



# Assurance packages and closure

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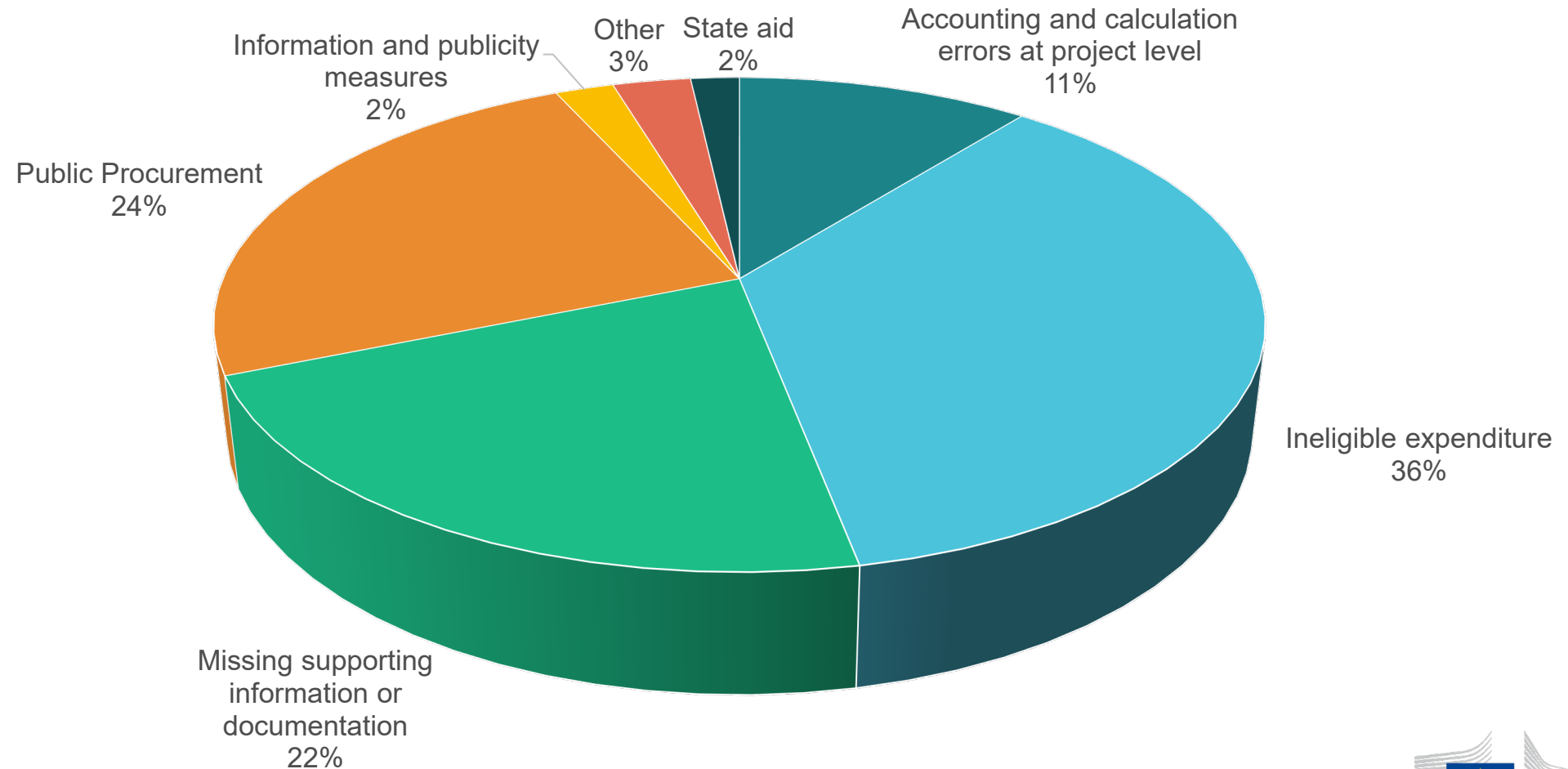
Veronica Kontis Cotea

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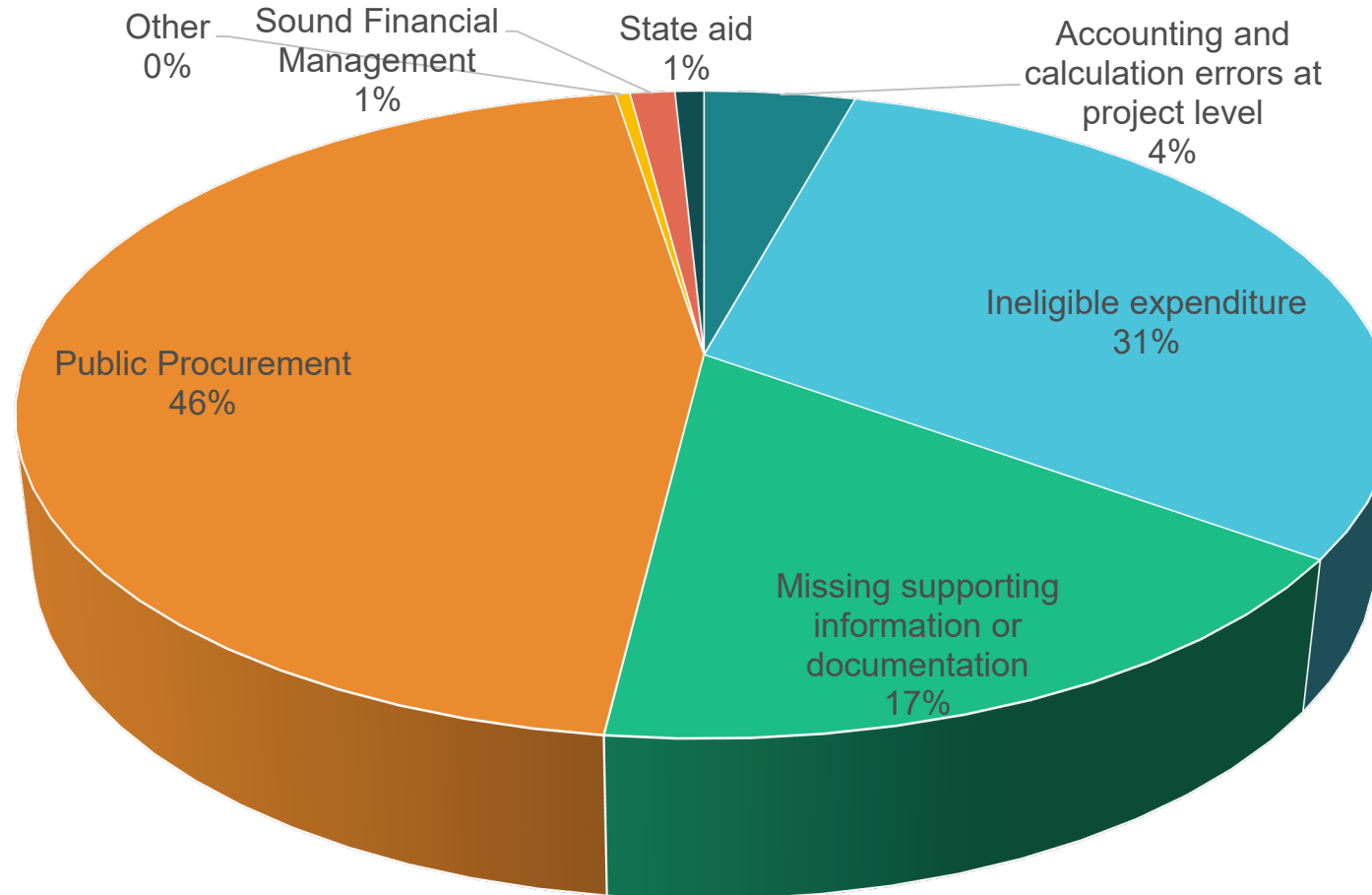
# Assessment ACRs 2014-2020

- STEP Regulation used by 80% of programmes
- 20% of all programmes sent ACRs
- 30% of Interreg programmes sent ACRs

# Type of irregularities (number) - Interreg



# Type of irregularities (EUR) - Interreg



# Observations (1/2)



Sub-sample methodology missing



Amounts under ongoing assessment not followed up



Insufficient information on sample (selection, sample unit)



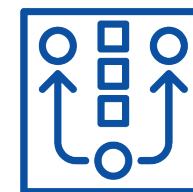
Corrections for similar errors not applied



Fraud suspicions – missing information on treatment of amounts

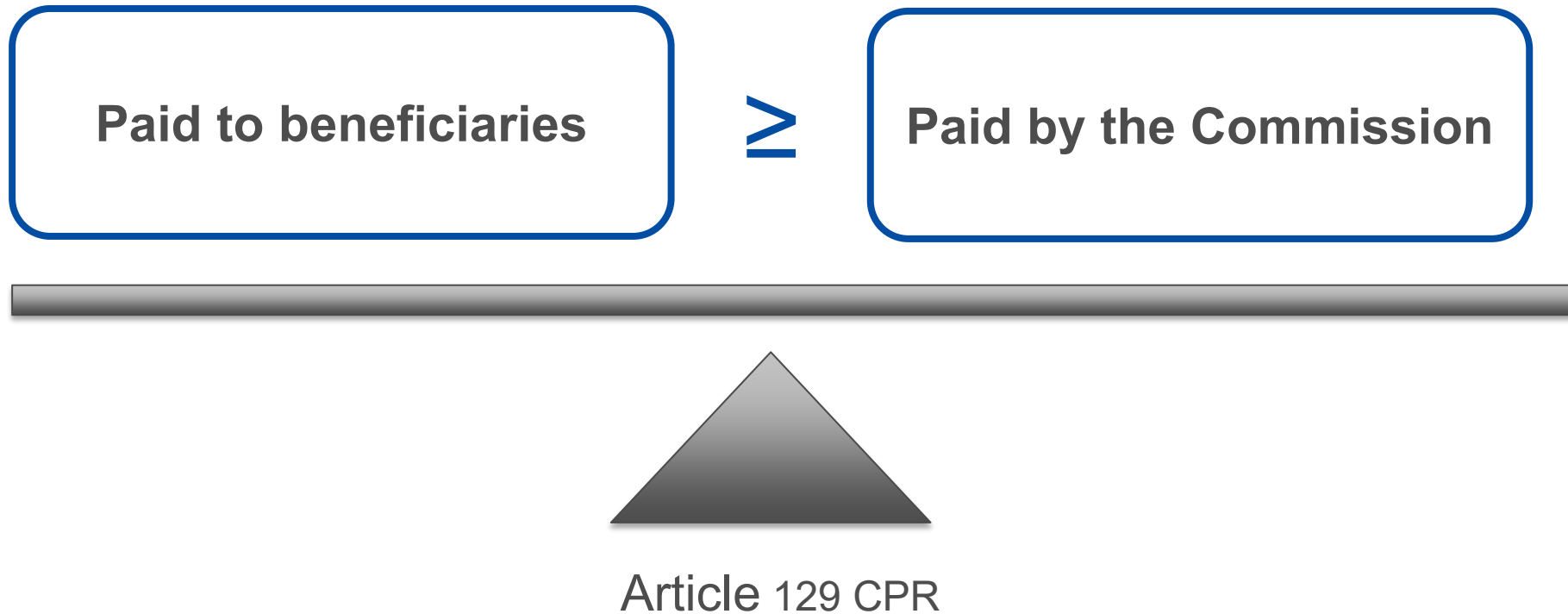


Errors in calculation of TER/RTER due to incorrect extrapolation



RTER calculation – incorrect negative amounts (H)

# Observations (2/2)

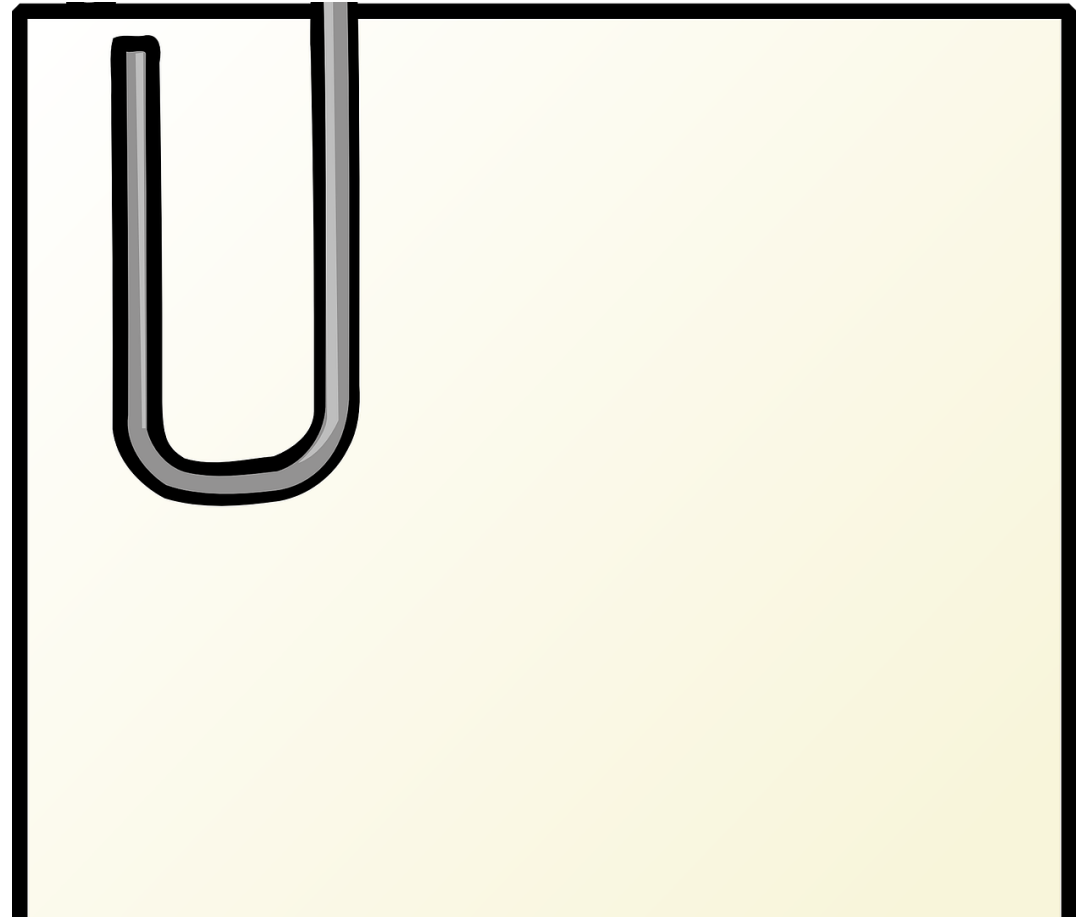


# ACRs 2021-2027 programming period

Type of errors	All (no.)	Interreg (no.)	All (EUR)	Interreg (EUR)
Ineligible expenditure	175	5	20,071,334.91	525.67
Public procurement	51	-	9,326,915.40	-
Missing supporting information or documentation	123	12	4,223,879.94	214.31
State aid	12	1	1,070,937.71	-
Ineligible project	3	-	741,306.00	-
Simplified Cost Options	26	1	298,614.46	7.54
Sound Financial Management	14	1	134,747.85	-
Equal Opportunities / Non discrimination	13	-	25,199.38	-
Financial Instruments (FIs)	12	-	760.90	-
Information and publicity measures	22	-	359.26	-
Performance indicators	9	1	-	-
Separate accounting records	2	-	-	-
Environmental rules	1	-	-	-
Total	463	21	35,894,055.81	747.52

# Observations

File with audit results to be attached to the ACR





# Observations – appendix 4, Accounts

- Correctly fill in fields in appendix 4 of the accounts

Priority	Total eligible expenditure included in payment applications submitted to the Commission		Expenditure declared in accordance with Article 98 of the Regulation		Difference		Comments (obligatory in case of difference for each type of deduction in accordance with Article 98(6))			
	Total amount of eligible expenditure incurred by beneficiaries and paid in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or operations that contribute to the fulfilment of enabling conditions, as entered in the system of the body carrying out the accounting function	Total amount of eligible expenditure entered into the accounting systems of the accounting function and which has been included in payment applications submitted to the Commission linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	Total amount of the corresponding public contribution made or to be made in implementing operations linked to specific objectives for which enabling conditions are fulfilled or to operations that contribute to the fulfilment of enabling conditions	(E=A-C)	(F=B-D)	Expenditure subject to an ongoing assessment of its legality and regularity	Irregular expenditure subject to financial corrections	Other deductions	Comments
	(A)	(B)	(C)	(D)	(E)	(F)	(G1)	(G2)	(G3)	(G4)
Grand total	8,532,885.00	7,777,480.00	8,532,851.00	7,777,480.00	34.00	0.00	0.00	34.00	0.00	
Out of which amounts corrected in the current accounts as a result of AA audits										
Out of which amounts corrected in the current accounts as a result of EC and ECA audits and OLAF investigations										

# Observations – Annex 2 SFC

- Interreg programmes in the common sample – TER/RTER to indicate -> 0%

## ANNEX 2 - RESULTS OF AUDITS OF OPERATIONS

CCI(s)	Funds	Amount in euros corresponding to the population from which the sample was drawn	Expenditure in reference to the accounting year audited for the random sample		Amount of irregular expenditure in random sample	Total error rate	Corrections implemented as a result of the total error rate	Residual total error rate	Other expenditure
		(A)	Amount (B.1)	% (B.2)	(C)	(D)	(E)	(F)	(G)
2021TC16RFTN004	ERDF	8,532,885.00	58,962.00	0.69%	34.00	0%	0.00	0%	

# Observations – Audit opinion

SFC2021:

Printed version:

## AUDIT OPINION

### 5. Opinion

#### Unqualified

In my opinion, and based on the audit work performed:

##### (1) Accounts

– the accounts give a true and fair view;

##### (2) Legality and regularity of the expenditure included in the accounts

– the expenditure included in the accounts is legal and regular,

##### (3) The management and control system in place as at the date of this audit opinion

– the management and control system functions properly

The audit work carried out does not put in doubt the assertions made in the management declaration.

In my opinion, and based on the audit work performed:

##### (1) Accounts

– the accounts give a true and fair view

##### (2) Legality and regularity of the expenditure included in the accounts

– the expenditure included in the accounts is legal and regular <sup>1</sup>

##### (3) The management and control system in place as at the date of this audit opinion

– the management and control system functions properly

The audit work carried out does not put in doubt the assertions made in the management declaration.

<sup>1</sup> Except for the Interreg programmes that fall under the annual sample for audits of operation to be drawn by the Commission as envisaged in Article 48 of the Interreg Regulation.



## Closure 2014-2020

- Closure guidelines – Dec 2024
- Verification of data presented in FIR
- Additional info in the ACR on:
  - ✓ Indicators
  - ✓ Corrections
  - ✓ Use of state aid advances
  - ✓ Major projects
  - ✓ Phased/ non-functional operations
  - ✓ Ongoing national investigations
  - ✓ Art 129



# Closure 2014-2020 Commission findings

# Commission findings



Lack of procedures  
or checks on  
durability/non-  
functioning projects



Public  
procurement  
irregularities



Ineligible  
expenditure

# Thank you



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