



EC audits and common findings (Interreg programmes)

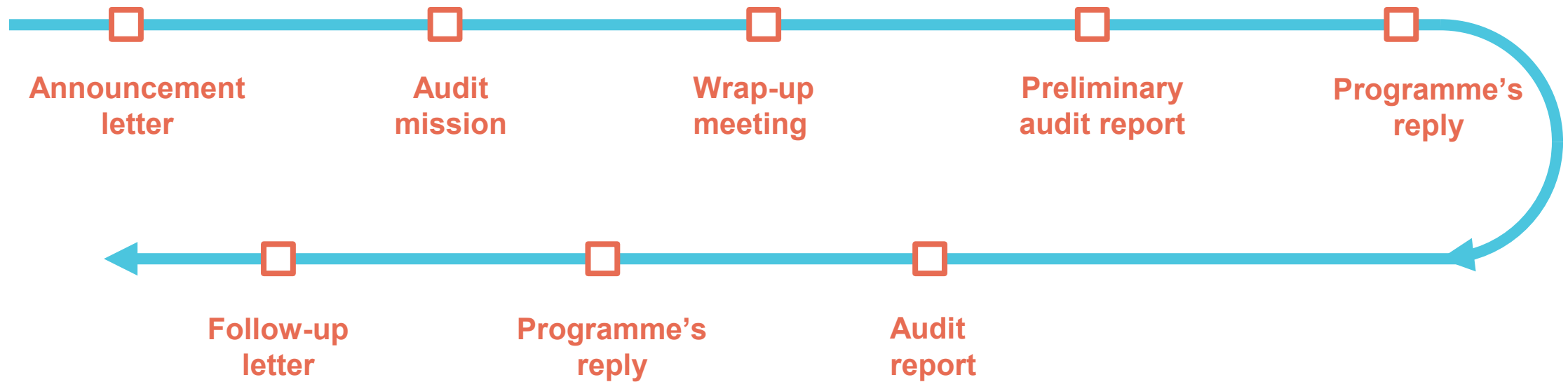
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DAC audits

- Compliance audits
- Thematic audits
- Early Preventive System Audit
- Preparedness for closure

Timeline





Examples of findings – aspects to consider

Group of auditors

- Responsible for providing factual elements
- AA performs its assessment
- GoA to provide sufficient information in order for the AA to perform its assessment
- If different checklists are used, AA to check the aspects covered



Checklists

- To cover all necessary aspects
- To provide sufficient information on audit tests performed
- To avoid Yes/No answers (especially in case of State aid analysis, public procurement, conflict of interest, double funding checks)



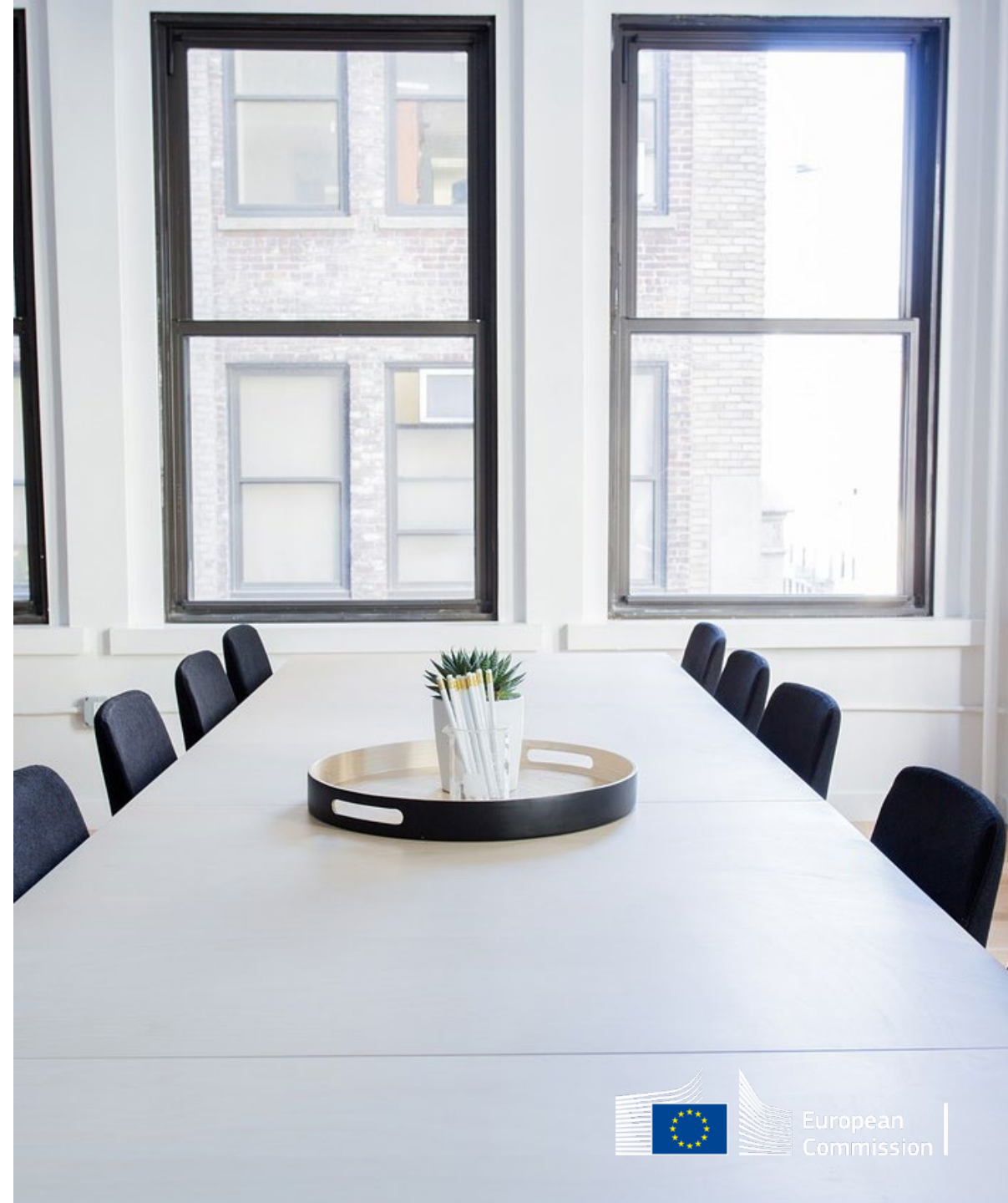


Audit documentation

- Check reflection paper on audit documentation
- Detailed information about the work carried out, the criteria checked against, calculations performed
- Documents supporting the audit findings

Project level findings

- Lack of publicity on beneficiaries' websites
- Public procurement: lack of justification for negotiated procedure
- Ineligible expenditure not linked to the project
- Travel and accommodation costs declared before travel took place
- Double funding: same cost categories covered through 2 forms of reimbursement



Thank you



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