



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
REGIONAL AND URBAN POLICY
Audit
The Director

Brussels,
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**TO THE ATTENTION OF THE AUDIT AUTHORITIES
OF ERDF, ESF, EMFF AND COHESION FUND**

Subject: Joint framework for reporting on typologies of errors (2014-2020 programming period)

Dear representatives of the Audit Authorities,
Dear colleagues,

Please find attached the typologies of errors, reflecting the comments received from some of you, following the draft table presented in the last technical meeting of 24 November. The attached version has been agreed by the audit services of the Directorates General for Regional and Urban Policy, Employment, Social Affairs and Inclusion and Maritime Affairs and Fisheries.

Collecting information on typologies of errors is useful for audit authorities since it contributes to the analysis of error and root causes, possible improvement of risk assessments and audit strategies, better targeting of preventive actions to be proposed to managing authorities. We intend to present, at a later stage, the same typology to managing authorities, for the purpose of reporting on management verifications in the annual summary¹. OLAF also confirmed in our last technical meeting their agreement to align the reporting of irregularities under IMS to this agreed typology.

In this context, the above-mentioned Commission audit services consider useful to recommend to all audit authorities that the attached typologies of errors is used, in the context of the data to be provided in section 5.7 of the model of annual control report² (ACR). Where feasible, the audit authorities should fill in the spreadsheet with the information on the types of errors found in the audits of operations and submit it as an ad-hoc annex to the ACR, via SFC2014.

¹ The relevant guidance will be updated in due course.

² Annex IX of Regulation (EU) No 2015/207.

Our services remain available for further clarifications, if necessary.

Yours sincerely,

(e-signed)
Franck Sébert

Enclosures: Typology of errors

Copies: Lothar Kuhl, Rafael López Sánchez, Caroline Callens, Claude Tournier, Ilse Van Den Abeele, Charlie Grant – Directorate-General for Regional and Urban Policy
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