Audit Authorities and Members of GoA Network

18-19 June 2025 | Athens, Greece





Participants 57

24 countries represented:

+ European Commission 5

4,5 4

3,5 3 2,5 2 1,5

0.5

He adding Billsatia craita and bannaft 530110 finland france carnany crease hurgan raand have

Lahia Littuana parto urg retretands

Poland Portugal Romania Storaka Sweden Linkiye

+ Interact

+ Siena Educación

Topics/questions from the registration

- Closure 14-20
- Common sample (template, experience, recommendations, SPF)
- GoA AA
- Double financing (Interregs, RRF, regional programmes)
- Conflict of interest
- EPSA follow up
- System audits (+mandatory info in system audit report)
- Common checklist for AoO
- Irregularities and frauds
- State aid in Interreg
- Al
- 2028-2034

• Jems, 2 exceptions: population + short update

Agenda/ day one

10:00	10:15	11:15	11:45	13:00
Welcome and introduction Interreg implementation	Closure 2014- 2020 Assurance packages 2021-2027	Coffee break	Common sample & Current chalenges	Lunch break
14:00	15:30	16:00	17:45	20:30
System audits results & plans	Coffee break	Irregularities (Col) case studies	Acropolis walking tour	Dinner in L'amiral restaurant



Agenda/ day two

9:30	9:45	11.15	11:30	12:45	13:00
Reconnection and recap of the first day	Risk-based management verifications State aids INDEX + AI Short Jems update	Coffee break	SCOs case study	Updates post- 2027 Arachne+ Interact platform	End of the meeting!

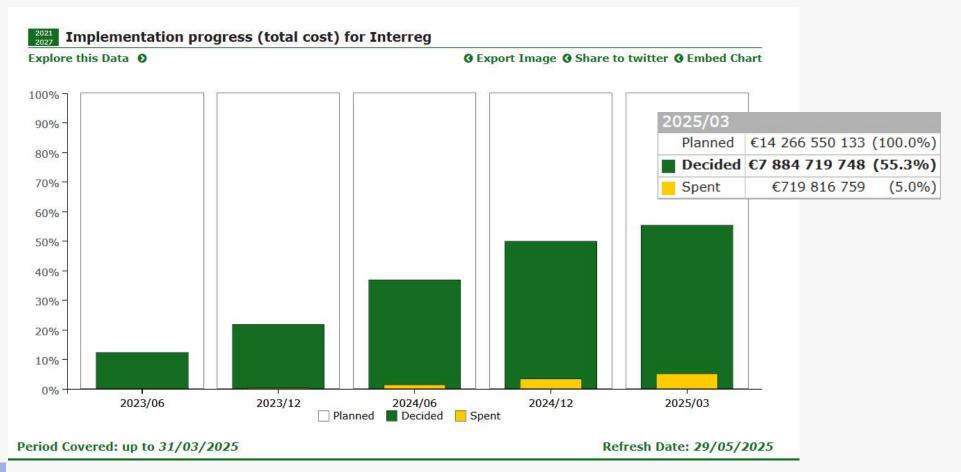
la



Interreg Financial Implementation

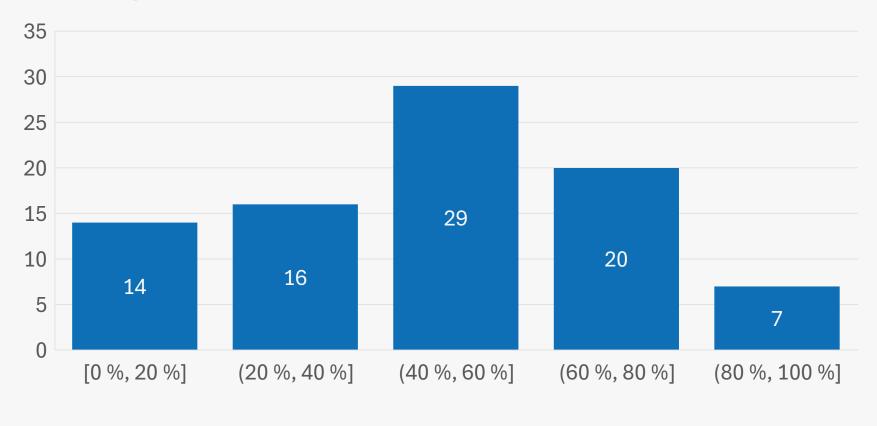


Interreg Implementation progress



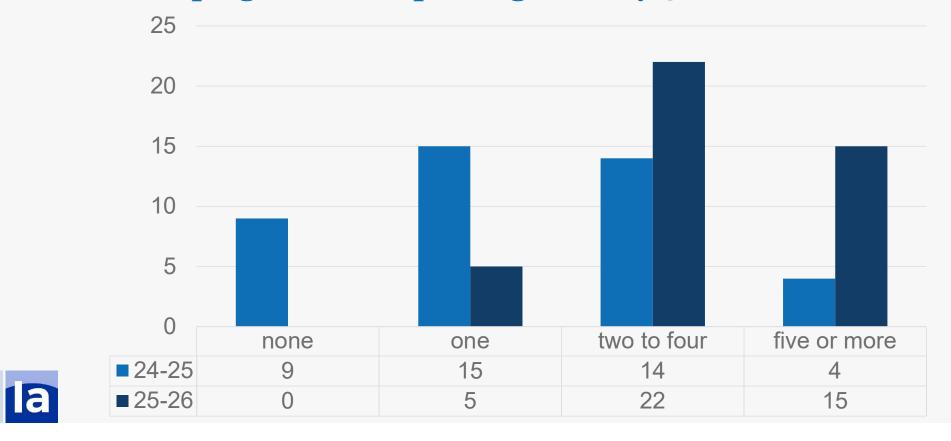
The data is cumulative, i.e. 2024 values included the finances implemented for 2025. Source: https://cohesiondata.ec.europa.eu/funds/interreg/21-27#finance-implementation

Commitment rates of Interreg Programmes (up to 31/03/2025)

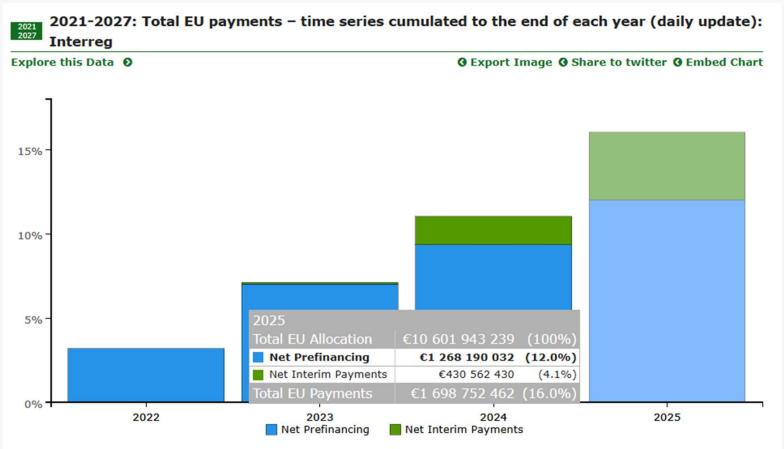


8

Submission of payment applications per programmes responding to survey 42)



Interreg EU payments 2022-2025



Refresh Date: 13/06/2025

This dataset presents the 2021-2027 cumulative history of EU payment transactions in annual timeseries. Source: https://cohesiondata.ec.europa.eu/funds/interreg/21-27#eu-payments

Audit Authorities and Members of GoA Network - DAY 2

18-19 June 2025 | Athens, Greece





Agenda/ day two

9:30	9:45	11.15	11:30	12:45	13:00
Reconnection and recap of the first day	Risk-based management verifications State aids INDEX + AI Short Jems update	Coffee break	SCOs case study	Updates post- 2027 Arachne+ Interact platform	End of the meeting!

la

State aid update





State aid in Interreg

Current state:

- Interregs use (almost) exclusively GBER art. 20, 20a and de minimis
- One programme (IT-CH) using State aid advances
- State aid in Interreg 1,5h webinar in the 2nd half of the year

GBER:

- GBER set to expire at the end of 2026
- No new official draft yet
- Various ideas on the table

De minimis

Administrative proceedings (until 31 December 2025 (2028)):

- self-declaration / check of de minimis register
- de minimis letter
- De minimis set to expire at the end of 2029

Registers:

- As of 1 January 2026 use of national register or Union level central register obligatory
- The approach is to model the central register on the transparency module (TAM)
- 10 EU MS currently WITHOUT the national registries AT, BE, DE, DK, FI, FR, GR, IE, NL, SE
- 16 EU MS currently WITH the national registries: BG, HR, CY, CZ, EE, ES, HU, IT, LV, LT, LU, PL, PT, SI, RO, SK

Sector specific rules - current thresholds:

- Fisheries and aquaculture: EUR 30,000 / EUR 40,000 in Member States with a central register
- Agriculture: EUR 20,000 / EUR 25,000 in Member States with a central register
- Services of General Economic Interest: EUR 750,000

AA and GoA Network

Short Jems update





Jems development End of Development phase

20 December 2024 – Release of Jems Version 12

New features in Jems v11 and Jems v12 relevant for Auditors:

- Financial living tables
- Bulk file download
- 1-click export of UI tables to excel
- Update of procurements

New Export Plugins:

• Global partner list of expenditure XLS export

17

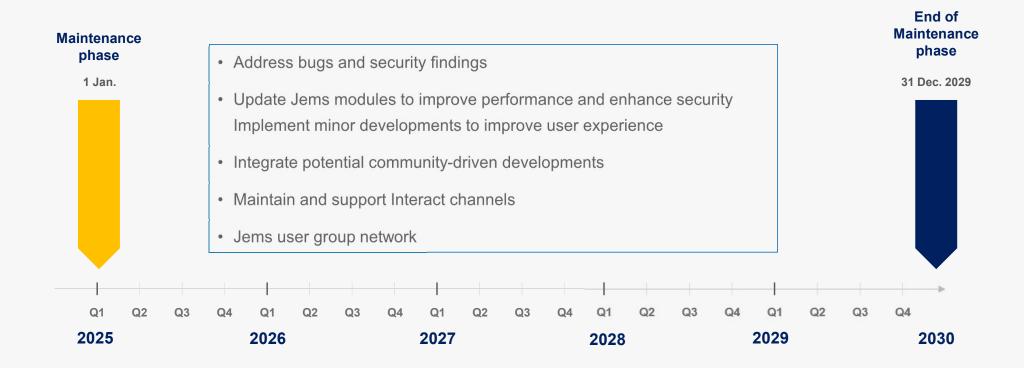
Jems – 2025-2029 Maintenance phase

June 2025 – Release of Jems Version 13

Bug fixes and small improvements:

- Financial living tables
- Corrections form
- Partner report overview tables Investments
- Control report pdf Job Title
- Add report ID to update of procurements
- Increase number of attachments for procurements from 30 to 120

Jems – 2025-2029 Maintenance phase



Jems audit – KR6

Report

City of Vienna, Municipal Department 27, Vienna

Independent assurance report on the reasonable assurance engagement of the Joint Electronic Monitoring System (Jems)

For the Jems version 10.1, as of October 2024

Conclusion PwC

In our opinion, which is based on our findings and evidence obtained during our reasonable assurance engagement, Interact's Joint Electronic Monitoring System (Jems) was prepared in accordance with the EU Regulations (EU) 2021/1060 (CPR) and 2021/1059 (IR).

Interact recommendation

Recommendation to take into account the results of PwC audit and not to reaudit the whole system, focus on the local installation of Jems.

Proposal Online meeting with Jems team

Meeting only for auditors

- Many specific questions regarding Jems
- Q&A session
- Please indicate your needs and possible time horizon (July / after the summer) in the meeting evaluation form!

INDEX – Interact Data Exchange





AA network meeting

Index is an integral part of Interact service offer

Index is a programme management tool that allows exchange of data from the application stage. It provides space for programme exchange.



And other programme monitoring systems provide data for exchange and visualisation

Publicly available data repository on projects, deliverables and partners



Index in short

Main principles	 Automation: limited to no additional workload for programmes Fact-based cross-programme cooperation initiatives Already from the assessment stage Works with data that is not public
Flexible in defining user	 To identify synergies and build on these To ensure Value for Money
cases	 To ensure financing only new initiatives

Currently shared data fields



25

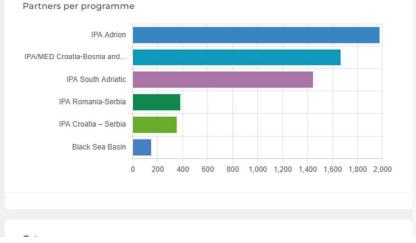
INDEX – how does it work?

Today's status Projects by programme and status Interreg Programme/Project Count, Submitted, Count, Count, Total Status pending review Approved Rejected IPA/MED Croatia-Bosnia and Herzegovina-Montenegro IPA Croatia - Serbia IPA South Adriatic IPA Romania-Serbia IPA Adrion Black Sea Basin Total Count, Submitted, pending review Count, Approved Count, Rejected PA/MED Croatia-Bosnia and Herzegovina-Montenegro IPA South Adriatic IPA Adrion IPA Romania-Serbia IPA Croatia - Serbia Black Sea Basin 0 50 100 150 200 250 300 Key stats

Summary of current data

6 Interreg programmes sharing application data with each other (via, e.g, API link)

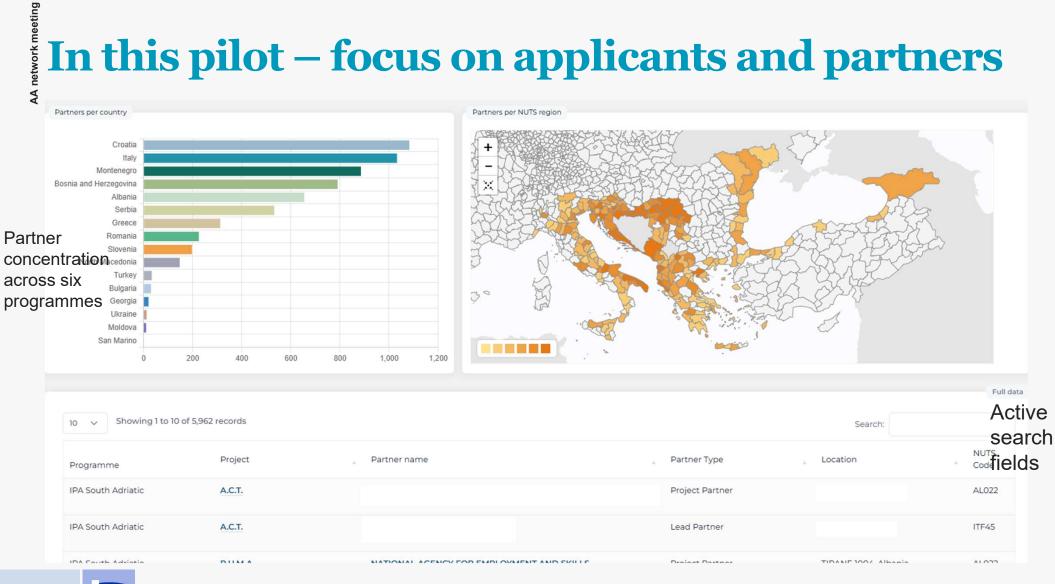
Total Total Total Budget Programmes Projects Partners (Approved) IPA/MED Croatia-Bosnia and € Herzegovina-Montenegro IPA Croatia - Serbia € € IPA South Adriatic IPA Romania-Serbia € **IPA** Adrion € Black Sea Basin € Total €



AA network meeting

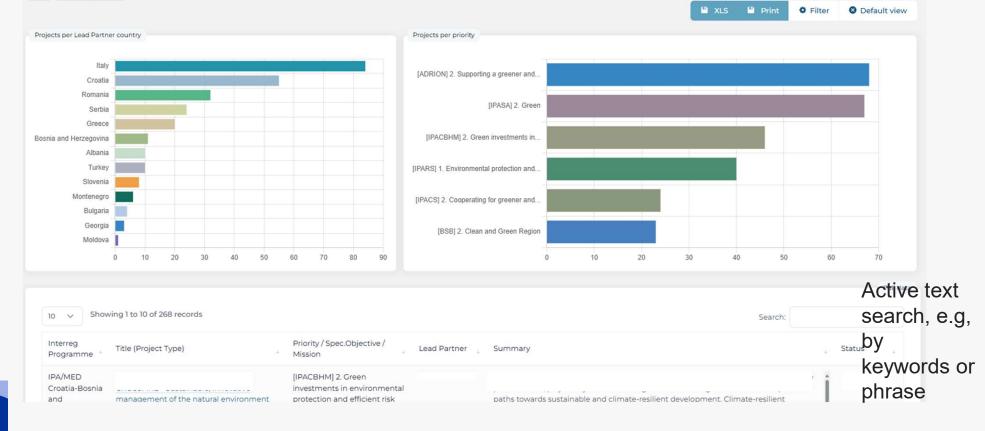
26

In this pilot – focus on applicants and partners



Application and project overview per shared objectives

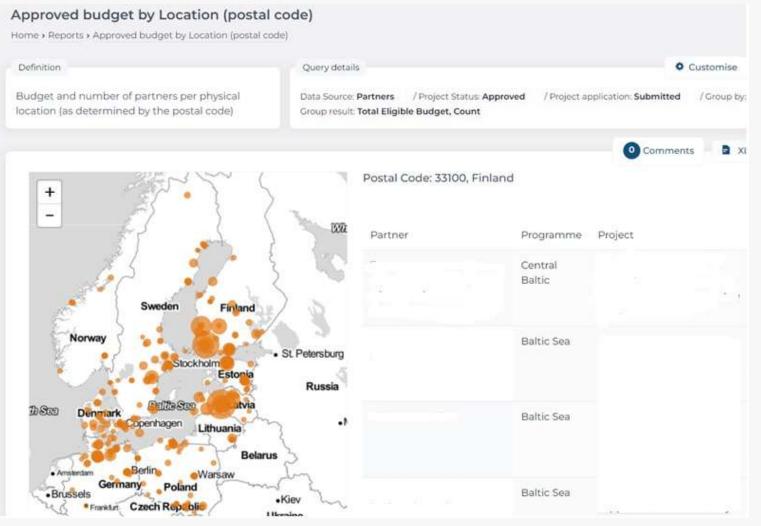
/ Spec. Objective: [IPASA] Promoting climate change adaptation and disaster risk prevention, resilience, taking into account eco-system based approaches, [IPASA] Enhancing protection and preservation of nature, biodiversity and green infrastructure, including in urban areas, and reducing all forms of pollution, [IPACBHM] Promoting climate change adaptation and disaster risk prevention, resilience, taking into account eco-system based approaches, [IPACS] Promoting climate change adaptation and disaster risk prevention, resilience, taking into account eco-system based approaches, [IPARS] Promoting climate change adaptation and disaster risk prevention, resilience, taking into account eco-system based approaches, [IPARS] Enhancing protection and preservation of nature, biodiversity and green infrastructure, including in urban areas, and reducing all forms of pollution, [ADRION] Supporting environment preservation and protection in the Adriatic - Ionian region, [ADRION] Enhancing resilience to climate change, natural and man-made disasters in the Adriatic - Ionian region, [BSB] Promoting climate change adaptation and disaster risk prevention, resilience, taking into account eco-system based approaches, IBSBI Enhancing protection and preservation of nature, biodiversity and green infrastructure, including in urban areas, and reducing all forms of Home > Project Applications(filtered)



Possibility to generate customised reports

💠 Index		Interact Data Excha	inge		(9) 🕹 H24
A Dashboard		Overview all projects, all Home - Reports - Overview all project	priorities, all SO, with summaries s, all provines, all SO, with summaries		O New query
PROGRAMMES DATA		Definition		Query details O Customis	e 🔛 Save As
Partners		The mother of all tables.		Data Source: Projects / Project Status Submitted, pending review, Approved / Project application: Submitted / Priority; [058] Linnovative societies, ((05R) 2. Water-smart
Programmes	30 C			sociaties, [BSR] 3. Climate-neutral societies, [BSR] 4. Cooperation governance, [CBR] 1. Innovative Business Development / A16. Priority specific elsective [I economy, [BSR] 3.] Circular Economy, [BSR] 3.2 Energy transition, [BSR] 4.2 Macro-regional governance, [BSR] 4.1 Project platforms / Project Type: Call 1r	
Clusters	3			I small projects, Core Project	(Barn burberer can
Reports				3 Comments 2	XL5 • Print
SYSTEM ADMINISTRATION		10 Showing 1 to 2 of	2 records (filtered from 33 total entries)	Search: tourism	
🗣 Import	эc	10 T		Search, tourism	
COMMUNICATION		II Programme A.1.	1 Project title A 2 Project Summary	6	
Announcements		Baltic Sea			
Comments					
ACCESS					
E Users	3				
👗 My account	•				
		Baltic Sea			
					$+ \begin{bmatrix} t \end{bmatrix} \neq$

Or view pre-defined reports Approved budget by Location (postal code)



30

Programmes involved

Baltic	IPA	MED	Transnational	
Baltic Sea region	 Croatia-Bosnia and 	 Croatia-Bosnia and 	Baltic Sea region	

- Baltic Sea region
- **Central Baltic**
- South Baltic

1a

- Estonia-Latvia
- Latvia-Lithuania
- Lithuania-Poland
- Adrion

•

Black Sea basin

Herzegovina-

Croatia-Serbia

South Adriatic

Romania-Serbia

Montenegro

- Croatia-Bosnia and Herzegovina-Montenegro
- South Adriatic
- Italy-Slovenia •
- EURO Mediterranean •
- Italy-Croatia
- Adrion •

- Baltic Sea region
- Euro MED
- Adrion
- Black Sea basin
- North Sea •
- In progress: Alpine • Space and Central Europe





Feedback from programmes



 \checkmark

User feedback

Meeting with programmes involved in the Baltic Sea region programme pilot held on 14.11.2023.

Data available at any time needed

Easy access to live data accessible at any time needed. Use of data has been integrated into programme assessment procedures

No negative overlaps

The first experience using Index shows that there are no negative overlaps across programmes

Possibility to support MC discussion

Possibilities to prepare statistics and visualisations for MC as well as inform about links with applications in neighbouring programmes.

Possibility to follow project development across programmes

Synergies are often built at partner level. Index allows seeing partner engagement and how project chains are built over time.

32

SCOs in Interreg Statistics and cases

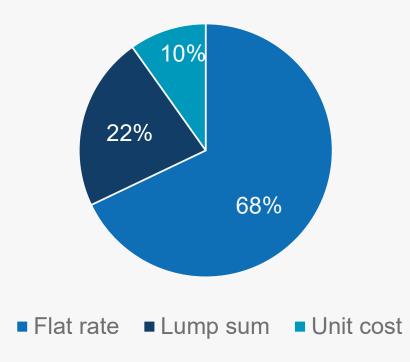
Sanna Erkko | Interact

19 June 2025 | Athens, Greece





SCOs used in Interreg (84 programmes, 425 SCOs)





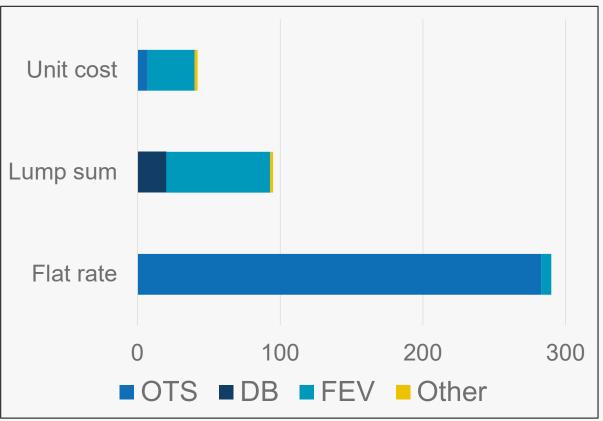
SCOs used in Interreg (no of SCOs 425)

Off-the-shelf OTS

Programme specific based on:

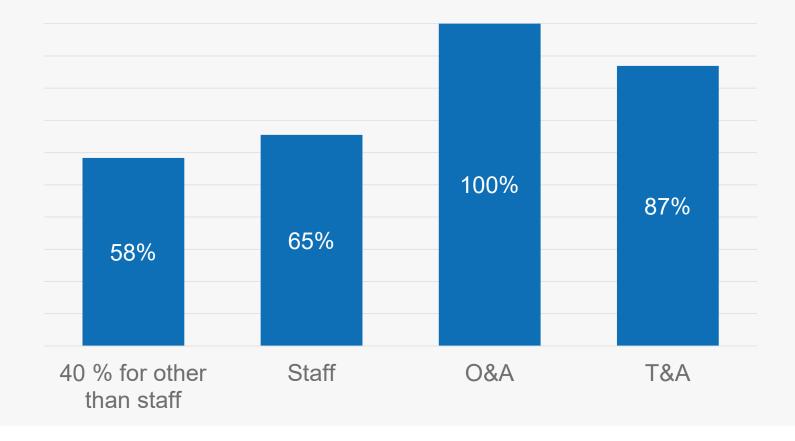
- Fair, equitable and verifiable method FEV
- Draft budget method **DB**

Other from Union policies or national schemes for similar types of operations

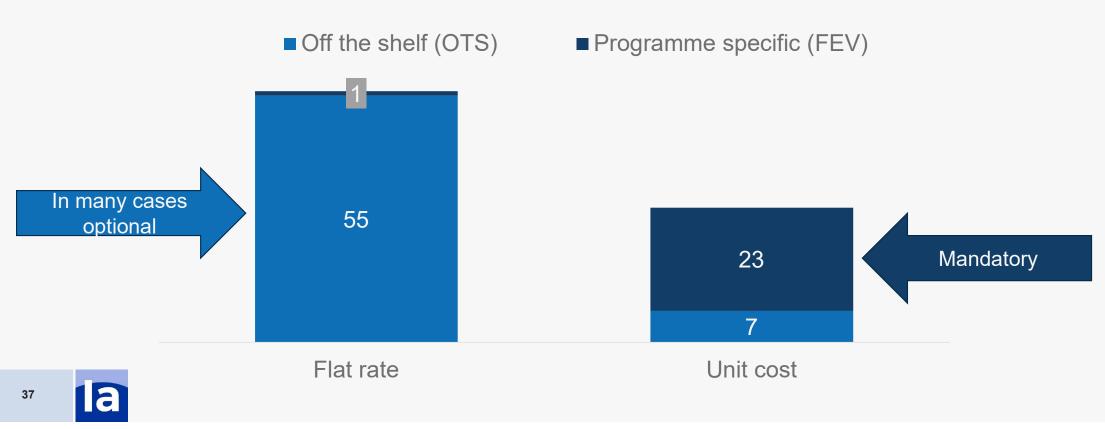




TOP 4 Flat rates used in Interreg programmes (as % of 84 programmes)

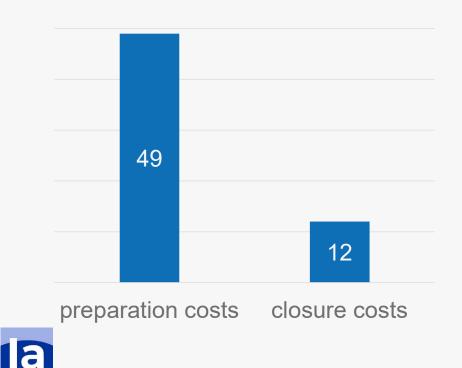


Interreg Programmes using SCOs for Staff cost (no of programmes)



AA network meeting

Interreg programmes using Lump sums for



And

- Accompanying actions
- B2B and incoming missions
- Coordination of territorial strategy implementation
- Joint models/processes, models of management, decision-making, strategic plans, feasibility studies, campaigns
- Meeting, workshop, conference
- Programme activities organized at national level (ex-NCP) in each member state
- Territorial strategy elaboration
- Visibility elements
- Vouchers up to € 100.000 per individual final recipient; voucher projects

Combination of SCOs in Interreg Programmes (no of programmes)

■ only OTS ■ OTS, FEV ■ OTS, FEV, DB ■ OTS, DB ■ OTS, FEV, schemes







SCO cases



SCO - Case 1Audit of operations

	Real costs	
External	Project kick-off meeting: premises	4 500
	Project kick-off meeting: catering	7 000
	First training for students: premises & accommodation	4 000
	First training for students: catering	2 500
	First training for students: external expert	1600
	External services TOTAL	19 600
Equipment	Laboratory Equipment, through framework contract	28 400
	Equipment TOTAL	28 400
	Expenditure reported as real costs TOTAL	48 000
FR %	SCOs	
20 %	Staff Flat rate	9 600
15 %	Office and Administrative Flat rate	1 4 4 0
10 %	Travel & Accommodation Flat rate	960
	SCOs TOTAL	12 000

PROJECT PARTNER TOTAL EXPENDITURE 60 000

FOCUS ON SCOs

 What to check and what not to check from SCO point of view

 Procurement among basis costs

Reported activities of the project: Organisation of kick-off meeting, conducting the first

training for students, including laboratory work.

SCO - Case 1 Audit of operations

• what to check and what not to check in general ledger

• other relevant points of attention

	Expenditure reported as real costs TOTAL	48 000
FR %	SCOs	
20 %	Staff	9 600
15 %	O&A FR	1 440
10 %	T&A FR	960
	SCOs TOTAL	12 000

General ledger	
Salaries total	8 700
Rent	850
Communication	400
Travel	200
Accommodation	0
External services	19600
Equipment	28 400
COST CENTER TOTAL	58 150

PROJECT PARTNER TOTAL EXPENDITURE 60 000

SCO - Case 1 Audit of operations

- what to check and what not to check in general ledger
 - other relevant points of attention

No checks are to be performed on:

- FR %
 20 %
 The actual costs incurred by the beneficiary or related (financial) supporting documents for the amounts reimbursed on the basis of a flat rate;
- 15% Supporting documents to check that the amount of the flat rate was spent by the beneficiary on the correct cost category;
 - The accounting system of beneficiaries.

PROJECT PARTNER TOTAL EXPENDITURE 60 000

COST CENTER TOTAL 58 150

43

SCO - Case 2 Audit of operations

What to check and what not to check from SCO point of view

• Other points of attention

	Real costs	
Staff	Staff cost	42 000
	Staff TOTA	L 42 000
	Expenditure reported as real costs TOTA	L 42 000
FR %	SCOs	
40 %	other costs	16 800
	SCOs TOTA	L 16 800

PROJECT PARTNER TOTAL EXPENDITURE 58 800

Reported activities of the project: Organisation of kick-off meeting, designing and conducting

the first training for students at remote research centre.

SCO - Case 3 Audit of operations

- what to check and what not to check
 - audit findings
 - other relevant points of attention

A cultural NGO was awarded a €20,000 lump sum to deliver Work Package 2: "Cross-border community art exchange" including:

- Two 3-day workshops (one in each country)
- A travelling exhibition
- A final video documentary

The NGO reports organising two workshops and the exhibition and replacing the video documentary with a digital photo gallery published online. The lump sum was paid out, as the main outputs — the exhibition and 2 workshops — were delivered.



45

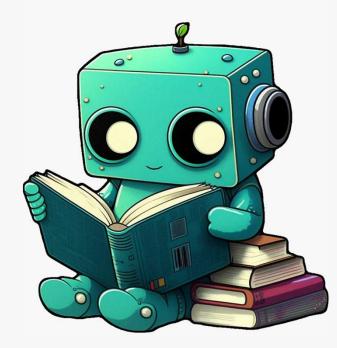
A.I. from a different perspective

Alexandra Kulmer | Interact | 12.06.2025



Co-funded by the European Union Interreg

What is AI?



The ability of machines or computers learn and think like a human



Benefits of AI in public funds magement

- Reduced administrative burden
- Increased efficiency and accuracy
- Automated risk detection and fraud prevention
- More accurate forecasts and financial planning
- Better services and support for beneficiaries



48

Legal and Ethical considerations

- Al Act: Introduces a regulatory framework
- GDPR: Data protection, transparency, consent obligations
- Ethical Use: Human oversight, fairness, accountability
- Compliance rules: No sensitive data in public AI tools
- Property rights: No copyright for AI generated content



49

Reliability considerations

- Bias, hallucination, and accuracy risks due to poor data quality or representativeness
- Lack of explainability in AI logic (non-transparent algorithms)
- Cybersecurity vulnerabilities and data breaches
- Risk of over-reliance on automation, insufficient human oversight

50

Tips for public AI tools

Prepare input data:

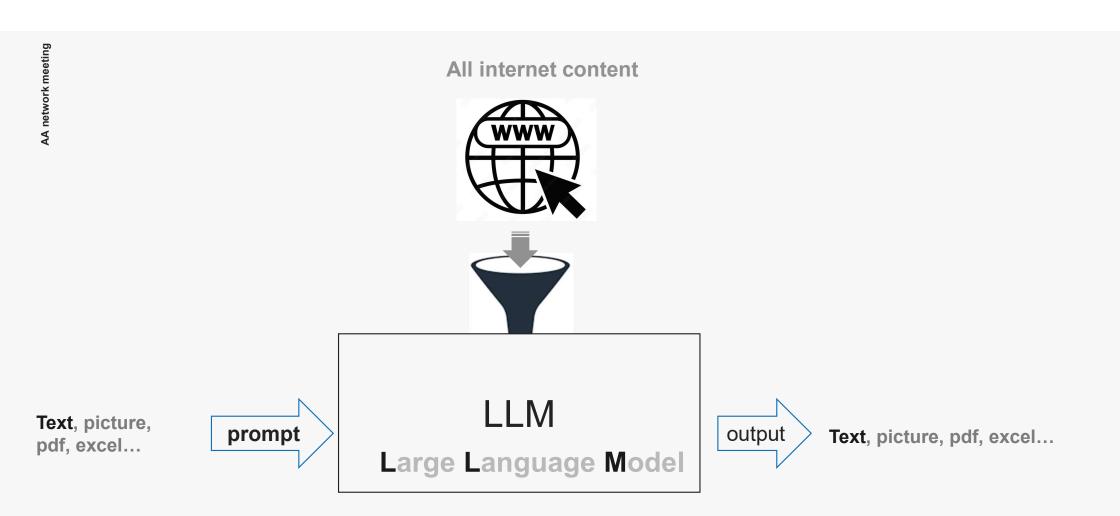
- refine data, shrink file size
- remove confidential or sensitive data

Assess outputs:

- always check the sources
- never copy/paste refine the outputs

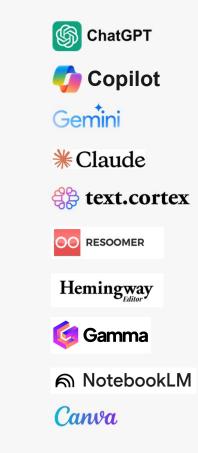






The tools

ChatGPT: Research, writing, drafting Microsoft Copilot: Chat GPT 4 + Dall-E 3 + Bing Google Gemini: Multimodal (text, image, audio, code, etc.) **Claude AI**: Focused on safe and natural conversation **TextCortex**: AI hub, persona, GDPR, EU hosted **Resoomer**: Summarize and analyze argumentative texts Hemingway editor: Improve readability, colour coded guide Gamma: Make presentations with one prompt NotebookLM: Advanced research **Canva:** Graphic design, creative social media content



What LLMs can do for us?

Better texts	transform long, complex texts into concise and clear language, or generate well-structured text based on a few bullet points
Time saving	reduce the time spent each week on tasks such as drafting, summarizing, analyzing, and explaining background information
	-
Tailored contents	adapt the tone and structure of a text to suit different purposes, audiences, and contexts
la	

54

The secret is in the prompts

- "Summarize this text, make it shorter and easy to understand."
- "Compile the comments of two independent controllers into a concise summary"
- "Help me write a professional response to this complaint about the time needed to conduct control explaining the procedure for management verifications in Interreg based on the Interreg Regulation."
- "Help me draft a guidance text for beneficiaries on the rules for eligibility of expenditure."
- "Analyse this contract and the related invoice and provide me with most important data about the services provided and the consistency of the documents.



AA and GoA Network



Data-mining tools





Risk scoring systems (Arachne+)

Providing the data will be obligatory under the next MFF:

on the recipient, legal person

- recipient's full legal name, VAT identification number or another unique identifier established at country level
- the address
- the beneficial owner(s) of the recipient, where the recipient is not a natural person: the first name(s), last name(s), date of birth, and VAT identification number(s) or tax identification number(s) where available or another unique identifier at country level

on the recipient, natural person

- the first and last name; the date of birth;
- the region on NUTS 2 level when the recipient is a natural person and is domiciled in the Union or the country when the recipient is a natural person and is not domiciled in the Union;

Risk scoring systems (Arachne+)

on the operation:

- the amount committed and, in case of a commitment with multiple recipients, the breakdown of this amount per recipient where available;
- the nature and purpose of the measure.

Article 36, recast Financial Regulation 2024



58

Risk scoring systems (Arachne+)

Annex 1: Consolidation of risk indicators

Current Arachne Risk Indicators	Arachne+ Risk Indicators
4.1.1 Lead time between publication and contract signature	4.1.1 Lead time between publication and contract signature
4.1.2 Percentage disqualified tender offers vs received	4.1.2 Percentage disqualified tender offers vs received
4.1.3 Number of valid tenders	4.1.3 Number of valid tenders
4.1.4 Contracted amounts via restricted procedures / total project cost	4.1.4 Contracted amounts via restricted procedures / total project cost
4.1.5 Number of contract addenda compared to sector average	4.1.5 Number of contract addenda compared to sector average
4.1.6 Financial correction	4.1.6 Financial correction
4.2.1 Contractors with invalid VAT number	4.2.1 Contract companies with invalid VAT number
4.2.2 SubContractors with invalid VAT number	consolidated with 4.2.1
4.2.3 Contract addenda cost vs project cost	4.2.3 Contract addenda cost vs project cost
4.2.4 Contract addenda cost vs contracted amount	4.2.4 Contract addenda cost vs contracted amount
4.2.5 Difference between final contract end date and initial contract end date	4.2.5 Difference between final contract end date and initial contract end date
4.2.6 Number of consortium members	4.2.6 Number of contract companies
4.2.7 Contract modifications	4.2.7 Contract modifications
4.2.8 Key experts change	4.2.8 Key experts change
4.2.9 Key experts linked to multiple projects	4.2.9 Key experts linked to multiple projects
4.2.10 Contracted amount vs annual turnover of the contractor	4.2.10 Contracted amount vs annual turnover of the contractor
4.2.11 External service provider	consolidated with 4.2.6
4.3.1 Project costs outside eligibility period - before start date	4.3.1 Project costs outside eligibility period
4.3.2 Project costs outside eligibility period - after end dat	consolidated with 4.3.1
4.3.3 Difference between invoice and payment dates	4.3.3 Difference between invoice and payment dates
4.3.4 High percentage of cost allocated at the end of the project	4.3.4 Suspicious expense patterns
4.3.5 Expenses with round amounts	consolidated with 4.3.4

EDES

- Information on cases of early detection, exclusion and/or financial penalties
- Info about entities, in certain cases of fraud or conflict of interest confirmed by a final judgement or administrative decisions and reported by MS
- EC to grant access to EDES to "all persons and entities involved in budget implementation"
- all persons and entities involved in budget implementation shall enforce such decisions with regard to the person or entity applying for or selected to implement Union funds;

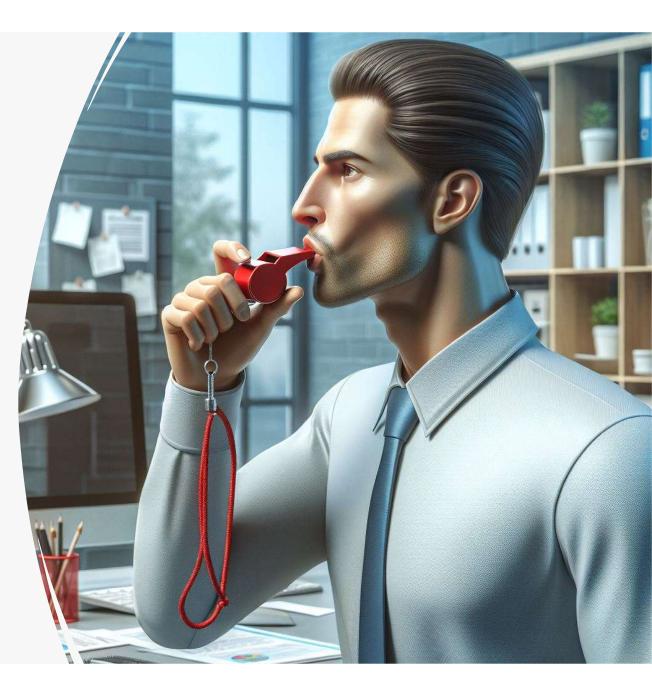
Article 144, recast Financial Regulation 2024

CRIF

- CRIF S.p.A, Europe-wide data
- Used alongside with Arachne
- In some MS obligatory use
- Pay per click cheap reports
- Financial standing, Col, AML, easy checks on individual applicants / partners – PDF report
- Various sanction lists

Whistleblowers

One whistle-blower can be 100 times more effective than 100 of hours spent on datamining



← C	⊕ ☆)
Co-funded by CENTRAL EUROPE Co-funded by the European Union	

How to report fraud

If you suspect fraud or corruption linked to funding from the Interreg CE Programme, please get in touch with the Managing Authority.

About us	Legal information	Contact us
Who we are	Data protection	Joint Secretariat
Documents	Data transmission	Kirchberggasse 33-35/11
Jobs and tenders	Cookie policy	A-1070 Vienna
Event calendar	Fraud fight statement	Tel: +43 (0) 1 8908 088 - 2403
News	Imprint	Email: info@interreg-central.eu
Contacts		f in d O
Programme 2014-20		



AA network meeting

AA and GoA Network

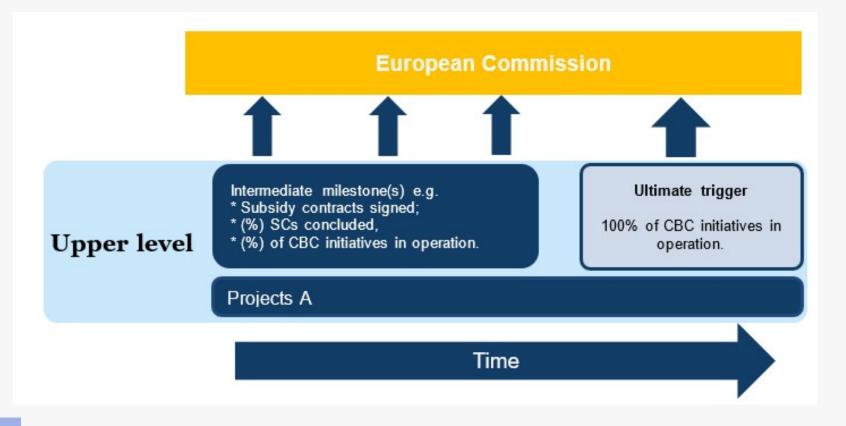
Interact work on Post-2027





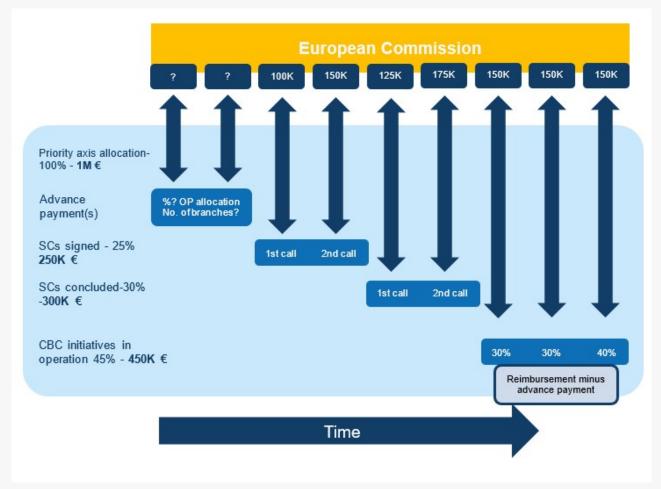
Result based approach

Interact proposal - Potential model



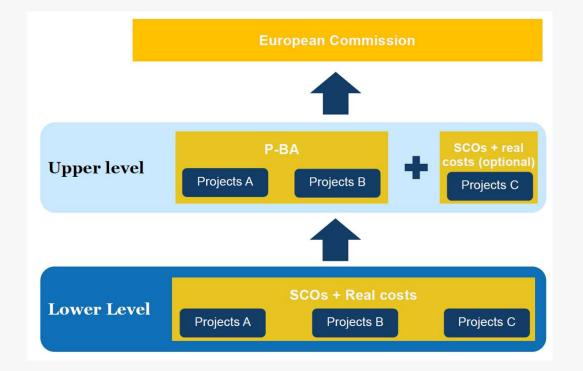
Result based approach

Interact proposal - Potential model



Result based approach

Interact proposal - Potential model



Result based aproach

- Different programme approaches
- Over the summer programmes propose suitable models
- Consequent change of audit approach for post 2027

AA and GoA Network

New Interact portal





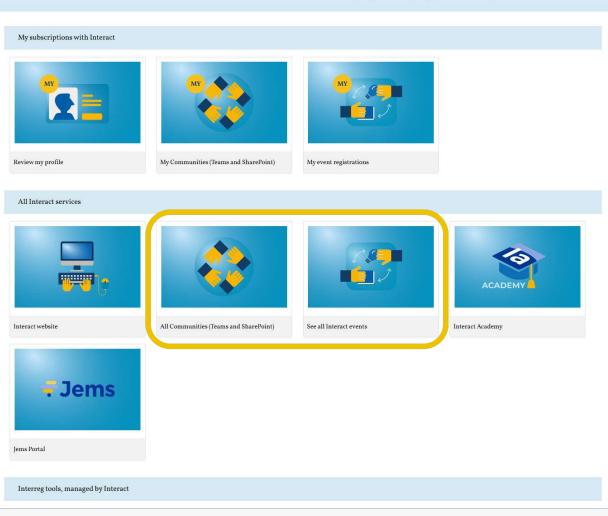
Interact portal

operation can be complex; job is to make it easier.

Portal | My Events | My Communities | Alexandra Kulmer -

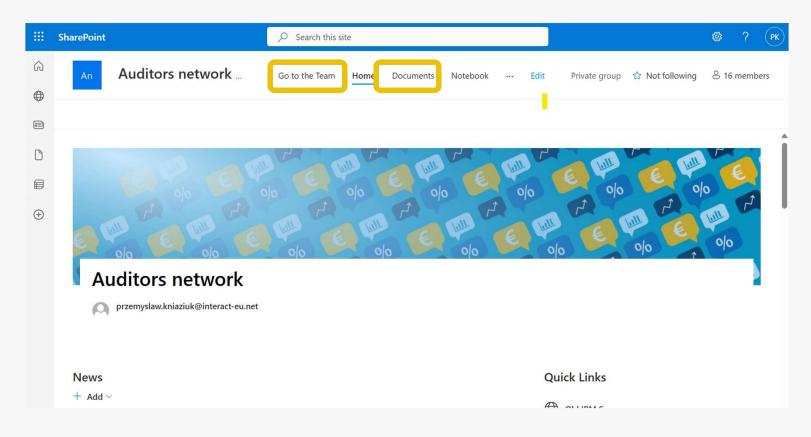
https://portal.interact.eu



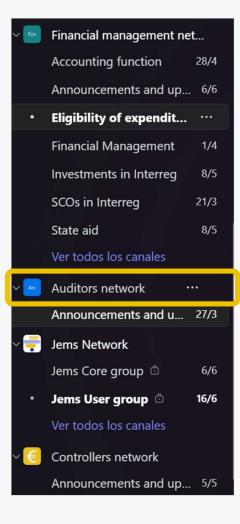


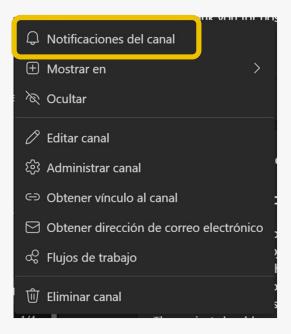
AA network meeting

SharePoint



Teams and channels





Event Evaluation

Interact

Please take a few minutes to provide us with feedback and fill in our evaluation survey:

https://forms.office.com/e/Y1rc5nrWAE

