i dokumenta neophodna za efikasno sprovođenje Plana integriteta.

Obrazloženje

Članom 75 Zakona o sprečavanju korupcije propisano je da organ vlasti donosi Plan integriteta koji sadrži mjere kojima se sprečavaju i otklanjaju mogućnosti za nastanak i razvoj korupcije i obezbjeđuje povjerenje građana u njihov rad.

Plan integriteta donosi se u skladu sa pravilima za izradu i sprovođenje Plana integriteta koja donosi Agencija za sprečavanje korupcije.

S tim u vezi, Rješenjem ATCG br. 17-332/26-1 od 03.08.2026.godine određeno je odgovorno lice za izradu i sprovođenje Plana integriteta (Menadžer integriteta), dok je Rješenjem ATCG br. 17-332/26-2 od 03.08.2026.godine formirana Radna grupa za pripremu i izradu Plana integriteta za dvogodišnji period 2027-2028.

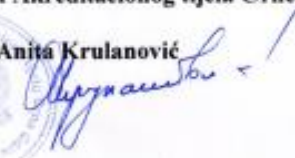
Radna grupa je dana 08.09.2026. godine dostavila direktorici ATCG na razmatranje i usvajanje predlog Plana integriteta Akreditacionog tijela Crne Gore za period 2027-2028. godine, koji je u cjelosti prihvaćen.

Na osnovu izloženog riješeno je kao u dispozitivu ove odluke.

Odluka stupa na snagu danom donošenja.

PRAVNA POUKA: Protiv ove odluke može se izjaviti žalba nadležnoj Komisiji za žalbe u roku od 8 dana od dana objave iste.

Direktorica Akreditacionog tijela Crne Gore


Anita Krulanović


Dostaviti:

- na oglasnoj tabli
- Agenciji za sprečavanje korupcije
- Arhivi

INTEGRITY PLAN — ACCREDITATION BODY OF MONTENEGRO

RISK REGISTER

RISK REGISTER			RISK ASSESSMENT AND MEASUREMENT					RISK RESPONSE			RISK REVIEW AND REPORTING	
Risk areas	Posts	Basic risks	Existing control measures	Remaining risks (residual)	Likelihood	Consequence	Assessment	Proposed measures for reducing/eliminating risks	Responsible person	Deadline	Status	Brief description and assessment of measure implementation
1.1 Leadership and management	Director Head of Service Management Board	Inadequate strategic planning of the institution's work	Laws and secondary legislation Internal acts of the institution Mission, Vision and strategic objectives Annual Work Programmes of the institution	Insufficient long-term orientation and continuity of strategic planning. Inconsistent practices in the preparation and adoption of the annual Work Programme.	3	6	18	Prepare and adopt an ATCG medium-term strategic document. Review the adequacy and continued relevance of ATCG's Mission, Vision, general objectives and Quality Policy Formalise the process for preparing and adopting the annual Work Programme.	Director Head of Service Management Board Director Management Board Director Management Board	31.03.2027 At least once a year 30.06.2027	↔	
1.2 Leadership and management	Director Head of Service	Deviation from the established strategic objectives and priorities	Laws and secondary legislation Internal acts of the institution Mission, Vision and strategic objectives Annual Work Programmes of the institution	Untimely identification of and response to deviations from planned activities and established objectives	2	6	12	Prepare and adopt an Action Plan for implementing the annual Work Programme. Periodically monitor implementation of the Action Plan for the annual Work Programme.	Director Head of Service Director Head of Service	Within 15 days of the adoption of the Work Programme At least quarterly	↔	

1.3 Leadership and management	Director Management Board Heads of Services Heads of Departments	Violation of the institution's operating principles and policies	Laws and secondary legislation Internal acts of the institution Internal rules and procedures Management system established in accordance with the international standard ISO/IEC 17011:2017	Insufficient consideration of the specific requirements and operating principles of the national accreditation body in the actions and decision-making of top management	2	7	14	Whenever the composition of top management changes, ensure that its newly appointed members are systematically familiarised with the key requirements and operating principles of the national accreditation body and the relevant documents.	Head of Service Management Representative for Quality	Continuously, upon appointment.	↔	
1.4 Leadership and management	Director Head of Service Secretary Management Representative for Quality	Non-compliance with applicable regulations and standards	Internal acts of the institution Laws and secondary legislation Internal rules and procedures International documents and standards	Possibility of untimely identification or implementation of amendments to relevant regulations, standards and mandatory documents	2	8	16	Continue monitoring relevant regulations, standards and mandatory documents and promptly implement the necessary amendments to ATCG's documentation and procedures.	Director Head of Department Head of Service Secretary Management Representative for Quality Adviser in the Service for Development and International Cooperation	Continuously, whenever a relevant amendment occurs	↔	
1.5 Leadership and management	Director Management Board	Adoption of unlawful or inadequately reasoned decisions	Publicly available information Laws and secondary legislation Internal acts of the institution Internal rules and procedures Expert and	Failures in applying or documenting the prescribed decision-making process	2	9	18	Continue consistently applying the prescribed procedures and control mechanisms in the decision-making process.	Director Management Board Expert bodies and committees	Continuously	↔	

			advisory bodies and committees									
1.6 Leadership and management	Director Head of Service Management Board Supervisory Board	Inadequate control and monitoring of the institution's work	Activity Report Laws and secondary legislation Internal rules and procedures Internal audits Management reviews	Untimely identification or correction of individual deviations in work despite the established control and monitoring mechanisms	2	7	14	Continue applying the existing internal control and monitoring mechanisms, including internal audits, management reviews and monitoring the implementation of established corrective measures.	Director Head of Service Management Representative for Quality	Continuously	↔	
1.7 Leadership and management	Director Head of Service	Insufficient transparency in leadership and management processes	Laws and secondary legislation Internal acts of the institution Internal rules and procedures	Untimely or incomplete publication and updating of information and documents concerning ATCG's work and activities	2	5	10	Continue monitoring, promptly publishing and updating information and documents relevant to interested parties.	Director Head of Service Adviser in the Service for Development and International Cooperation	Continuously	↔	
2.1 Human resources policy and the ethical and professional conduct of employees	Director Head of Department Head of Service	Inefficient and irrational human resources policy	Staffing Capacity Analysis Laws and secondary legislation Internal acts of the institution	Untimely or incomplete provision of the necessary staffing capacity in accordance with the	3	8	24	Regularly review ATCG's staffing needs, taking into account existing capacity, employee workloads, the planned volume and structure of work, and the competence required;	Director Head of Department Head of Service	At least once a year and as necessary.	↔	

			Annual Work Programmes of the institution Budget planning	identified needs				use the results as an input for programme, human resources and financial planning; and, once the necessary conditions have been met, promptly undertake activities to fill posts for which a need has been identified.				
2.2 Human resources policy and the ethical and professional conduct of employees	Director Secretary	Unlawful or inadequate planning and implementation of recruitment procedures	Laws and secondary legislation Internal acts of the institution	Inconsistent application of existing practices in conducting and documenting recruitment procedures	3	7	21	Prepare and adopt an internal procedure for planning and conducting recruitment procedures, regulating the key stages of the procedure, participants' responsibilities, the method of evaluating candidates and the documentation of activities conducted, including the necessary standardised records/forms.	Director Secretary	31.03.2027	↔	
2.3 Human resources policy and the ethical and professional conduct of employees	Director All employees Externally engaged members of governing, advisory and expert bodies Externally engaged assessors and technical experts	Incompetent and unprofessional work	Internal acts of the institution Internal rules and procedures	Insufficiently formalised monitoring and documentation of the maintenance of permanent staff competence	3	7	21	Establish a systematic method for monitoring and documenting the maintenance of permanent staff competence, including, where applicable, monitoring the effectiveness of professional training.	Director Head of Service Management Representative for Quality	30.06.2027	↔	

								Review the maintenance of employees' competence and identify further professional training needs, using the results as one of the inputs for training planning.	Director Head of Department Head of Service Management Representative for Quality	najmanje jednom godišnje		
2.4 Human resources policy and the ethical and professional conduct of employees	Director All employees Externally engaged members of governing, advisory and expert bodies Externally engaged assessors and technical experts	Unethical and unprofessional conduct	Code of Ethics Laws and secondary legislation Internal acts of the institution	Inconsistent observance of the prescribed principles and rules of ethical and professional conduct	2	8	16	Continue applying the existing preventive and control mechanisms for ensuring ethical and professional conduct, including familiarising employees and externally engaged persons with the relevant rules and obligations concerning integrity, impartiality, confidentiality and the prevention of conflicts of interest.	Director Secretary Integrity Manager Management Representative for Quality	Continuously; for new persons, upon recruitment or engagement	↔	
3.1 Financial planning and management	Director Head of Service Management Board	Inadequate planning and management of financial resources	Budget Law Laws and secondary legislation Internal acts of the institution Annual Work Programmes of the institution	Possibility that the approved budgetary funds may be insufficient to implement ATCG's planned activities and meet its development needs. Untimely identification of significant	3	7	21	Continue the timely and properly justified planning of ATCG's financial needs, linking them to the Work Programme and staffing and development needs, and prioritising activities in accordance with the available financial resources.	Director Head of Service Director Head of Service	Continuously, as part of annual financial planning.	↔	

				deviations in the execution of the financial plan from the planned needs and activities.				Establish documented periodic monitoring of the execution of the financial plan by reviewing planned and actual income and expenditure, available funds and significant deviations, and undertake the necessary activities where deviations are identified.		At least once every six months.		
3.2 Financial planning and management	Director All employees Officer coordinating the implementation of internal control	Incomplete alignment of governance and internal controls with legislative and regulatory requirements	Laws and secondary legislation Internal acts of the institution Internal rules and procedures	Inconsistent application and monitoring of the established governance and internal control mechanisms	3	8	24	Ensure the regular and timely implementation and monitoring of obligations concerning governance and internal control, including an annual internal control self-assessment, the adoption and monitoring of an improvement plan where weaknesses are identified, and the prescribed annual reporting.	Director Officer coordinating the implementation of internal control	Continuously, in accordance with the prescribed deadlines	↔	
3.3 Financial planning and management	Director Public Procurement Officer	Planning, implementation and control of public procurement procedures	Laws and secondary legislation Internal acts of the institution Internal rules and procedures	Possibility of individual omissions in the planning, implementation, monitoring and control of public procurement procedures despite the	2	7	14	Continue consistently applying the established mechanisms for planning, implementing, monitoring and controlling public procurement procedures, including the application of conflict-of-interest prevention rules,	Director Public Procurement Officer	Continuously, in accordance with the prescribed deadlines	↔	

				established control mechanisms				monitoring of contract performance and prescribed reporting.				
3.4 Financial planning and management	Director Head of Service Management Board	Financial reporting and action upon audit findings and recommendations	Internal audit External audit Laws and secondary legislation Internal acts of the institution Internal rules and procedures	Untimely elimination of irregularities and weaknesses identified through internal and external audits	3	7	21	Continue taking timely action upon internal and external audit findings and recommendations and monitor their implementation until final closure.	Director Head of Service	Continuously, in accordance with the established deadlines	↔	
4.1 Safekeeping and security of data and documents	Director All employees Information Security Officer	Inadequate protection of information systems and electronic data	Laws and secondary legislation Internal acts of the institution Internal rules and procedures	Inconsistent application of information security measures and inadequate response to cyber threats and incidents. Possibility of access to certain electronic data and documents beyond the extent necessary for the performance of duties.	3	8	24	Continue consistently applying and monitoring the established information security measures and ensure the timely identification, recording and assessment of cyber threats and incidents, as well as action and reporting in accordance with the prescribed obligations where the statutory conditions are met. Periodically conduct awareness-raising and professional training activities for employees in information security and cybersecurity, focusing on practical security risks and the	Director Information Security Officer Information Security Officer	Continuously At least once a year	↔	

								appropriate response to a suspected security incident.				
								Upon commissioning the new information system, and subsequently on a periodic basis and whenever an employee’s post, duties or authorisations change, review the adequacy of assigned user roles and access rights to electronic data and documents and, where necessary, adjust them in accordance with business needs and user authorisations.	Information Security Officer	At least once a year and whenever relevant changes occur		
4.2 Safekeeping and security of data and documents	Director All employees Secretary	Inadequate office and archival operations and physical protection of documentation	Laws and secondary legislation Internal acts of the institution Internal rules and procedures	Unauthorised access to certain paper documents that may contain confidential information or personal data	2	8	16	Ensure that paper documents containing confidential information or personal data are stored in a manner that restricts access to authorised persons.	Director Head of Service Secretary	31.03.2027	↔	
4.3 Safekeeping and security of data and documents	Director Secretary Information Security Officer Personal Data Protection Officer	Unauthorised use or disclosure of confidential and personal data and information	Internal rules and procedures Laws and secondary legislation Internal acts	Inconsistent or untimely application of the established rules and obligations concerning the processing and protection	3	8	24	Continue consistently applying and periodically monitoring compliance with obligations concerning the processing and protection of personal data, including the	Director Secretary Personal Data Protection Officer	Continuously, in accordance with the prescribed deadlines	↔	

			of the institution	of personal data				currency of records, access rights, retention periods and arrangements with external processors, and undertake the necessary activities where deviations or a need for amendments are identified.				
4.4 Safekeeping and security of data and documents	Director Information Access Officer Secretary	Untimely or inadequate fulfilment of obligations concerning free access to information	Laws and secondary legislation Internal acts of the institution Internal rules and procedures	Omissions or delays in fulfilling obligations concerning free access to information	3	8	24	Continue consistently applying and periodically monitoring compliance with obligations concerning free access to information, including the timely proactive publication and updating of information, handling of requests and regular review of the Guide, and undertake the necessary activities where deviations or a need for amendments are identified.	Director Information Access Officer	Continuously, in accordance with the prescribed deadlines	↔	
5.1 Impartiality of the national accreditation body	Director Management Board Management Representative for Quality	Compromising institutional independence and impartiality	Laws and secondary legislation Internal acts of the institution Internal rules and procedures	Compromising ATCG's institutional independence and impartiality due to changes in institutional relationships or potential	2	10	20	Continue periodically reviewing ATCG's relationships with related bodies and institutions in order to identify new or changed sources of risk to independence and impartiality in a timely manner and, where necessary, establish	Director Management Representative for Quality	At least once a year	↔	

				external influence				appropriate measures to eliminate such risks or reduce them to an acceptable level.				
5.2 Impartiality of the national accreditation body	Director All employees Management Representative for Quality Externally engaged members of governing, advisory and expert bodies Externally engaged assessors/technical experts	Conflict of interest and compromised impartiality of persons involved in accreditation activities	Code of Ethics Laws and secondary legislation Internal acts of the institution Internal rules and procedures Declaration of impartiality	Untimely identification or disclosure of an actual or potential conflict of interest involving persons engaged in accreditation activities	2	9	18	Continue consistently applying the existing mechanisms for preventing, identifying and managing conflicts of interest and risks to impartiality, including declarations of impartiality, impartiality checks for specific engagements and the possibility for service users to report a potential conflict of interest.	Director All employees Externally engaged members of governing, advisory and expert bodies Externally engaged assessors/technical experts	Continuously and for each relevant engagement	↔	
5.3 Impartiality of the national accreditation body	Director All employees Management Representative for Quality Accreditation Council	Inadequate identification and management of risks to impartiality	Laws and secondary legislation Internal acts of the institution Internal rules and procedures Risk Register	Untimely identification, evaluation or treatment of new or changed risks to impartiality	2	9	18	Continue regularly reviewing and updating the Risk Register, including risks to impartiality, taking into account changes in the organisation, institutional relationships, accreditation activities and other circumstances that may constitute a new or changed source of risk.	Director Management Representative for Quality Accreditation Council	At least once a year and whenever significant changes occur	↔	

5.4 Impartiality of the national accreditation body	Director Head of Service Head of Department Other persons involved in accreditation procedures	Unequal or discriminatory treatment of users of accreditation services	Laws and secondary legislation Internal acts of the institution Internal rules and procedures	Inconsistent application of the established accreditation criteria and procedures to users of accreditation services	2	8	16	Continue applying the established accreditation criteria and standardised accreditation procedures, as well as the existing mechanisms for ensuring their consistent application to all users of accreditation services.	Director Head of Department Head of Service Other persons involved in accreditation procedures	Continuously	↔	
6.1 Anti-corruption	Director Person responsible for receiving and handling whistleblower reports Integrity Manager	Inadequate handling of reports of corruption and other irregularities	Laws and secondary legislation Internal acts of the institution Internal rules and procedures	Inconsistent application of the prescribed rules and obligations when handling reports of corruption and other irregularities	2	8	16	Continue consistently applying and monitoring the established rules for handling reports of corruption and other irregularities, including compliance with the prescribed deadlines, confidentiality and whistleblower protection requirements, as well as the timely fulfilment of applicable obligations concerning cooperation with and reporting to the competent authorities. Provide professional training for the person designated to receive and handle reports, particularly regarding the handling of reports of corruption and other irregularities and whistleblower protection, and periodically familiarise employees with the available options and procedures for reporting irregularities and the fundamental rules on whistleblower protection.	Director Person responsible for receiving and handling whistleblower reports Integrity Manager Director Person responsible for receiving and handling whistleblower reports Integrity Manager	Continuously, in accordance with the prescribed deadlines At least once a year	↔	

6.2 Anti-corruption	Director Secretary Integrity Manager Person responsible for taking action	Inadequate fulfilment of specific obligations prescribed by anti-corruption and other regulations relevant to integrity	Laws and secondary legislation Internal acts of the institution Internal rules and procedures	Failures to identify in a timely manner and consistently fulfil specific obligations established by regulations relevant to integrity	3	8	24	Continue continuously monitoring and promptly fulfilling specific obligations established by regulations relevant to integrity, including regular and periodic obligations, as well as the timely identification and fulfilment of obligations arising under specific circumstances, in accordance with the prescribed deadlines and requirements.	Director Secretary Integrity Manager Person responsible for taking action	Continuously and within the prescribed deadlines	↔
								Improve the practical understanding of relevant employees and other responsible persons regarding the specific obligations established by regulations relevant to integrity, with particular emphasis on obligations arising only under specific circumstances and the appropriate course of action in such cases.	Director Secretary Integrity Manager	At least once a year	