

Internal and external AUDIT of the EU funded programmes and projects

Structural Funds, Cohesion Fund and Instrument for Pre-accession Assistance

Barcelona, 27-29 October 2010



Introduction

Target groups

Beneficiaries eligible under Structural Funds, Cohesion Fund and IPA (national and regional), Managing Authorities, Certifying Authorities and Audit Authorities, Intermediate Bodies, as well as independent auditors and junior auditors dealing with or interested in EU funded project and programmes and consulting companies specialised in audit of the EU Funds or programmes and projects.

Description

In the current programming period 2007 – 2013, the effective control systems and audit of the EU Funds began one of the key issues in the framework of the whole architecture of the implementation of the EU Cohesion Policy. The administrations on national, regional and local levels have more responsibilities to build an effective control system and to assure a proper spending of public money than in previous financial perspectives. The seminar will focus not only on the EU structural and cohesion funds, but as well on pre – accession instrument IPA. Apart from the presentation of the relevant legislation, methods of increasing efficiency of control and audits, this seminar will provide

know-how on combating fraud and preventing irregularities. The unique feature of this seminar is that it covers the experience of internal and external audit experts coming from public sector, EU Commission, as well as the European Court of Auditors and the European Anti-Fraud Office (OLAF).

Method

Apart from traditional training methods (lectures and presentations, including concrete examples and case studies), the interactive approach will be applied. There will be discussions in question and answer sessions after each practical part. Participants will work in small working groups on concrete practical exercises - case studies with direct involvement of experts.

Objectives

The goal of this three days practical seminar/workshop is to give to participants the whole overview and detailed understanding of practical aspects of control (external and internal) and audit of the EU Funds in the programming period 2007 – 2013.

Programme

WEDNESDAY 27 OCTOBER 2010

- 08.30 **Registration and hand-out of seminar material**
- 09.00 **Opening of the seminar: Introduction to the programme, objectives and methodology**
- 09.20 **"Tour de table": Participants' presentation to endorse networking**

I. Setting the scene:

How the management and control systems for the Structural Funds are functioning in the programming period 2007 – 2013? What changed in comparison to the 2000 – 2006 perspective?

- 09.50 **Audit and control in the programming period 2007 – 2013: rules, mechanisms, challenges ...**
Piotr Skiba, Control and Audit III J.4, DG REGIO, European Commission
- 11.20 Coffee break

II. Organisation of internal control in different models applied by beneficiaries of EU Structural Funds.

- 11.50 **Organisation of internal audit / control system – framework and experiences: Methodology to build up a good internal control system**
Sunil Beersing, Internal Audit Service, European Commission
- 12.50 **Question & answer (Q&A) session**
- 13.10 Joint lunch in the restaurant
- 15.00 **Panel of experts - countries report: Success factors of efficient internal control system for higher absorption of EU funds.**

Case study: New Member State – Poland
Dariusz Ramocki, Ministry of Economy

Case study: Spain
Ana María Carrero Yubero, National Audit Office of Spain

Case study: Instrument for Pre-accession Assistance - Turkey
Muhsin Altun, PAO-CFCU

- 18.00 **Question & answer (Q&A) session**
- 18.15 **End of the first day**
- 20.30 Welcome seminar dinner.

THURSDAY 28 OCTOBER 2010

III. Organisation of external audit and control in different models applied by beneficiaries of EU Funds: The way the external auditors act and main findings in their audit reports

- 09.00 **European Court of Auditors' Approach to the audit of Cohesion policy**
Martin Weber, European Court of Auditors
- 10.00 **Question & answer (Q&A) session**
- 10.15 **Organisation of external audit: experiences of beneficiaries of structural funds**
Case study: Spain - Catalonia
Xavier Tiana, Public Audit Office for Catalonia
- 11.15 Coffee break
- 11.45 **Case study: Germany – Saxony-Anhalt**
Gesine Wichmann, Court of Audit of Saxony-Anhalt
- 12.45 **Case study: Hungary**
Marta Bartolak, Hungarian State Audit Office
- 13.45 Joint lunch in the restaurant

IV. Anti - fraud and its role in the management and implementation process of the EU Funds

- 15.15 **Organisation, mission and procedures of the European Anti-Fraud office. Practical examples.**
Eugenia Moreno Laborda, OLAF
- 16.45 **Question & answer (Q&A) session**
- 17.00 **Expert panel: Bad and good practices examples of external audit.**
Representatives of Spain, Germany, Hungary, OLAF and European Court of Auditors.
- 18.00 **End of the second day.**

FRIDAY 29 OCTOBER 2010

V. Workshops

- 09.30 **Presentation of the Case study: audit of public procurement in the area of Cohesion - Practical examples and lessons learnt**
Workshop prepared and delivered by *Milan Smid, European Court of Auditors*
- 10.30 Split the participants into 8 groups and Coffee break
- 11.00 **Case study: audit of public procurement in the area of Cohesion - Practical examples in working groups**
- 12.15 Short break
- 12.30 **Plenary session – Groups presentations. Evaluation of workshops' results, including debates on problems faced by the participants during the exercises and possible solutions.**
- 13.30 **Closure and issuing of EIPA and seminar certificates to participants**

EIPA-ECR seminar team and visiting experts

in alphabetical order:

Mr Muhsin Altun (TR)

CPA, Programme Authorising Officer, as **Head of the CFCU**. CFCU Turkey is an autonomous Implementing Agency, which is administratively linked to the Treasury, taking the sole responsibility for the overall budgeting, tendering, contracting, payments, accounting and financial reporting aspects of all procurement in the context of the EU funded programmes in Turkey. Mr Altun is also a **former senior auditor in the Turkish Courts of Accounts** and has an extensive experience of 10 years as an auditor who **actively involved particularly in the audit of public procurements between 1992 – 2002. Mr Altun is now an auditee as the Head of the CFCU that undergoes numbers of audits every year conducted by various audit authorities including EU Commission, ECA, independent audit firms, internal audit or Audit Authority**, etc. As the PAO – CFCU Director, he is responsible for ensuring that the CFCU adheres to the EU rules, regulations and procedures related to the procurement of services, supplies, works and grants and that a proper reporting system is functioning. His position gave him the opportunity to have an in-depth experience and knowledge about the implementation process, administrative challenges, procedures, rules, technical and compliance issues in the EU funded programmes. Mr Altun is the author of 10 books and many articles published on administrative and financial issues in the Public Sector. He has a master degree on Public Administration.

Ms Marta Bartolak (HU)

Head of department, EU coordination department, Hungarian State Audit Office. Her department is responsible for coordination of the audits of the European Court of Auditors in Hungary and establishing the Annual Audit Report on the Financial Management and Control of EU Funds in Hungary. She has a 8 years audit experience - as a senior auditor - in different audit fields, mainly in performance and comprehensive audit. She was involved in audits of EU Programmes (Structural and Cohesion Funds), health and labour market funds, highway construction programmes. **As a head of department she is responsible for the internal education of auditors in the field of EU Issues**. She is lecturer on internal training courses. Previously she worked for the Hungarian Railway Company as a senior financial and accounting expert.

Mr Sunil Beersing (UK)

Internal Auditor, Internal Audit Service (IAS), European Commission. He currently leads the Quality Assurance and Methodology cell of the IAS. The cell is responsible for the quality assurance of audit reports, developing audit methodology and providing guidance to IAS internal auditors. Prior to joining the Commission, he worked in the private sector in external and internal audit.

Ms Ana María Carrero Yubero (ES)

National Auditor, Head of Team in the National Audit Office of Spain (IGAE). So far, she has been **responsible for the coordination of the closure of assistance 2000-2006**, in particular, for the coordination with the regional administrations. At present, **she is working in the department in charge of the internal control of the European funds** within the National Audit Office. Prior to this position, she worked in the department responsible for the financial coordination with the regional and local administrations (Ministry of Economy and Finance) studying the regional public sector.

Ms Iwona Karwot (PL)

Lecturer at EIPA, specialised in EU funds: ERDF, PHARE, IPA. Working experience as EU expert, trainer, manager or adviser in the framework of Institutional Building and Technical Assistance EU projects in the field of regional development and EU Integration: Poland, Slovakia, Romania, Turkey, Croatia, Macedonia, Serbia, Albania, etc.

Ms Eugenia Moreno Laborda (ES)

Head of Sector and Investigator in OLAF, Unit B.4 – Structural Measures, European Commission, Brussels

Mr Dariusz Ramocki (PL)

At present at the Ministry of Economy, Intermediate Body for Operational Programme Infrastructure and Environment. Main responsibility: individual, major projects of energy security sector including diversification of the energy sources. Previously at **Audit Authority within the Ministry of Finance where he was heading the ESF Audit Unit**. Involved in audits of ESF funded operational programs and initiatives from both financial perspectives: 2000-2006 and 2007-2013. Gained experience includes system audits, beneficiaries expenditure checks, compliance assessment audit and preparation for programmes' closure. Twinning Projects expert in projects aiming at building-up and strengthening institutions of Audit Authority in new member states: Bulgaria, Romania. Internal auditor.

Mr Piotr Skiba (PL)

Auditor in the European Commission, the Directorate-General Regional Policy, where is currently responsible for auditing management and control systems and operations co-financed by the European Regional Development Fund and the Cohesion Fund in the Member States, in particular in Poland. Before joining the Commission, he was working for the audit authority in Poland as the head of unit responsible for management and control systems audits and sample checks of operations co-financed by Structural Funds. He was also a member of financial control groups for INTERREG programmes. He actively participated in the negotiations of 2007-2013 regulations and the European Commission's guidelines concerning audit and other related issues.

Mr Xavier Tiana (ES)

Director of the Chairman's Cabinet, Sindicatura de Comptes de Catalunya (Public Audit Office for Catalonia). Before joining the Public Audit Office in 2008, he worked in the Provincial Government of Barcelona as the Head of the European Co-operation Office. He is specialised in EU regional policy and EU funding in the field of local and regional development. He is also experienced in EU project management as well as in transnational networks.

Mr Martin Weber (DE)

Head of Unit, ERDF, Transport and Energy Division, European Court of Auditors. His unit is responsible for carrying out financial and compliance audits of Cohesion expenditure in the context of the annual Statement of Assurance. Prior to this position, he worked as Head of the Cabinets of the Members of the Court Henri Grethen (2007-2010) and François Colling (2002-2007). Before joining the Court in 1999, Martin Weber worked as Senior Consultant at consultancy companies and at the Rutgers University.

Mr Milan Smid (CZ)

Auditor in the ERDF, Transport and Energy Division at the European Court of Auditors where he is mainly engaged in financial audits in the Czech Republic, Slovakia and Spain. Before joining the Court, he was working in the private sector in the Czech Republic and Luxembourg.

Mrs Gesine Wichmann (DE)

Auditor at the Court of Audit of Saxony-Anhalt since 1996, specifically in the Agricultural and Environmental sector. Over the last years she has participated, among others, in the following audits: Audit of the Foundation "Environment, Wildlife and Climate Protection" of the Federate State Saxony-Anhalt; Audit of the Federate State Office of Flood Protection and Water Management in Saxony-Anhalt; Audit of the processing and marketing of agricultural products. Several audits of administration unions for drinking water supply and sewage disposal Audit of the public debt management of the Federate State Saxony-Anhalt Audit of the effects of the financial market crisis; here, related to the "Environmental Remediation of the Federate State Saxony-Anhalt" fund assets

General Information

Seminar venue

Hotel Catalonia Berna****
C/ Roger de Llúria, 60
ES - 08009 Barcelona
Tel. +34 93 272 00 50
www.hoteles-catalonia.com

Working languages

The seminar will be conducted in English.

Registration

- Participation fee: € 850 (includes: documentation, 2 lunches, a welcome dinner, coffee breaks and a certificate of attendance).
- Accommodation and travel costs are at the expense of the participants or their administration.
- The NUMBER OF PARTICIPANTS IS LIMITED. (we will not accept any registration once the places available are covered)
- Payment: you should pay after having received the confirmation of your registration and before the seminar. Please indicate the method of payment on the registration form. For cancellations received after the deadline we will have to charge an administration fee of € 150 unless an alternative participant is nominated.
- EIPA offers its members a reduction of 10% of the registration fee. This reduction is available to all civil servants working for one of EIPA's member countries (i.e. AT, BE, BG, CY, CZ, DK, EE, FI, FR, DE, GR, HU, IE, IT, LT, LU, MT, NL, PL, PT, ES, SE, UK) as well as civil servants working for an EU institution or agency. If you are eligible for a discount, please tick the box in the registration form. For more information, please visit EIPA's website: <http://seminars.eipa.eu/en/pages/display/&tid=102>.

Information

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E-mail: m.escola@eipa.eu

You can also submit the online registration form which can be found on EIPA's website: <http://www.eipa.eu> where you will also find all relevant information on this seminar.

Your name and address will be part of EIPA's database for our mailing purposes only. If you do not want to be included in our mailing database, please tick the box in the registration form.

Hotel reservations

The EIPA-ECR will be pleased to make reservations for you at this hotel (where special rates are applied for EIPA-ECR participants):

HOTEL CATALONIA BERNA****

C/ Roger de Llúria, 60/ 08009 – Barcelona (ES)
<http://www.hoteles-catalonia.com/es/planos/bcn/index.html>
€ 100 Double room for single use, breakfast buffet included
(+ 8% VAT)
€ 120 Double room, breakfast buffet included (+ 8% VAT)

Should you wish to make use of this possibility, please indicate the dates of arrival and departure on the registration form as well as the type of room. Payment is to be made directly and personally to the hotel on checking out. Please note that if you register after the deadline, hotel reservations cannot be guaranteed.

Do not consider yourself registered as long as you have not received an e-mail from us confirming your registration.



Registration Form

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Barcelona, 27-29 October 2010

Surname:	Title:	M/F
First name:		
Current position:		
Organisation:		
Department:		
Work address:		
Postal code & town:	Country:	
Tel. no:	Fax no:	
E-mail address:		
Language:	<input type="checkbox"/> English	<input type="checkbox"/> Spanish
Official Dinner:	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Invoices Data:

Name of the Institution or Organisation:	
Fiscal number:	
Department:	
Address:	
Postal code, city:	Country

Registration Fee

Includes participation in the seminar, a documentation folder, coffee breaks, 2 lunches, a dinner, a certificate of attendance and a walking sight-seeing tour.

€ 850

Discount of 10% (Please check first the conditions at www.eipa.eu (FAQ – special discounts))

Method of payment

Bank transfer

It is necessary to state the name of the participant and the reference "1066601 AUDIT"
ECR's account n° IBAN: ES27-0182-6035-43-0018000225, BIC: BBVAESMM at the BBVA,
Plaça Catalunya 5, 08002 Barcelona (ES)

Credit card

Mastercard

Visa Card

Card no.: Expiry date: / CVC

Hotel Reservation

Please book Hotel Catalonia Berna**** for me (see fares in "General information")

Double room for single use

Date of arrival:..... Date of departure:.....

Double room

No. of nights:

No hotel reservation required

Place:

Date:

The NUMBER OF PARTICIPANTS IS LIMITED. (we will not accept any registration once the places available are covered).

The confirmation will be done by e-mail. To ensure the optimal organisation of the seminar, please return the completed registration form by fax or e-mail to: Ms Miriam Escolà, Programme Organiser, Tel.: +34 93 56 72 408; Fax: + 34 93 56 72 399; E-mail: m.escola@eipa.eu; www.eipa.eu/regions



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Please tick if you do not want to be included in our mailing database.