



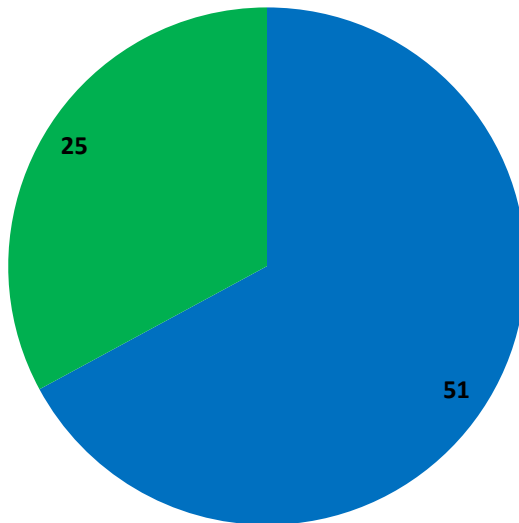
Assessment of the Annual Control Reports and Audit Opinions for the accounting period 2016-2017

9th Networking meeting of Audit authorities and
members of the Group of Auditors of Interreg
Programmes
29-30 May 2018, Valencia

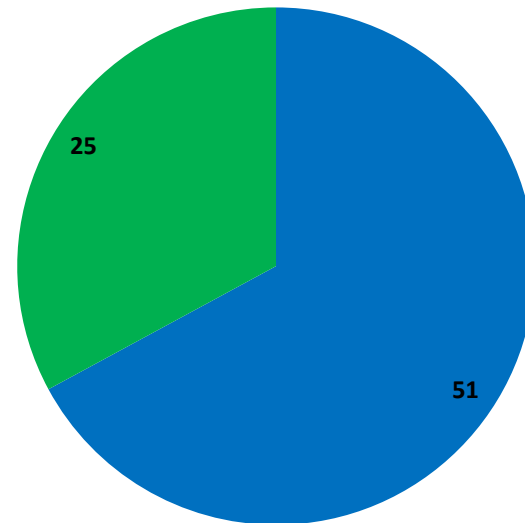
European Commission, DG Regional Policy, Unit C3 – Salvatore Faraci

Audit opinion on accounts

BY AAs



BY EC

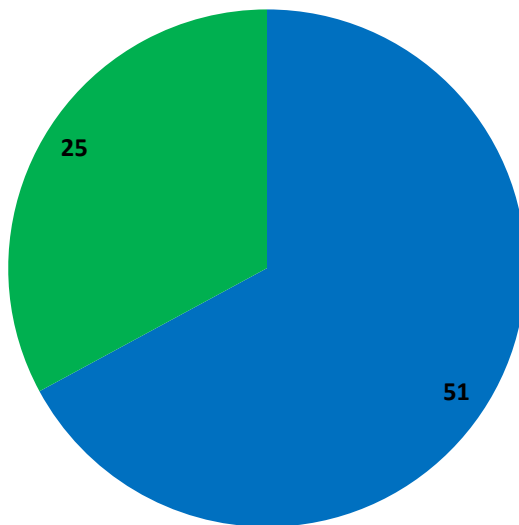


■ Disclaimer of opinion

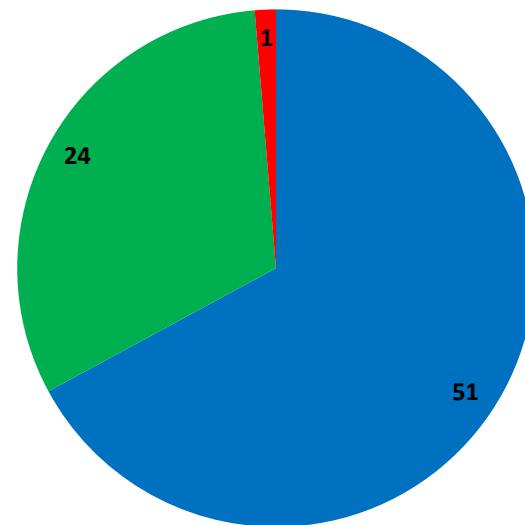
■ Unqualified opinion

Audit opinion on Legality and regularity

BY AAs



BY EC



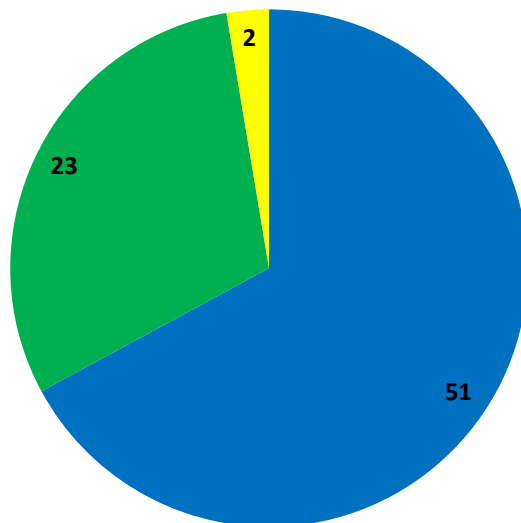
■ Disclaimer of opinion

■ Unqualified opinion

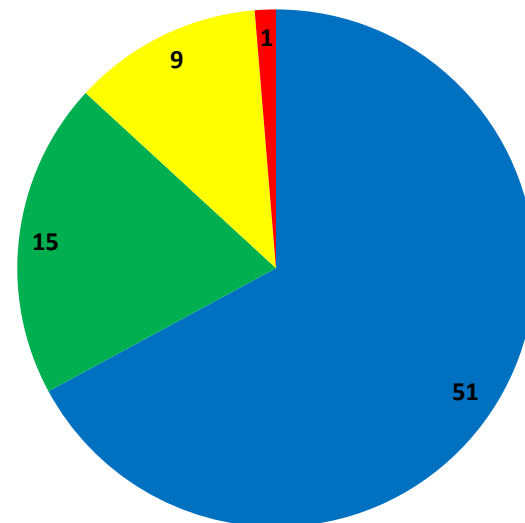
■ Adverse opinion

Audit opinion on MCS

BY AAs



BY EC



■ Disclaimer
of opinion

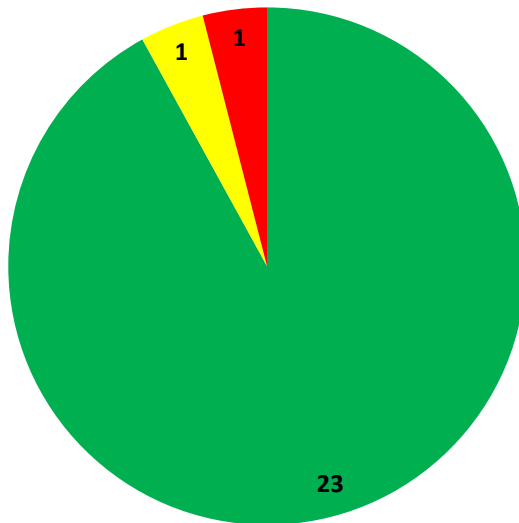
■ Unqualified
opinion

■ Qualified with
moderate impact

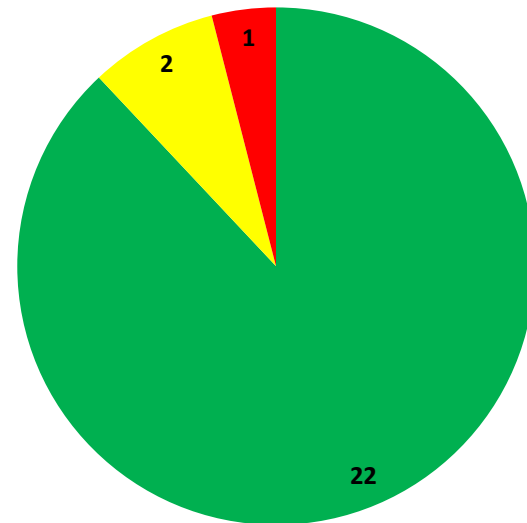
■ Adverse
opinion

Reported total error rate for the accounting year 2016-2017

BY AAs



BY EC



■ Below 2 %

■ Between 2 and 5 %

■ Above 10 %

Average total error rate for ETC programmes

2007/2013

2014 : 1,38 %

2015 : 1,20 %

2014/2020

2015-2016 : 1,40 %

2016-2017 : 2,27 %

Why such a high error rate for the accounting period 2016-2017 ?

The average total error rate for the accounting year 2016-2017 is significantly higher than the average total error rate of previous years and is influenced by :

- 1 OP with a relatively high amount of expenditure which has reported a total error rate $> 10\%$
- the reduced number of OPs which have reported a total error rate (due to absence of certified expenditure during the period)

Thank you for your attention