

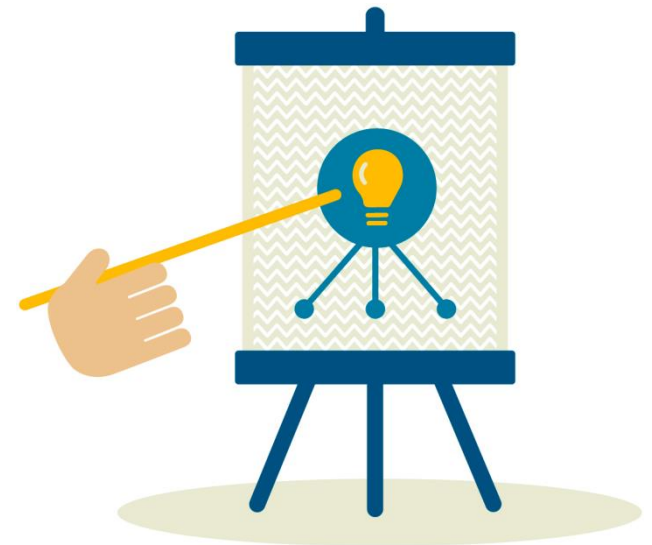
AIR and Performance Review

6-7 March 2018 | Lisbon, Portugal

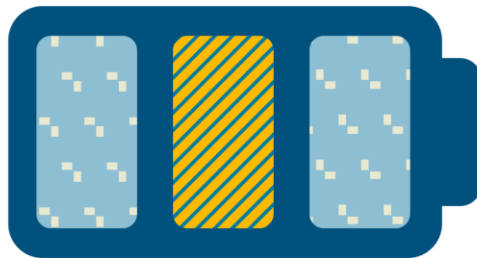
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Performance (data reliability) audits



Performance (data reliability) audits

Background

- Stronger focus on performance & results of projects
- Legal references:
 - Article 125 & 127 1303/2013 (CPR),
 - Impl. Regulation (EU) 480/2014 Annex IV, key requirement 6 and others
 - Impl. Regulation (EU) 207/2015 Annex VII, Model for the audit strategy

Performance (data reliability) audits

Background

- Audits
 1. Audit of operations: making sure that first level control works by re-checking reported expenditure
 2. System audit: making sure that the „system“ put into place (management & control system description) by MA works by checking different aspects → reliability of performance data

Performance (data reliability) audits

Background (cont.)

- Annex VII 207/2015: Model for the audit strategy, 3.2 Audits on functioning of management and control system (system audit): Indication of the bodies to be audited and the related key requirements in the context of system audits. [...] Indication any system audits targeted to specific thematic areas, such as:
 - ...
 - ...
 - Reliability of data relating to indicators and milestones and on the progress of the operational programme in achieving its objectives [...]

Performance (data reliability) audits

Objective & Scope

- Gain assurance that the performance data reported (from MA to EC) is reliable (\neq performance review, but also not entirely unrelated)
 - concerns the effectiveness and adequacy of programme indicators and the monitoring thereof
- Audit of the computerised system capable to collect, record and store indicators & milestones on each operation

Performance (data reliability) audits

Methodology

- Assessment of monitoring system (incl. self-control and self-correction capacity)
- Verification of quality and reliability (walk-through and control tests)

through

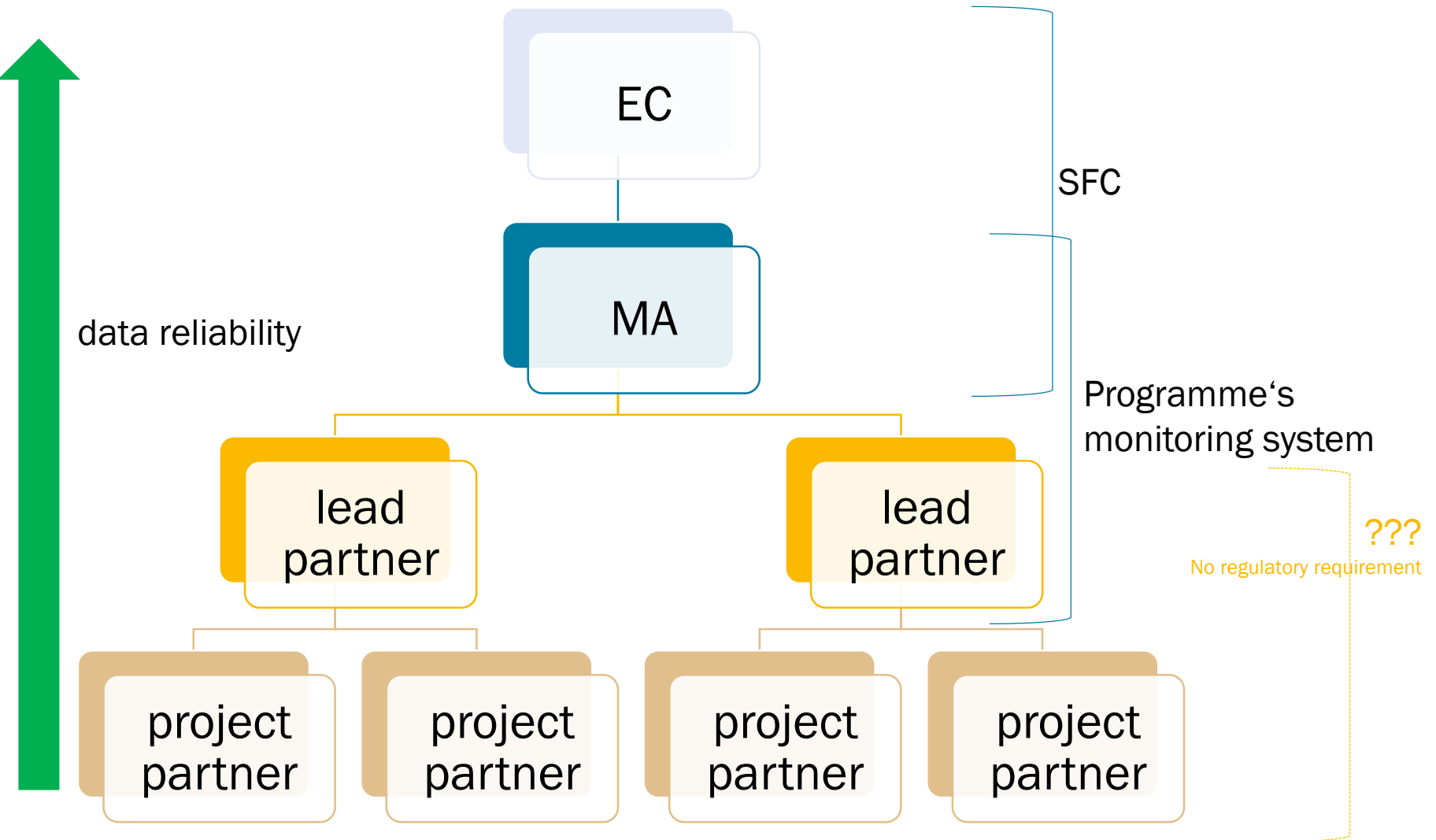
- System assessment (process and procedures for collection, storing, recording, aggregating etc, incl. walk through testing)
- Detailed control testing (reported data verification)

Performance (data reliability) audits

Methodology (cont.)

- Detailed control testing (reported data verification)
 - Tracing & verification from source documents to reported outputs and results
 - At MA/JS level or beneficiary, depending on indicator, source documents, risk in relation to reality of the operation
- EC developed a checklist & testing grid, which is available for audit authorities

Indicators in the reporting cycle



Performance (data reliability) audits

Summary

- Indicators (at least indicators for performance framework) are now part of the audit system
- Reliability is the focus (not „right“ or „wrong“ indicator, not if it is 99 or 100, but is there a problem with the understanding (= coherence) if the numbers do not add up)
- Programmes have to be prepared to explain their approach to indicators to auditors (audit authority), through e.g. programme manuals, monitoring system and approach

Performance (data reliability) audits

Questions

- How to ensure that projects (final beneficiaries) have the same understanding of indicator as the programme in the project cycle?
- How do you handle indicators which are „only“ aggregated at project or programme level?
- „Source of data“ (MA/JS, LP, PP)? LP principle in Interreg?

Cooperation works

All materials will be available on:

[**www.interact-eu.net**](http://www.interact-eu.net)