

Audit and irregularities

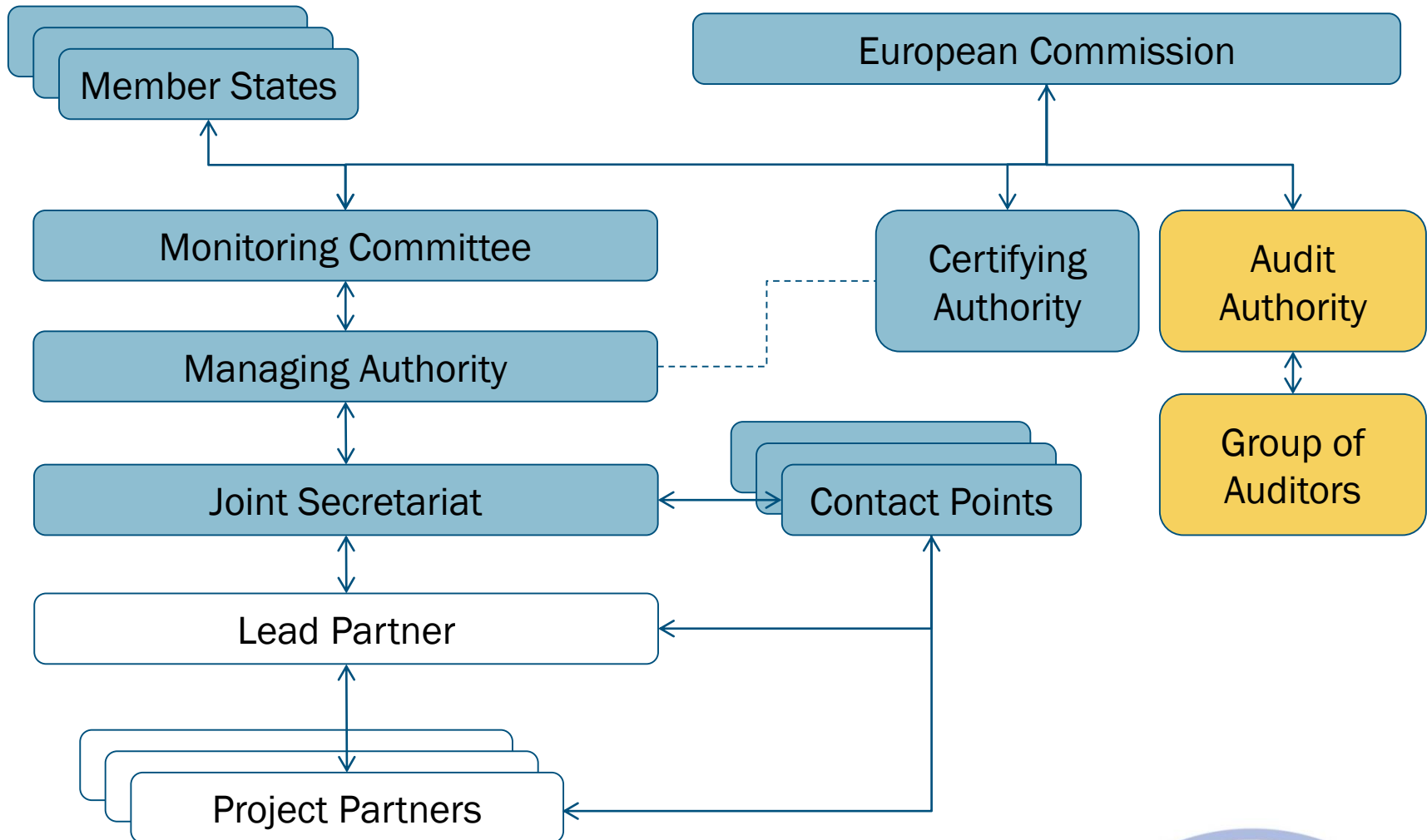
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Audit and control bodies



Audit Authority (AA)

Function	Responsibility
Works independently	Verifies the successful implementation
Located in the same Member State as the MA	Ensures that audits are carried out on: <ul style="list-style-type: none">• management and control system,• sample of operations• annual accounts



Group of Auditors (GoA)

Function	Responsibility
Supports Audit Authority	Performs and organises second level control
Representatives from each country in the programme	



Audit of operations

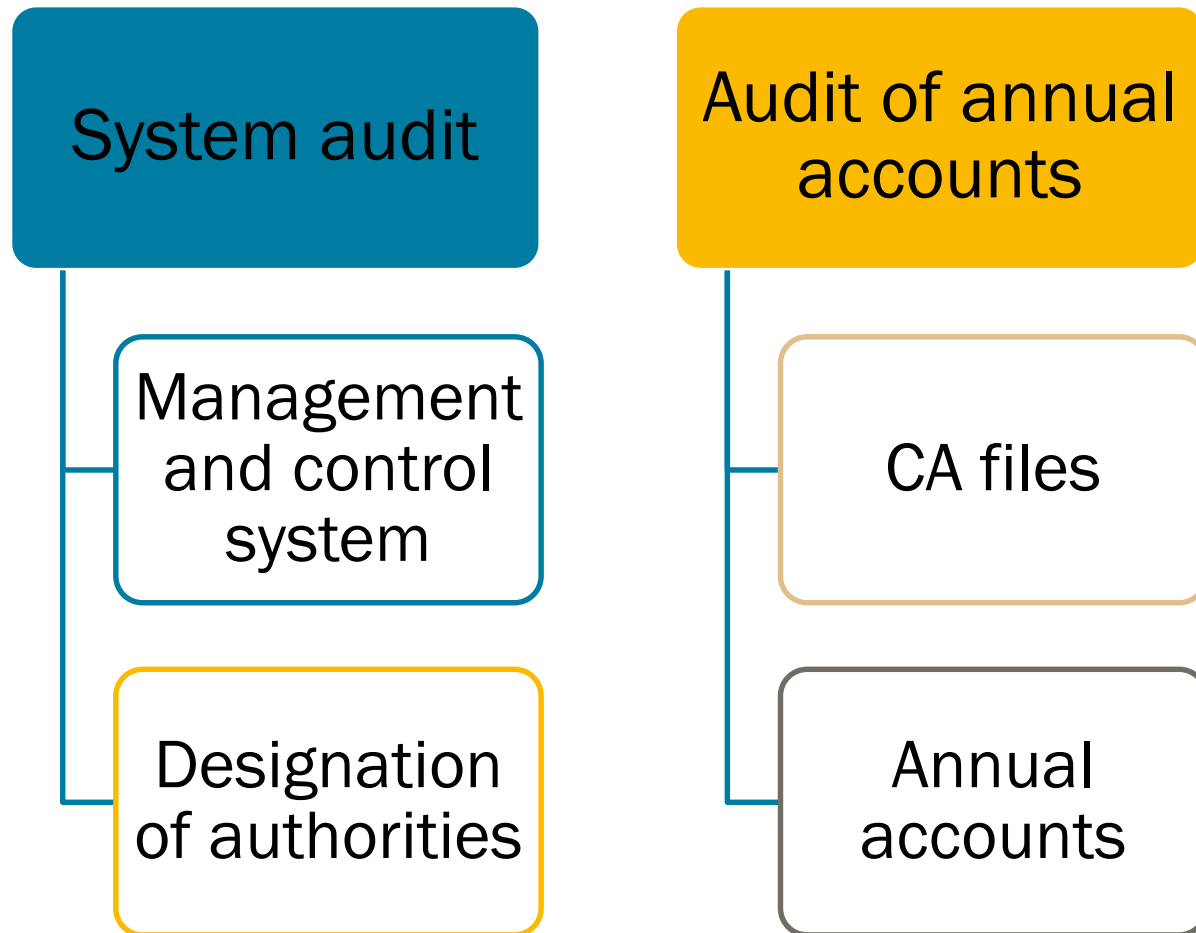
Eligibility
Reliability
Accuracy

Once a year
Contradictory
procedure

Irregularities
Suspension
Interruption



System audit and audit of annual accounts



Difference between error and irregularity

Error

- corrected before the submission MA/JS;
- deducted by the MA/JS;
- addressed by the CA
- do not decrease the project budget.

Irregularity

- ineligible amount that was **already included** in the claim to the European Commission
- decrease the project budget



Withdrawal and recovery

Withdrawal

- Irregularity deducted from the next claim to COM
- Irrespectively from getting money back from a project.

Recovery

- Irregularity first recovered from a project
- After receiving the recovery from a project the irregularity is deducted from the next claim to COM.



Irregularities – 2% error rate

- Sample of operations – size of the sample relates to amount claimed from COM
- Total value of the sample
- Maximum 2 % at the programme level
 - yearly
 - at programme closure.



Irregularities do not decrease the programme budget if recovered or withdrawn.

Cooperation works

All materials will be available on:

www.interact-eu.net