

# Assessment of assurance packages

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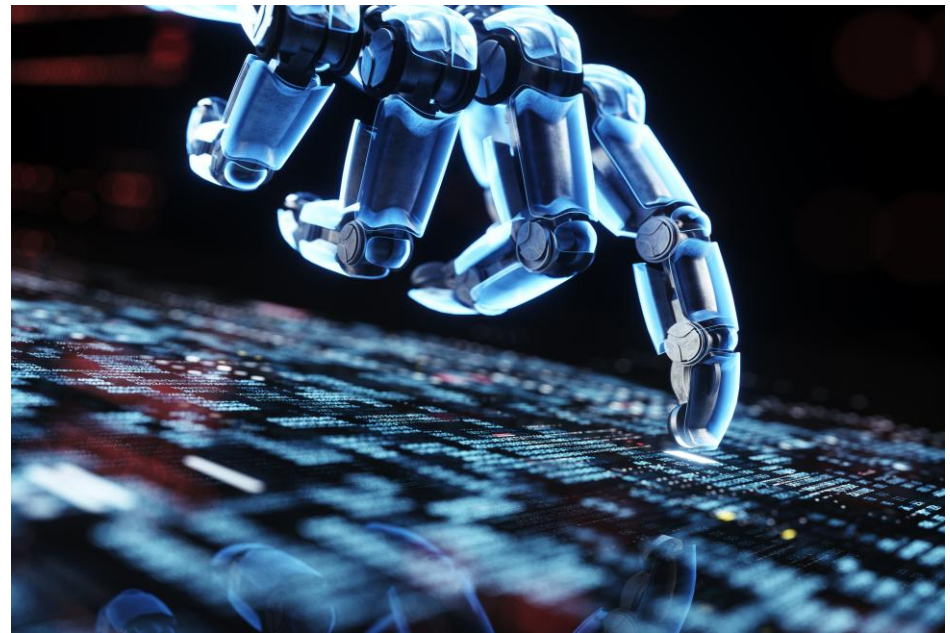
9 June 2026

# Two programming periods

2014 - 2020



2021 - 2027



# Closure of the 2014-2020 programming period



# Closure 2014-2020: Overall



**320 programmes** submitted assurance packages in spring 2026 across all Cohesion Policy funds (**76%**)



Assurance packages were received for **all Interreg programmes** (86, out of which 56 in 2026, 26 in 2025, 4 in previous years)

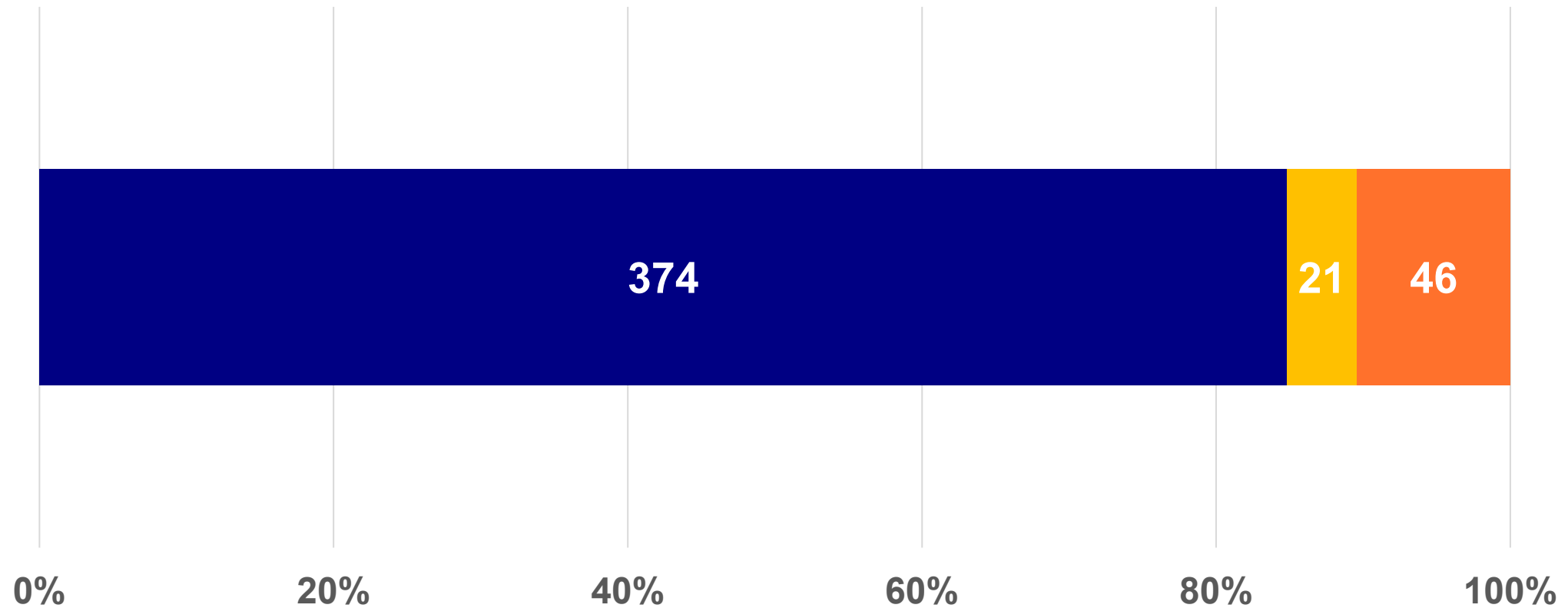


All accounts assessed; **46 legality and regularity assessments** remain ongoing, including 6 Interreg programmes



**156 billion** in accounts

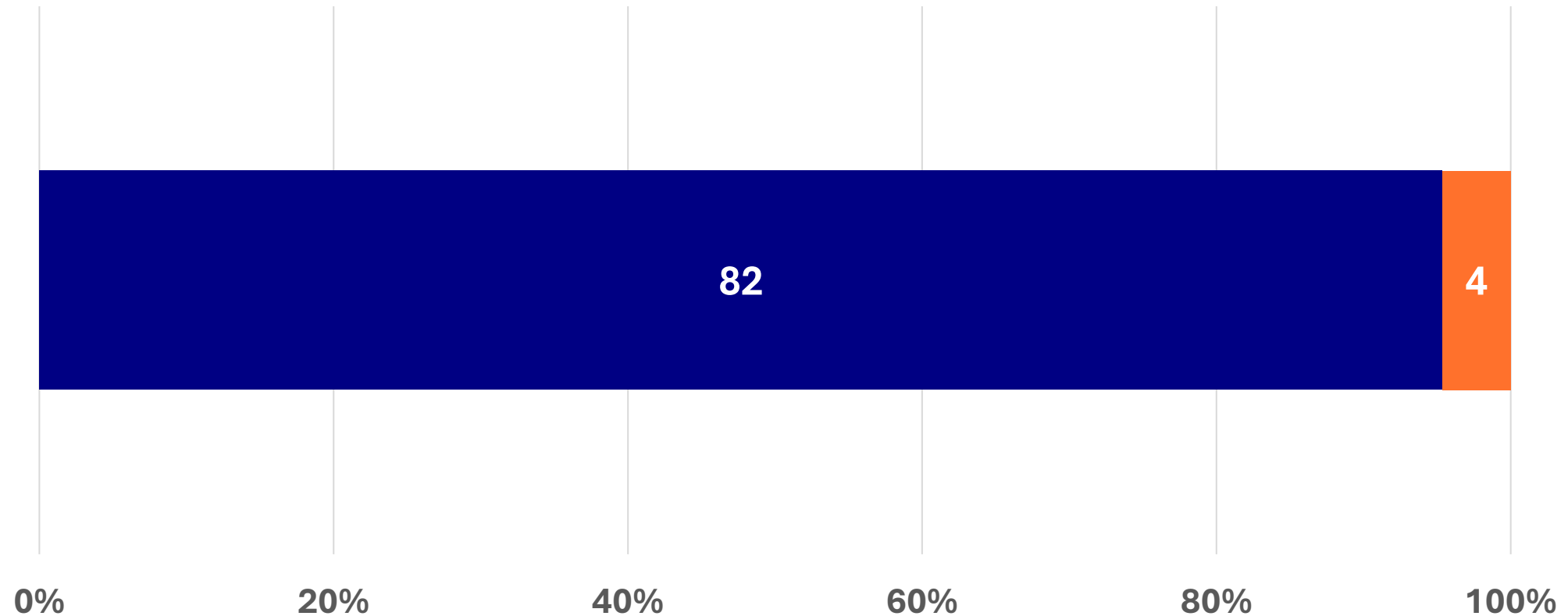
# Management and control systems – All funds



- Programmes with MCS functioning well
- Programmes with MCS partially functioning
- Programmes with MCS deficiencies



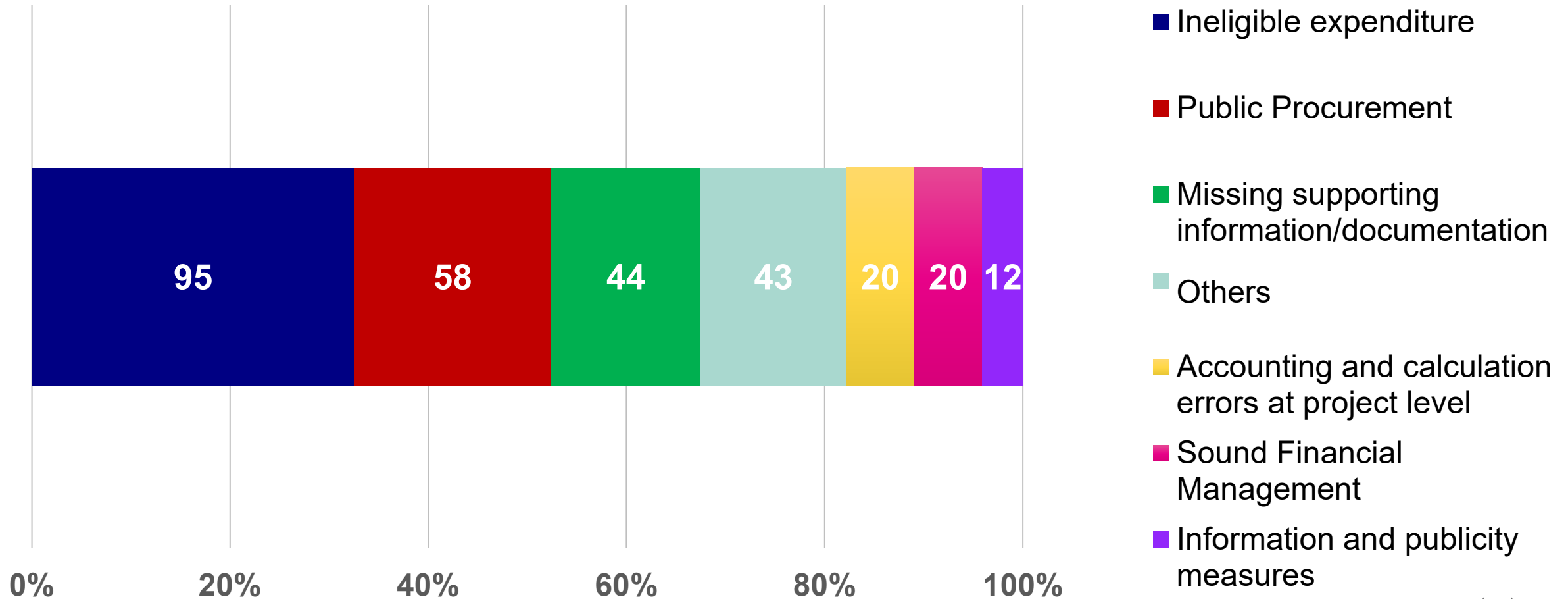
# Management and control systems - Interreg



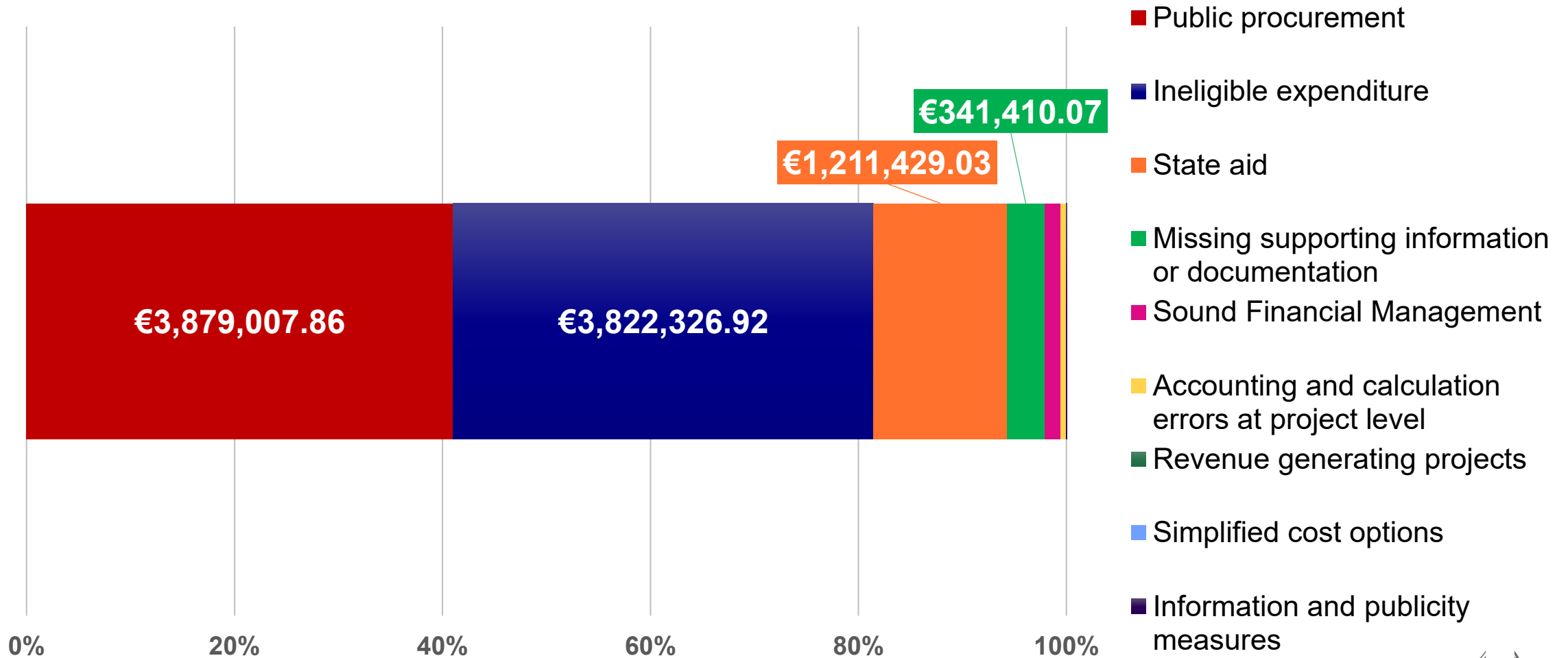
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# Type of irregularities (number) - Interreg



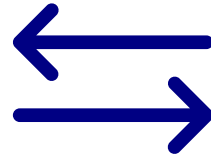
# Type of irregularities (EUR) - Interreg



# Observations - Interreg



**Issues with  
sub-sampling**



**Changing  
opinion on MCS**



**Incomplete  
durability/continuity  
checks**



**Non-functioning  
projects at closure**



**Errors in calculation  
of TER/RTER**



**Issues with  
Art 129 CPR**

# Conclusions 2014-2020 programming period

- Overall, the closure process for the majority of Interreg programmes **progressed smoothly**, with only a **limited number of exceptions**
- The **error rate at closure** provides assurance that the grouping methodology for Interreg programmes is **appropriate**
- Legality and regularity **to be confirmed** only when **ECA** draws their **last sample**



# 2021-2027 programming period



# 2021-2027: Overall



**245 programmes** submitted assurance packages this year across all cohesion policy funds (**64%**)



**48 Interreg** programmes submitted this year (**56%**)

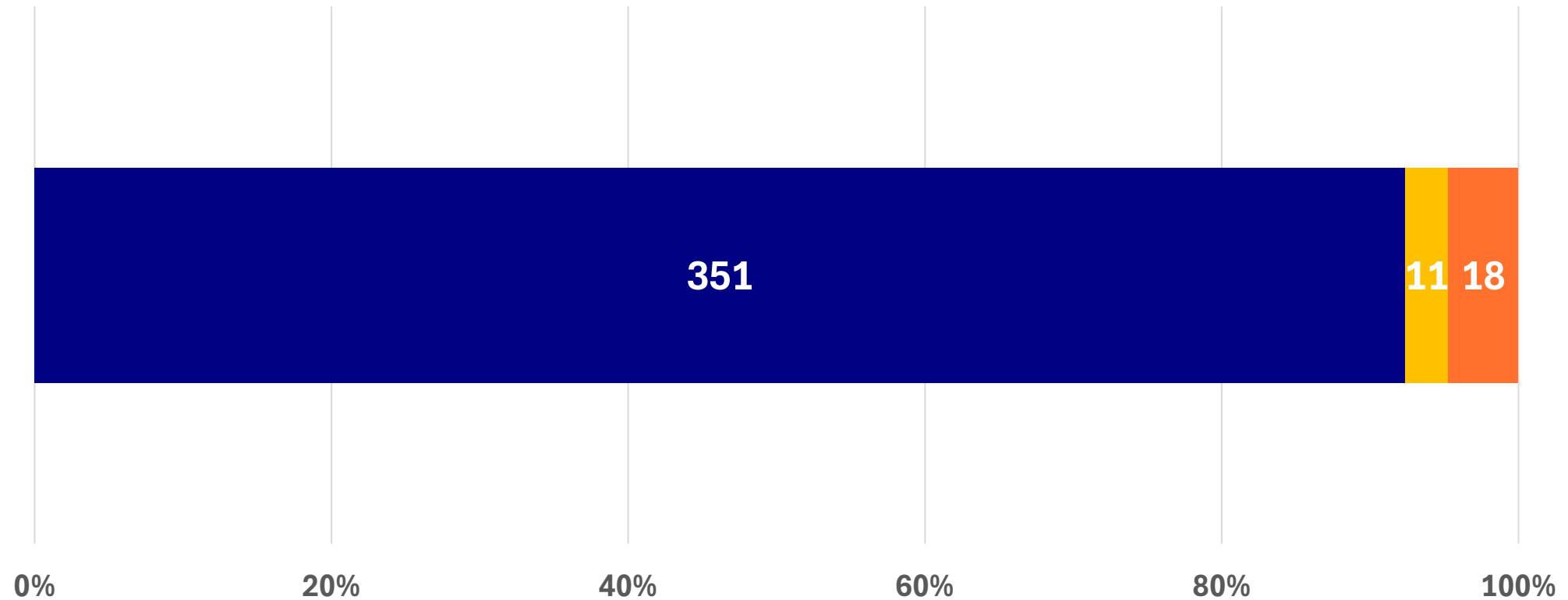


**36 billions in accounts** (all funds), way less than 1 billion for Interreg 24/25 AY



All accounts are done; 16 L/R tasks ongoing, including 4 Interreg

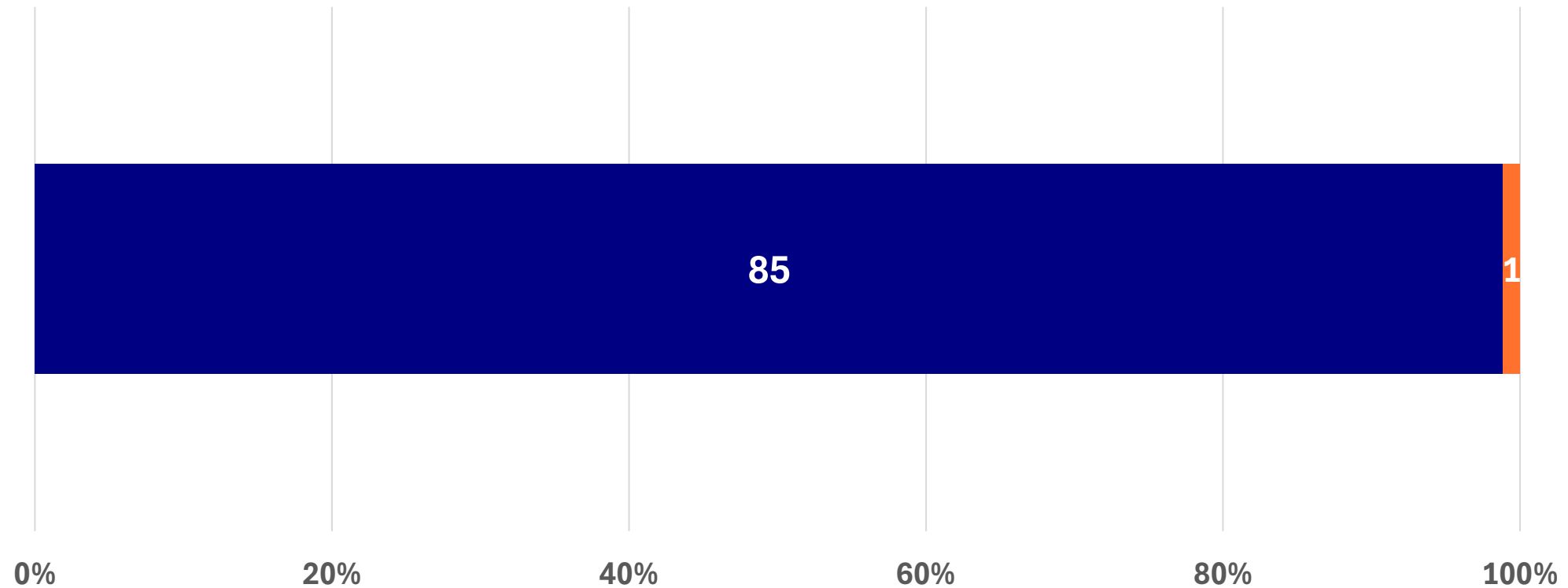
# Management and control systems – All funds



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- Programmes with MCS deficiencies



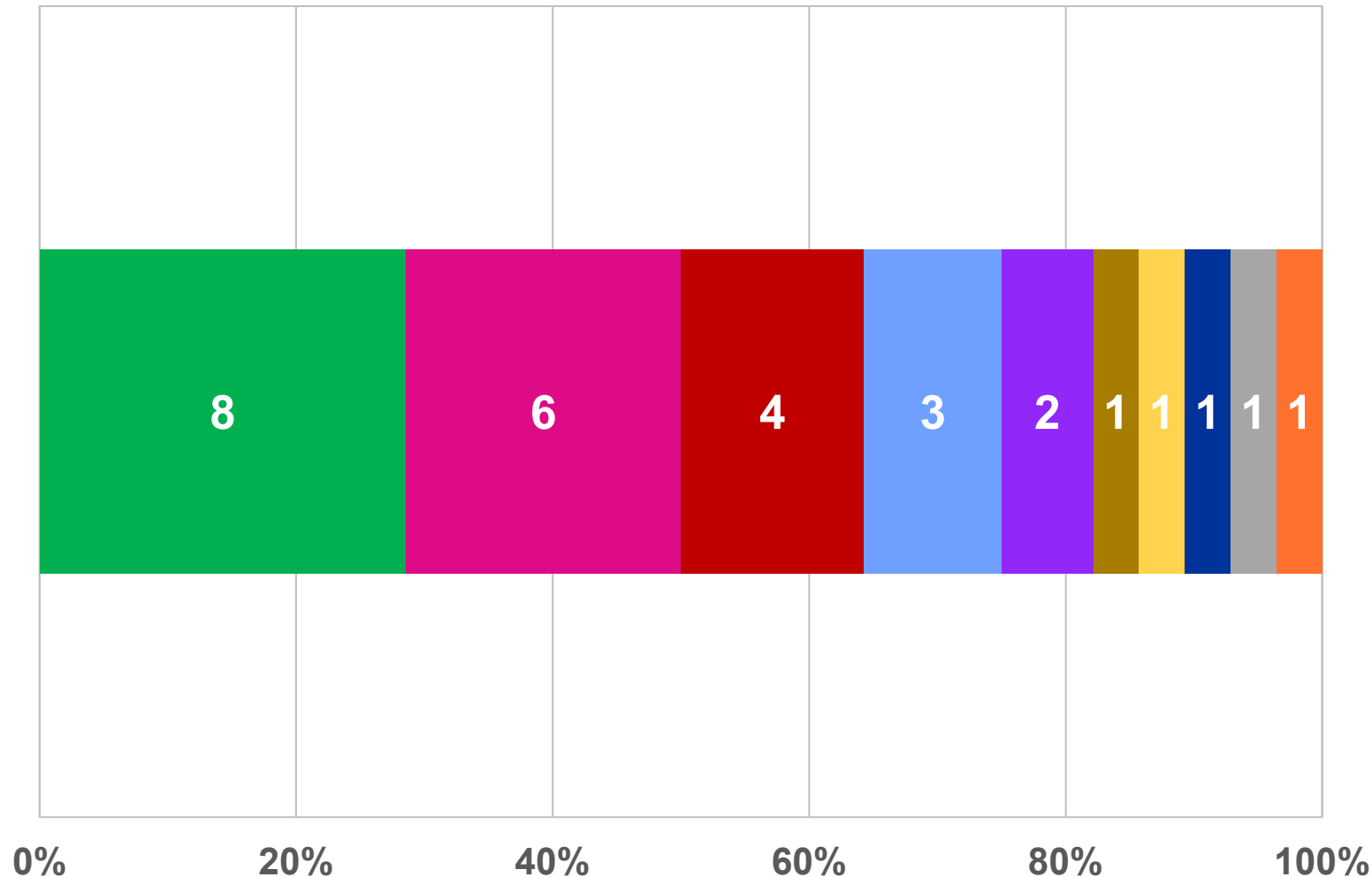
# Management and control systems - Interreg



- Programmes with MCS functioning well
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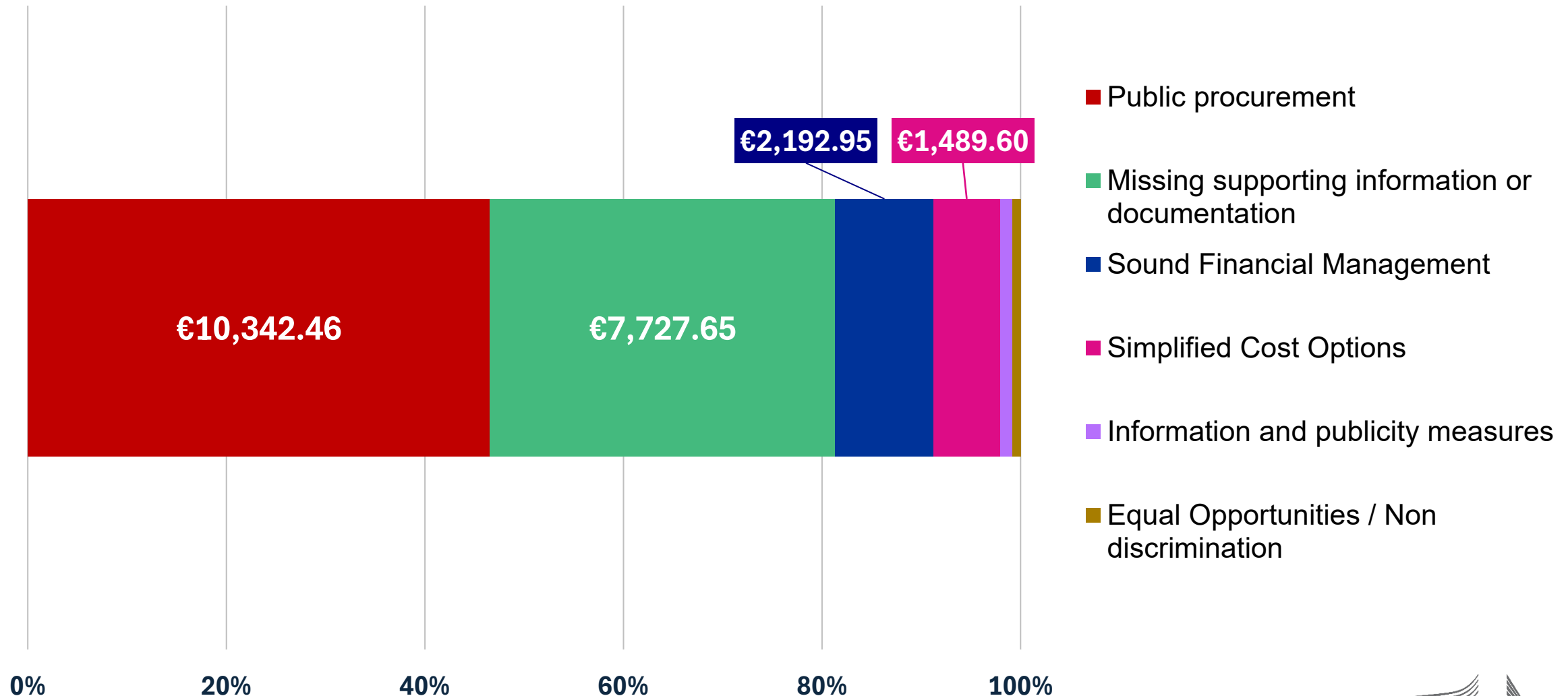
# Type of irregularities (number) - Interreg



- Missing supporting information or documentation
- Sound Financial Management
- Public procurement
- Simplified Cost Options
- Information and publicity measures
- Equal Opportunities / Non discrimination
- Financial Instruments (FIs)
- Ineligible project
- Incorrect output data.
- State aid



# Type of irregularities (EUR) - Interreg



# Observations - Interreg



**Issues with  
management  
verification  
arrangements**



**System audit  
report submission  
when finalised**



**Follow-up on  
system audit  
recommendations**

# Observations

- File with results of the audit of operations to be attached to the ACR
- Correctly fill in fields in appendix 4 of the accounts
- Interreg programmes in the common sample – **TER / RTER are 0% in annex 2 ACR!**

## ANNEX 2 - RESULTS OF AUDITS OF OPERATIONS i

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)					
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 1

#### 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.

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##### (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.



# Thank you !

European Commission

June 2026