



# Assurance packages 2022-2023 (Interreg)

Veronica Cotea, DAC.6

# Audit opinion 2022-2023 (Interreg) - DAC

Audit opinion	On accounts	On L&R	On MCS
Unqualified	100	96	76
Qualified limited			20
Qualified significant		4	4
Adverse			1
Disclaimer of opinion	1	1	

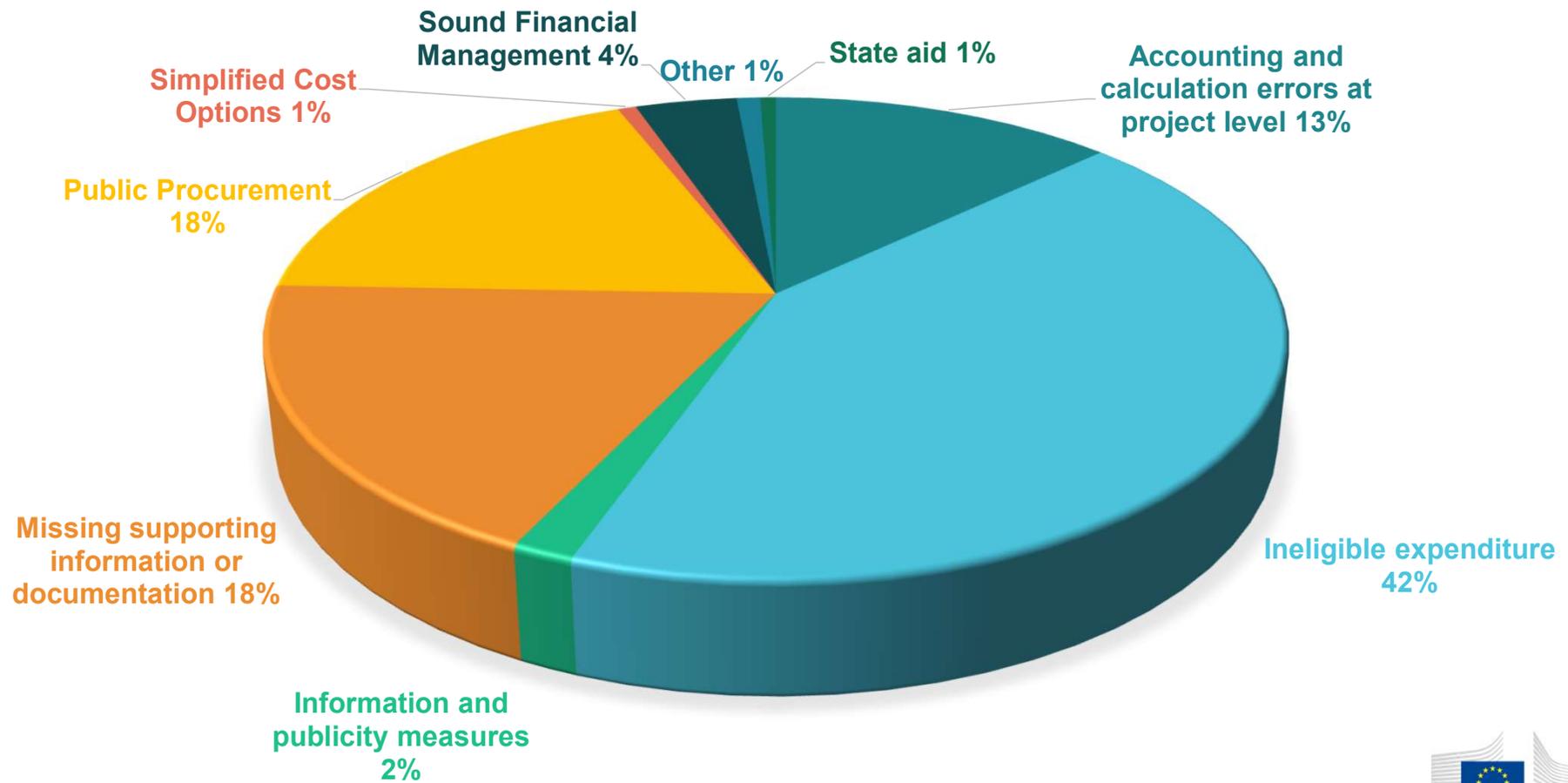
# Error rates

Reportable error rate	TER	RTER
Up to 2%	83	96
Between 2% and 5%	12	4
Between 5% and 10%	5	1
Above 10%	1	

## Average Interreg error rate

2020-2021	2021-2022	2022-2023
1.40%	1.49%	0.96%

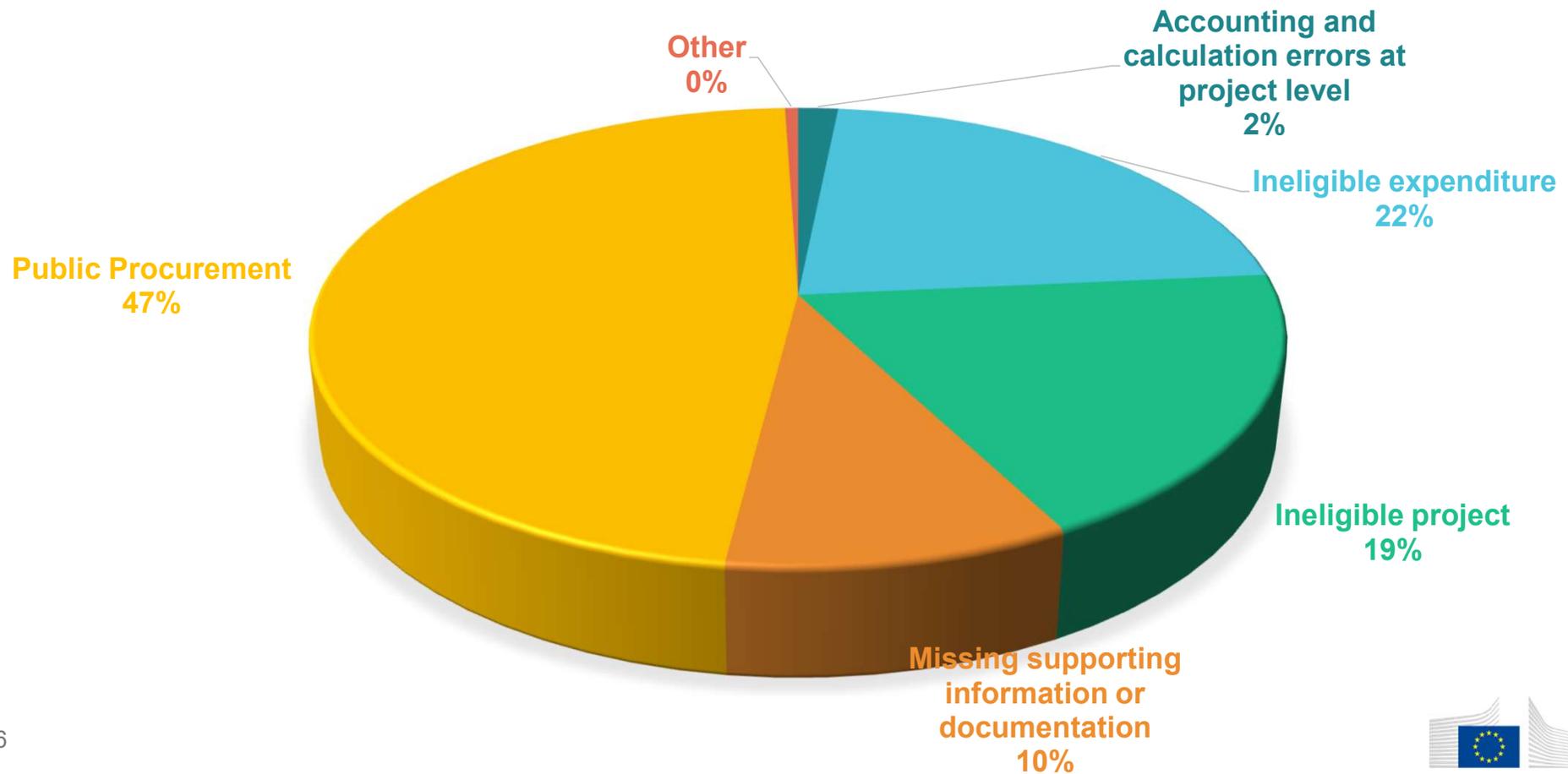
# Type of irregularities (number) - Interreg



# Type of irregularities (number) - comparison

Type	All	Interreg
Ineligible expenditure	2,429	431
Missing supporting information or documentation	1,634	187
Public Procurement	1,100	187
Sound Financial Management	506	39
Accounting and calculation errors at project level	403	132
Simplified Cost Options	225	7
Performance indicators	177	6
State aid	143	6
Information and publicity measures	117	17
Ineligible project	53	2
Financial instruments	49	-
Revenue Generating projects	13	1
Equal Opportunities / Non discrimination	10	-
Data protection	4	-
<b>Total</b>	<b>6,863</b>	<b>1,015</b>

# Type of irregularities (amounts) - Interreg



# Type of irregularities (amounts) - Interreg

Type	All	Interreg
Public Procurement	141,183,697.19	3,291,205.70
Ineligible expenditure	41,774,822.70	1,521,197.28
State aid	25,990,351.75	1,614.22
Missing supporting information or documentation	21,388,566.92	669,136.35
Ineligible project	11,259,107.42	1,303,822.86
Financial instruments	6,877,854.61	-
Accounting and calculation errors at project level	2,456,719.98	109,518.97
Simplified Cost Options	1,706,731.76	6,658.77
Sound Financial Management	807,924.92	27,433.86
Equal Opportunities / Non discrimination	658,219.85	-
Performance indicators	73,011.14	-
Information and publicity measures	23,140.03	77.52
Revenue Generating projects	16,850.71	7.53
<b>Total</b>	<b>254,216,998.98</b>	<b>6,930,673.06</b>

7

# Observations (1/2)



Sub-sample methodology



Amounts under ongoing assessment not followed up



Negative amounts not audited



Insufficient state aid analysis



Payments to beneficiaries capped

# Observations (2/2)



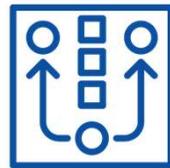
Unclear corrections applied



Root causes of irregularities not analysed



Anomalous errors – incorrectly categorized



RTER calculation – incorrect negative amounts (E2)



Appendix 8 - unclear

# Thank you



© European Union 2023

Unless otherwise noted the reuse of this presentation is authorised under the [CC BY 4.0](https://creativecommons.org/licenses/by/4.0/) license. For any use or reproduction of elements that are not owned by the EU, permission may need to be sought directly from the respective right holders.