

Welcome to

The **network meeting** for Certifying Authorities and Accounting Function

Sanna Erkkö, Przemysław Kniżniuk | Interact 23.4.2025 |

Online

Interact



Co-funded by
the European Union
Interreg

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PRESENTATION

Agenda

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Welcome and
introduction

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Transmission
of data

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Accounts and
common
sample

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Other
upcoming
issues:

Closure of 14-
20

Topics from
registration

05

Irregularities
and financial
corrections



Additionally:
Jems demo

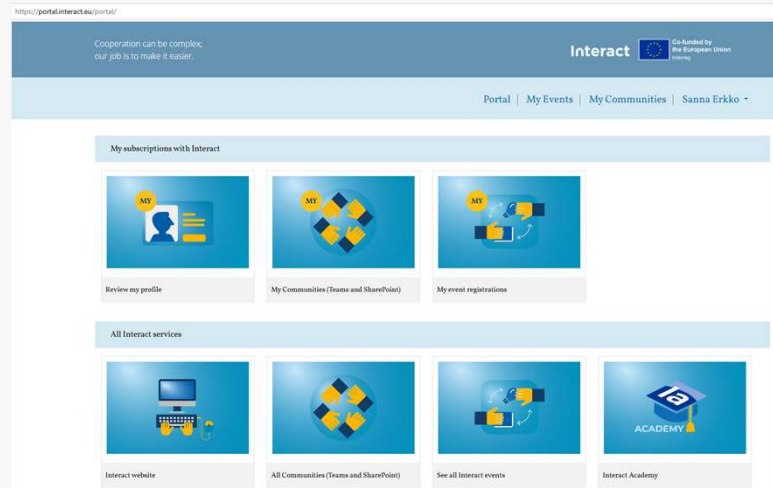
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New IT tools for co-operation

Please register to access the discussion forum (Teams), materials (SharePoint) and to be able to register to future events
<https://portal.interact.eu/portal/>



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New IT tools for co-operation – adding profile(s)

You can add several profiles for “Institutions” and programmes – useful to add all the Interreg programmes that you are working for

Contact profiles

Institution *

Select Institution

Audit Authority

Body performing accounting function / CA

Controller

European Commission

IJC programme

Interact Monitoring committee

Interreg JS unit

+ ADD MORE

If you hold any additional profiles and wish to add them, you can do so now.

Your added profiles *

Institution: Interreg JS unit

Role description: Finance Specialist

Program: Interact

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New IT tools for co-operation – joining the community

Apply for membership in our community (team) and when approved adjust notifications of our channel

Financial management network

If you work at MA or JS with any financial issues – e.g. on accounts, decommitment, eligibility & SCOs, state aid or technical assistance – this is your space to connect with colleagues from other programmes.

[Apply for Membership](#)

Financial management network

Accounting function

Announcements a

Eligibility of expen

Financial Manager

Channel notifications

Pin



New IT tools for co-operation – exchanging

Discussions already there and materials arriving little by little

Reply or start a new post 😊

Accounting function Posts Files Notes Go to the SharePoint ...

+ New Upload Edit in grid view Share Copy link Sync Add sh

Accounting function > Network meetings > 20250423_online

Name	Modified	Modified By
20250423_agenda_BAF_CA online meeting...	About an hour ago	Sanna Erikko Interact

Accounting function Posts Files Notes +1

Sanna Erikko | Interact 9:58

Update on Network meeting on 23.4.2025

Here is the updated agenda of the upcoming meeting. Please note, we added an extra session in the end on Jems and irregularities & financial corrections. First we will all discuss the topic and after the end of the meeting (at 12:00 CET) there will be a short demo in Jems and possibility for Jems related questions on irregularities and financial corrections.

[20250423_agenda_BAF_CA online meeting.pdf](#)

Financialmanagementnetwork > Accountin...

Reply



PRESENTATION

- Home
- Strategic planning
- Programming
- Monitoring
 - Transmission of data (IJG)
 - Transmission of data (ETC)**
 - STEP calls (IJG ETC)
- Enabling conditions
- Biennial Performance... (EAGF EAFRD)
- Monitoring committee
- Performance review
- Execution
- Audit

Transmission of data

Art 32 Interreg regulation
(Art 42 CPR)

→

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PRESENTATION

Timeline for submission and publication of data

Cutoff date	Transmission DL	Publication on ODP	Comment
31 December	31 January	15 March	Indicator data also included. EC plausibility checks
31 March	30 April	Asap, latest by 31 May	Automatic publication
30 June	31 July	15-30 September	Indicator data also included. EC plausibility checks
31 October	30 November	Asap, latest by 31 December	Automatic publication

ODP = [Open Data Portal for the European Structural Investment Funds - European Commission | Cohesion Open Data](#)

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Checks on the transmitted data

EC plausibility checks

Targeted to transmission cycles with indicator data (2 times per year)
to avoid publishing incorrect data (e.g. double counting of benefitting population)

Co-operates with MAs

EC exchanging with MAs to eliminate implausible values

Role of AAs

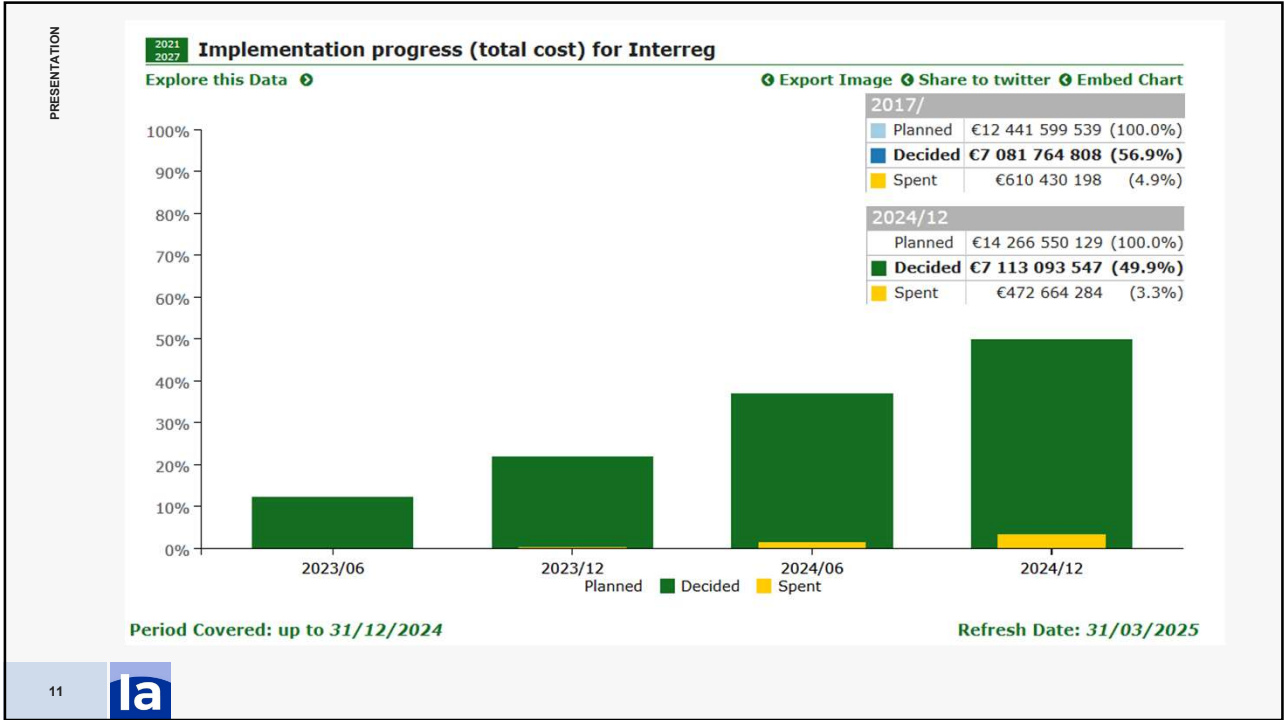
System audits focusing on reliability of monitoring systems

Transmission of data

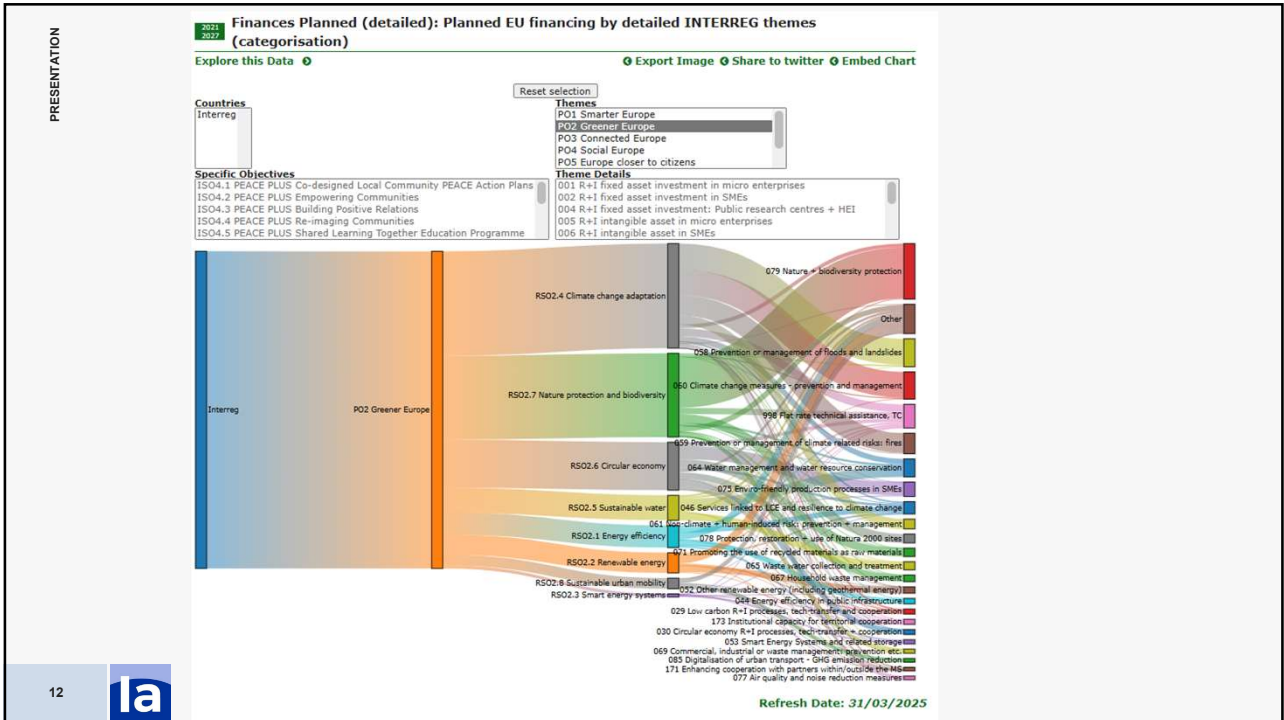
“Backfilling” is used in case some programmes are late with the transmission of data

SFC webservices used by 2 Interreg programmes – EC will promote this option

Data set to be published also on programme website



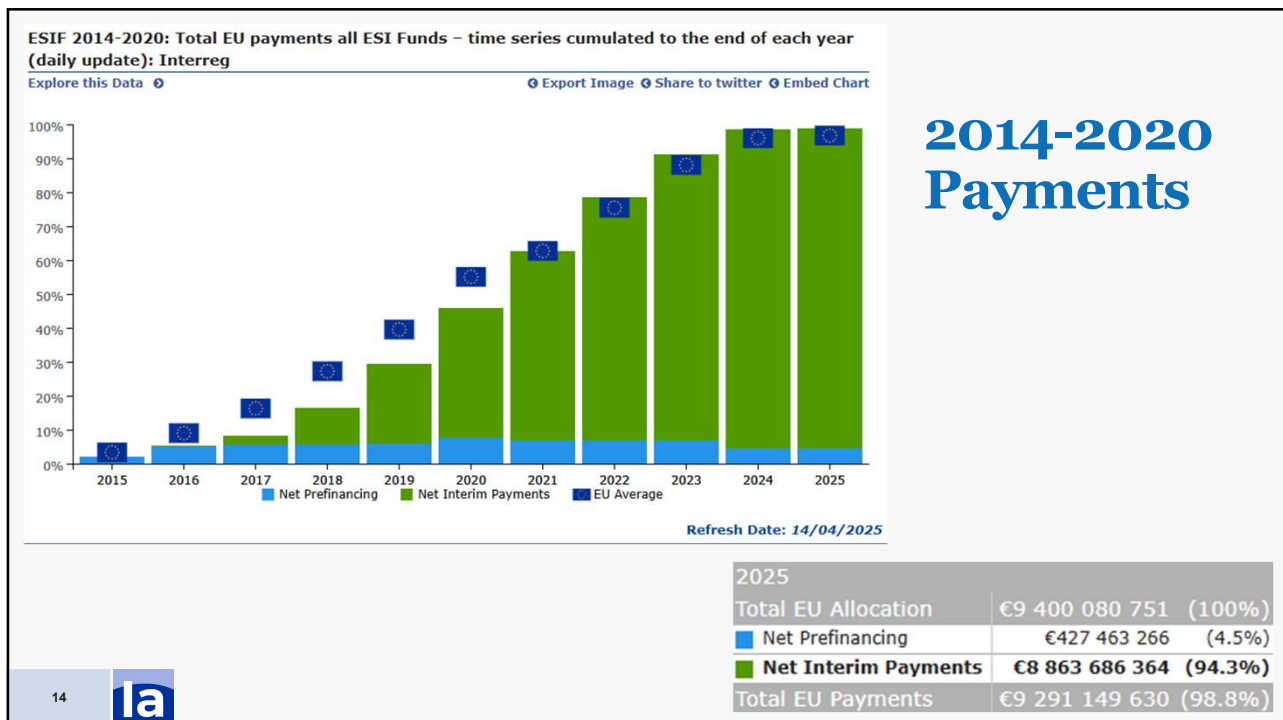
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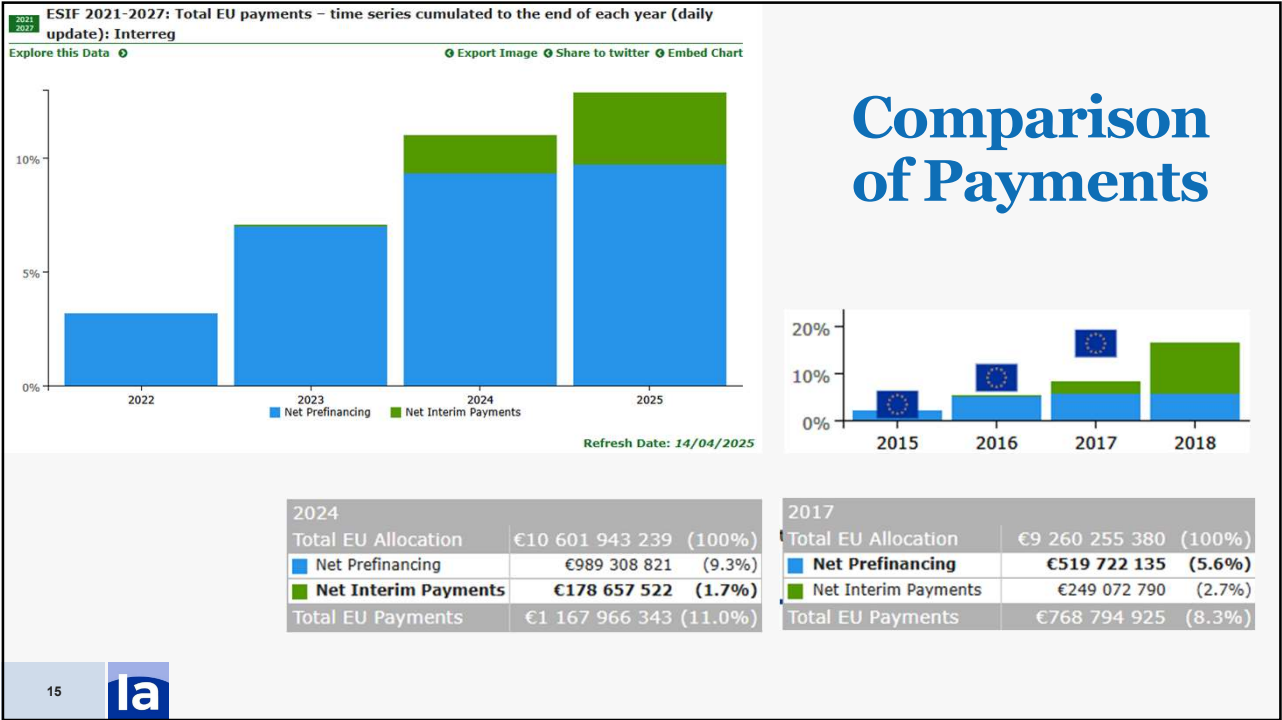
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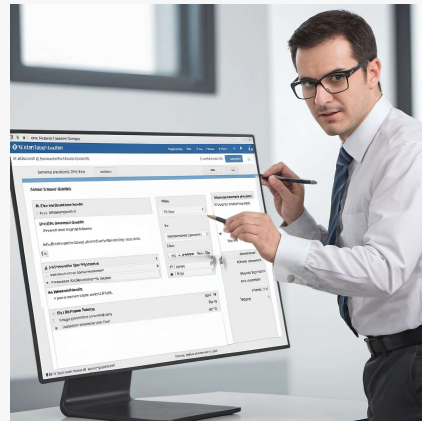
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4th accounting year 1 July 2024 – 30 June 2025

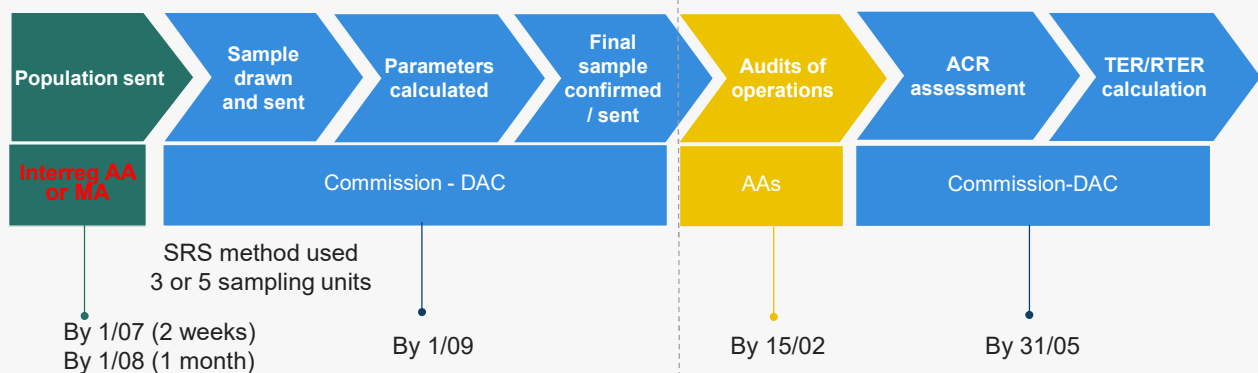
Payment applications submitted by
38 programmes

Data for the common sample to be
submitted by **1 July / 1 August 2025**

Assurance package for this acc. year
to be submitted by **15 February 2026**



Common sample - process overview



Slide 17

PIO Add link when we have the folder

Przemyslaw Kniaziuk | Interact; 2025-04-17T11:05:46.534

PRESENTATION

Common sample – important!

In SFC2021, **NEW** Interreg common sample module

Programmes in which MA/JS sends the population:

Add the AA to the list of officials in charge so that the AA has access to see the sample when EC sends it back!

Reconciliation of expenditure by AA – no duplicate records

☰
 SFC2021

- [Home](#)
- [Strategic planning](#)
- [Programming](#)
- [Monitoring](#)
- [Execution](#)
- [Audit](#)
 - [National audit report](#) IJG ETC
 - [Annual control report](#) IJG ETC
 - [Scrutiny Control Plan](#) EAGF
 - [Scrutiny Report](#) EAGF
 - [Interreg common sample](#) ^
 - [Interreg common sample \(old\)](#)
 - [EC audit report](#)
- [Evaluation](#)

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PRESENTATION

Accounts 01.07.2023 - 30.06.2024

Status:

- 16 programmes submitted the assurance package
- 2 programmes with accounts accepted (AURORA and ALCOTRA)
- 12 programmes with examination completed
- 1 returned by EC / 1 under examination

On 20 May (09:15 – 12:30) Audit Community Forum will discuss:

Lessons learnt from the assessment of:

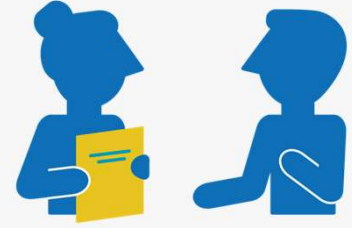
- final assurance packages in view of closure
- first assurance packages in the 2021-2027 programming period

Open webcast link valid for 1 year, will be put in the community.

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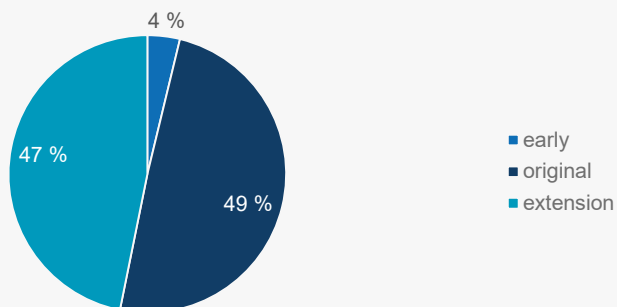
Checking-in Topics from registrations



Closure 14-20
Payment applications

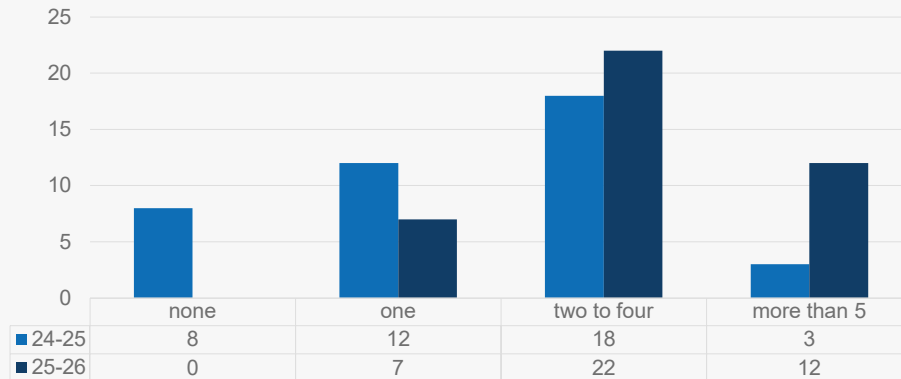
Programme Closure 14-20 Submission of final accounts

Interreg programmes 2014-2020



Submission of payment applications 2021-2027 period

Payment applications per programme
(no of programmes 41 (as of 20.4.2025))



Calculation of Payment at SFC 2021-2027 period

Calculations on Priority level

Total Eligible expenditure declared and TA (from payment application)

applying corrections → Corrected Total & Corrected TA

Co-financing rate applied → Union contribution after correction & TA Union contribution

→ Total Union contribution

Capped for project expenditure on priority level and for TA on fund level

Fund Level

Retention applied to Total Union contribution

→ Amount to pay



Irregularities and financial corrections



Irregularities in 2021-2027

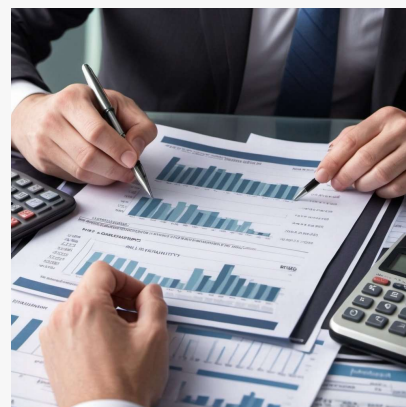
Rules for the reporting of irregularities

Report irregularities within two months following the end of each quarter from their detection or as soon as additional information on the reported irregularities becomes available.

Who reports?

The Member State in which the irregular expenditure is incurred by the beneficiary and paid in implementing the operation shall be responsible for reporting

For programmes under the European territorial cooperation goal (Interreg), the reporting Member State shall inform the managing authority and the audit authority of the programme.



Irregularities in 2021-2027

Irregularities to be reported

1. have been the subject of a first written assessment by a competent authority, either administrative or judicial
2. give rise to the initiation of administrative or judicial proceedings at national level in order to establish the presence of fraud or other criminal offences (suspected fraud)
3. preceding a bankruptcy;
4. for which the Commission submits a written request for information to the Member State following the initial reporting from a Member State

Irregularities in 2021-2027

Irregularities not to be reported

1. for an amount lower than EUR 10 000 in contribution from the Funds, BUT if interlinked and total amount > EUR 10 000 have to be reported
2. Consist solely of failure to execute an operation included in the co-financed programme owing to the non-fraudulent bankruptcy
3. cases reported to MA / BAF by the beneficiary voluntarily and before detection by either authority, whether before or after the payment of the public contribution, BUT suspected fraud YES
4. cases which are detected and corrected by the managing authority before inclusion in a payment application submitted to the Commission, BUT suspected fraud YES

Irregularities

The auditors detected, via Arachne, indirect ownership ties between the grant's beneficiary (not a contracting authority) and the supplier of a contract the beneficiary signed. Programme rules required that all items purchased under the action (goods or materials) should be purchased at market value. In case of the respective transaction, the items were purchased at a cost of more than 25% than the market price. The difference was considered ineligible.



Irregularities

In one ESF operation, the beneficiary signed a contract for a training with a value of 3.000 EUR per person. The auditors identified another recent training with the same contractors (in another operation) where the cost was 400 EUR per person.



Irregularities

The costs for accounting in an Interreg operation were declared as real costs even if the Programme used the 15% flat rate for indirect costs (covering also accounting).



Irregularities

[Interact | Workshop on irregularities, fraud, and conflict of interest.](#)

11 June 2025 10:00 – 12:00

Andon Georgiev Tashukov - European Public Prosecutor's Office (EPPO), registration is open

Draft Factsheet | Irregularity, fraud, withdrawal, deduction and financial correction

If you have any comments, please put them in the document / send until 30 April.

Cooperation works

All materials will be available on:

