



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

Brussels,
REGIO C/MFJ/fr(2018) 729126

**Subject: Charter on good practices promoted by the Audit Community
(Commission and Member State's audit authorities) when carrying out
audits under Cohesion Policy, EMFF and FEAD**

Dear representatives of the Audit Authorities,

I am pleased to transmit you the Charter on good practices promoted by the Commission and Member State's audit authorities when carrying out audits under Cohesion Policy, EMFF and FEAD.

As you know this document is the result of the different preparatory workshops and conclusions during our 2017 Homologues Group Meeting to follow-up on some of the recommendations issued by the High Level Group for simplification in relation to cross-cutting audit issues. The present document takes into account the comments received from some of you following out technical meeting of November 2017. It has been agreed between the audit services of the Directorates-General for Regional and Urban Policy, Employment, Social Affairs and Inclusion and Maritime Affairs and Fisheries.

The main changes as compared to the draft version presented during the Technical Meeting of 30 November relate to:

- Clarify that it is not a binding document; the concerned audit services agree to promote in their activities the good practices identified in the document;
- Clarify that the references to ISSAI is purely illustrative and without prejudice to other internationally accepted audit standards being used by the audit authorities;
- Clarify the drafting of individual points and remove some repetitions.

As announced during the technical meeting, the Charter is now at your disposal for use and promotion at your level and further dissemination if you wish. For example this could be done through publication on the site of the audit authority, as part of your internal (towards your auditors / control bodies) and external communication actions or attached to your audit charter / audit strategy for example.

On our side we intend to circulate the Charter internally to our Directorates- General, to attach it to our Single Audit Strategy and to present it to the EGESIF as a reply of the Audit Community and follow-up to the concerned recommendations of the High level Group. We will gladly adapt and clarify further some of our procedures in line with the promoted good practices.

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As indicated during our discussions, most of these good practices also stem from audit standards and should therefore already be in place. We also noted however, through the discussion and exchange of practical experience between audit authorities and Commission services, that some good practices can be further promoted in our daily work. I am confident that having such a Charter and common objectives in writing will contribute to the continuous professional development of our respective services and to an even better understanding between auditors and auditees in relation to the overall audit cycle. We will be happy to follow-up on this initiative in one of our subsequent technical meetings.

I thank you for your constructive and active support and contributions throughout our reflection process now reflected in this Charter on good practices.

Yours faithfully

(e-signed)

Franck Sébert

Annex: Charter on good practices