

Interreg



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Central Baltic Programme

# Closure in Central Baltic 2014-2020

## Experience of an earlier closure

- Florence Aalto, AA & GoA's network meeting, Vienna 11.6.2024



# Final accounting year 1.7.2022-30.6.2023

- Why?
    - Reducing overlap of periods
  - How?
    - Letter to and approval from EC
  - What?
    - All projects ended by Dec 2022
    - Including TA until May 2023
- } *Internally set deadlines*



# Lessons learned



- No 1: It's a regular annual closure
- No 2: Ok, with some specificities

# Usual yearly audit works



- System audits = None planned in Audit Strategy for the year
- Audits of operations
  - 9 in total (all MS concerned) - smaller population, smaller and simpler reports (no more big investments, mainly closing activities) = less audits carried
  - Around 6% of costs audited (12% of operations within the population)
  - 3 audits with financial findings (850€ in total)
  - Findings small and random, below the 250€ threshold for 2/3 cases
  - TPER & RTER = 0,24%
- Audits of accounts
- Management declaration & Annual summary = Properly drawn and complete
- ACR conclusions submitted in Feb 2024
  - Systems: Category 1
  - TPER & RTER: <2%
  - Assurance on the accounts: High
  - Audit opinion: UNQUALIFIED

# Closure specificities: FIR & final indicators values

- MA filled the report as usually in SFC
- PDF of the final draft from SFC sent to AA
- AA checked the indicators values
- Some corrections in the indicators values done following AA findings



# Closure specificities: audits

## 1. Indicator data reliability



- Checked and confirmed in past system audits
- Outputs from projects - Checked based on sample - Few AA findings corrected
- Results collected by external company - Reliability and correctness assessed by AA
- Carried through email exchanges

## 2. Public expenditure paid to beneficiaries (CPR Art 129)

- Request received from the AA
- Data provided by the MA
  - Extract from bookkeeping
  - Additional precisions about expenditure reported and the public part
- One question received from AA by e-mail and answered by the MA





# Closure specificities: audits

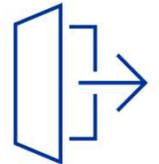
## 3. Amounts under on-going assessment

- Two cases from previous accounting years removed from previous accounts
- Not re-introduced in following years
- Not included in final accounts



## 4. Open findings from Commission services or the European Court of Auditors audits

- None



# Organisation of closure works with AA

- AA invited to MA/JS weekly Management Team meeting, participation once a month
- One file with Programme's closure to-do list with tasks, responsables, status and deadlines, shared between MA/JS & AA, reviewed regularly and kept up-to-date
- Many email exchanges upon needs and requests





# How did the cooperation go?

- Very fluent communication and work with AA (like always)
- Tasks and deadlines were clearly defined, shared and kept
- Schedule was tight and challenging with sometimes daily emails and tasks to be completed within the day
- But globally the process was smooth!



# Current status

- Final ACR & accounts = **APPROVED**
- FIR = 3 observations (6 questions) =  
**TO BE FORMALLY ANSWERED THIS WEEK**
- Final balance = **NO NEWS YET**



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**Thank You!**

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