Assessment of the Annual Control Reports and Audit Opinions for the accounting period 2018-2019

Technical meeting with Audit authorities and members of the Group of Auditors of Interreg Programmes
25 September 2020

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

European Commission

Number of assurance packages submitted and expenditure declared

Accounting period	Number of assurance packages submitted	Expenditure declared (M€)
2016-2017	25	133
2017-2018	53	626
2018-2019	74	1.526

Audit opinion 2018-2019

Audit opinion	On accounts		On L & R		On MCS	
	BY AAs	BY EC	BY AAs	BY EC	BY AAs	BY EC
Unqualified	73	73	72	69	68	54
Qualified with moderate impact	0	0	0	0	4	16
Qualified with significant impact	0	0	1	3	1	2
Adverse	1	1	1	2	1	2
Disclaimer of opinion	2	2	2	2	2	2

Error rates reported 2018-2019

Error rate reported	TER		RTER	
	By AAs	By EC	By AAs	By EC
Below 2 %	71	68	71	68
Between 2 and 5 %	1	3	1	3
Between 5 and 10 %	0	0	0	0
Above 10 %	2	3	2	3

Average total error rate for ETC programmes

2007/2013	*2014/2020*
2014 : 1,38 %	2015-2016 : 1,40 %
2015 : 1,20 %	2016-2017 : 1,04 %
	2017-2018 : 0,48 %
	2018-2019 : 1,38 %

■ Provisional error rates ■ Final error rates

FREQUENCY OF IRREGULARITIES

Category	ETC	ERDF
Public Procurement	14,1%	24,3%
State aid	0,5%	4,3%
Missing supporting information or documentation	22,4%	16,3%
Accounting and calculation errors at project level	13,7%	6,2%
Other Ineligible expenditure	43,3%	34,3%
Sound financial management	2,4%	6,9%
Other categories	3,6%	7,7%

AMOUNT OF IRREGULARITIES

Category	ETC	ERDF
Public Procurement	26,0%	38%
State aid	0,0%	20%
Financial Instruments	0,2%	8%
Missing supporting information or documentation	19,1%	5%
Accounting and calculation errors at project level	14,1%	1%
Other Ineligible expenditure	39,2%	23%
Sound financial management	0,1%	1%
Other categories	1,3%	4%

FREQUENCY OF IRREGULARITIES – ETC – 2018-2019 VS 2017-2018

Category	2018-2019	2017-2018
Public Procurement	14,1%	13,1%
State aid	0,5%	2,0%
Missing supporting information or documentation	22,4%	9,8%
Accounting and calculation errors at project level	13,7%	18,1%
Other Ineligible expenditure	43,3%	52,0%
Sound financial management	2,4%	1,8%
Other categories	3,6%	3,2%

AMOUNT OF IRREGULARITIES – ETC – 2018-2019 VS 2017-2018

Category	2018-2019	2017-2018
Public Procurement	26,0%	43,9%
State aid	0,0%	12,7%
Missing supporting information or documentation	19,1%	2,5%
Accounting and calculation errors at project level	14,1%	6,0%
Other Ineligible expenditure	39,2%	33,3%
Sound financial management	0,1%	0,8%
Other categories	1,5%	0,8%

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Thank you for your attention