

Accounts, common sample, system audits: novelties in the current period

Interreg Knowledge Fair session report | March 2024

Overview

The objective of the session was to focus on the elements regarding programme financial management which changed in 2021-2027.

Also, the update was done on the 2nd (1 July 2022 – 30 June 2023) and 3rd (1 July 2023 – 30 June 2024) accounting years.

The new format of the payment application was discussed and its correlation with the annual accounts as well as the system of common sampling for audits of operations. The programmes presented at which stage they are regarding payment applications to the EC. Interact also presented the accounts section in Jems.

Methodology

It was an informative session therefore Interact prepared the presentation on developments in the field of programme finances and Jems and programmes shared the stage at which they are.

Key discussion points

No programme had any payment applications to the EC in 2nd accounting year which means that no assurance package was submitted by 15 February 2024.

The situation looks different for the following, 3rd accounting year. About 9 programmes submitted or will submit soon the payment applications and consequently these programmes will soon need to present the data for the common sample for this accounting year. Also, the format of the new payment application was discussed.

Regulations and articles of particular significance

CPR 2021-2027:

Article 98 (Content and submission of accounts)

Annex XVII (Data to be recorded and stored electronically on each operation – point (e) of Article 72(1))

Annex XXIII (Payment Application template)

Interreg Regulation:

Article 48.3 (Common sample)

Conclusions, plans for followed up

The topic of payment application as well as accounts and common sample will be discussed in the upcoming financial network meetings, next in the network meeting of Certifying Authorities and Bodies performing Accounting Function, that will take place in Vienna in April as well as in the Network for Audit Authorities and Group of Auditors' Network. The topic of accounts in Jems is being currently re-tested and discussed.

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