

Internal, External and Performance Audit of EU-Funded Programmes and Projects: Structural Funds, Cohesion Fund and Instrument for Pre-Accession Assistance

Barcelona (ES), 27-29 March 2017



www.eipa.eu



What is this course about?

The goal of this highly practical three full day course/workshop is to give you a whole overview and detailed understanding of all practical aspects of control (external and internal) and audit of EU Funds in the programming period 2014-2020 and the closure of 2007-2013.

Apart from presentation of the relevant legislation, methods of increasing efficiency of control and audits, combating fraud and preventing irregularities, the course will provide practical knowhow through workshops on audit of public procurement, audit of State Aid and Performance audit.

The unique feature of this seminar is that it covers the experience of internal and external audit experts coming from the public sector, the EU Commission, as well as the European Court of Auditors and OLAF.

How will it help you?

The course has a very practical and interactive character. All presentations done by audit experts include concrete examples and real case studies. Each of them is followed by practical workshop in small working groups with direct involvement of EU experts, where you will learn about errors and irregularities and the way audits are performed.

Who will most benefit?

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 projects and programmes, and consulting companies specialised in audit of EU Funds or programmes and projects.

Programme

MONDAY 27 MARCH 2017

- 08.30 **Registration and handing out of seminar material**
- 09.00 **Opening of the seminar: introduction to the programme, objectives and methodology**
Iwona Karwot, Senior Lecturer and Project Leader, EIPA Barcelona
- 09.20 **Tour de table: presentation of participants to endorse networking**

I. Setting the scene: How the audit and control (internal and external) for Structural Funds will function in the programming period 2014-2020? Main changes in relation to 2007-2013

- 09.50 **Audit and control in the programming period 2014-2020: rules, mechanisms, challenges and introduced changes in relation to the programming period 2007-2013**
Rafael López Sánchez, Unit C.1 'Audit Co-ordination, relations with the Court of Auditors and OLAF', DG Regional and Urban Policy, European Commission
- 11.20 Question and answer (Q&A) session
- 11.40 Coffee break

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

- 12.10 **Organisation, mission and procedures of the European Anti-Fraud office. Practical examples of fraud.**
Piotr Baczmański, Policy Analyst at Unit D.2 'Fraud Prevention, Reporting and Analysis', OLAF - European Anti-Fraud Office, European Commission
- 13.40 Q&A session
- 14.00 Joint lunch in the restaurant

III. External audit: the European Court of Auditors

- 15.30 **Financial and compliance audit: main lessons from the latest ECA's Annual Report**
Luc T'Joen, Senior Administrator, Transport and Energy - Performance Audit, European Court of Auditors

IV. Performance auditing by the ECA

- 16.00 **Performance auditing: why do we do this, and what is it?: the three "Es", Programme Logic Model, audit questions and criteria to use, audit planning, sources of evidence to use, and some audit tools and techniques: the theory and practical showcases**
Luc T'Joen, European Court of Auditors

- 17.45 Q&A session
- 18.00 **End of the first day**
- 18.15 Walking tour in Barcelona centre
- 20.30 Welcome seminar dinner

TUESDAY 28 MARCH 2017

- 09.00 **Performance auditing - Workshop:**
Practical case studies: based on a team briefing note, participants will be guided while working in groups to make a programme logic model and a detailed risk assessment to support their choice on the type of performance audit (economy, efficiency and/or effectiveness) they would want to develop on a topic in the transport field, and defend their choice in the subsequent group presentation.
Luc T'Joen, European Court of Auditors
- 10.30 Coffee break
- 11.00 **EU-funded airport infrastructures: poor value for money - ECA case study**
Luc T'Joen, European Court of Auditors
- 12.15 Q&A session

V. Audit of state aid by the ECA

- 12.30 **Audit of state aid in the area of cohesion policy: practical examples and lessons learnt**
Juan Ignacio Gonzalez Bastero, Principal Manager, Chamber 2 Directorate - Investment for cohesion, growth and inclusion, European Court of Auditors
- 14.00 Joint lunch in the restaurant
- 15.30 **Case studies: audit of state aid in the area of cohesion policy: Practical workshop in small working groups.**
Juan Ignacio Gonzalez Bastero, European Court of Auditors
- 17.00 **Group presentations: evaluation of workshop results, including debates on problems faced by the participants during the exercises and possible solutions**
- 18.00 **End of the second day**

Programme

WEDNESDAY 29 MARCH 2017

VI. Organisation of internal control and external audit in different models applied by beneficiaries of EU Structural Funds: success factors of an efficient internal control system for higher absorption of EU Funds

09.15 Practical case study – Bulgaria

Best and worst practices and irregularities found in EU funded projects and programmes – what to do, what to avoid and what possible solution to apply in case of system problems faced

Radoslav Nedyalkov, Chief auditor in Audit of European Union Funds Executive Agency, Bulgaria

10.45 Q&A session

11.00 Coffee break

VII. Audit of public procurement by the ECA

11.30 Audit of public procurement in the area of cohesion – practical examples and lessons learnt

Kevin Deceuninck, Auditor, Economic, Social and Territorial Cohesion - Financial Audit, European Court of Auditors

13.00 Q&A session

13.15 Joint lunch in the restaurant

14.45 Case study: audit of public procurement in the area of cohesion – practical examples in working groups

Kevin Deceuninck, European Court of Auditors

16.15 Plenary session: group presentations – evaluation of workshop results, including debates on problems faced by the participants during the exercises and possible solutions

17.15 Closure and issuing of EIPA seminar certificates to participants

Iwona Karwot



Experts

(in alphabetical order)

Mr Piotr Baczmański (PL)

Policy Analyst at Unit D.2 'Fraud Prevention, Reporting and Analysis' of the European Anti-Fraud Office - OLAF, European Commission, where he is responsible for monitoring and analysing of relevant policy areas in order to identify risks in the European Union expenditures; drafting risk assessments and developing risk indicators for various policy areas. Together with unit colleagues he is responsible for the implementation of the Commission Anti-Fraud Strategy (CAFS), in particular training on fraud awareness, prevention and detection.

Mr Kevin Deceuninck (BE)

Auditor, Economic, Social and Territorial Cohesion - Financial Audit, European Court of Auditors, Luxembourg. He has been involved in financial audits of cohesion policy instruments since he joined the European Court of Auditors in 2012. Previously he worked for the European Commission in a unit dealing with the financial management of common asylum and immigration instruments. He started his career working for a regional audit authority responsible for auditing Structural Funds in Belgium.

Mr Juan Ignacio Gonzalez Bastero (ES)

Principal Manager, Chamber 2 Directorate - Investment for cohesion, growth and inclusion, European Court of Auditors, Luxembourg. He is is Principal Manager for financial audit of Cohesion policy at the ECA since September 2014. In particular, he manages the "statement of assurance" (SoA) audit work leading to the ECA annual report's specific appraisal of the European Regional Development fund (ERDF), the Cohesion Fund (CF) and the European Social Fund (ESF). From 2012 to 2014, he was the Head of unit in charge of auditing the ESF. From January 2008 until October 2012, he was the Head of the Private Office of Dr. Harald Noack, German Member of the ECA and Dean of Chamber II. During this period, he supervised the SoA audit for Research, Transport and Energy, Cohesion Policy and the EU Joint Undertakings. He also contributed to the performance audit on the effectiveness of ERDF financial Instruments. From 2002 to 2008, he worked at the Private Offices of Mr François Colling and Mr David Bostock where he supervised different financial and performance audits in the research and agricultural areas.

Ms Iwona Karwot (PL)

Senior Lecturer and project leader, EIPA Barcelona, PhD in EU Regional Policy; she specialises in EU Funds with a main focus on the European Regional Development Fund (ERDF) and pre-accession funds (Phare, IPA). She has working experience as an EU expert, trainer, manager and adviser in the framework of Institutional Building and Technical Assistance EU projects in the field of regional development: Poland, Slovakia, Romania, Croatia, Macedonia, Serbia, Turkey, Albania, Spain, Germany, France, Luxembourg, etc.

Mr Rafael López Sánchez (ES)

Deputy Head of Unit C.1 'Audit Co-ordination, relations with the Court of Auditors and OLAF' in the Directorate General for Regional and Urban Policy (European Commission). Before he was Head of Sector with responsibility for the ERDF and Cohesion Fund audits in three Member States: Ireland, Portugal and Spain. He has been working in DG REGIO since 2005. From 2003 to 2005, he was working as auditor in the Directorate-General for Agriculture of the European Commission. Before joining the Commission, Mr Lopez Sanchez was auditor in the Spanish public administration for seven years.

Mr Radoslav Nedyalkov (BG)

Chief auditor in Audit of European Union Funds Executive Agency (Audit Authority) where he is mainly responsible for system audits, audit on operations and audit for accreditation of operational programmes and cross-border cooperation programmes. He has been working in the area of audit of EU funds for 13 years. He has experience in the audit of European Regional Development Fund (ERDF), Cohesion Fund, External Borders Fund, European Return Fund and pre-accession funds (IPA, ISPA, SAPARD). He has also experience as lecturer in TAIEX programme.

Mr Luc T'Joen (BE)

Senior Administrator, Transport and Energy - Performance Audit, European Court of Auditors. Having a fiscal economy background, Luc T'Joen dealt for ten years with economic customs policy legislation and controls in the Belgian Ministry of Finances and, for almost 20 years, he was involved in legislation, revenue controls, investigations and financial audits as a European Commission official in the Directorates-General Taxation and Customs Union, Budget and Eurostat. As of 2008, Mr T'Joen joined the European Court of Auditors leading teams dealing with performance audits in the fields of structural funds, transport, research and energy. The most recent special reports on transport of his teams, published by the European Court of Auditors, deal with the effectiveness of cohesion policy spending for seaport infrastructures (SR4/2012), the effectiveness of the Marco Polo programmes (SR3/2013), a Special Report on the cost-effectiveness of cohesion policy spending for airport infrastructures (SR21/2014) and a special report on the effectiveness of EU-investments in maritime transport (SR23/2016).

European Institute of Public Administration

EIPA Barcelona

C/ Girona, 20 / 08010 – Barcelona
www.eipa.eu

Project Leader

Iwona Karwot
Senior Lecturer & Project Leader
Tel.: +34 93 245 12 04
E-mail: i.karwot@eipa.eu

General Information

Programme

The programme will commence on Monday at 09.00 and will finish on Wednesday at 18.00.

Seminar venue

Hotel Catalonia Eixample 1864
Roger de Llúria, 60
08009 Barcelona
Tel.: +34 93 2720050
www.hoteles-catalonia.com

Working language

The seminar will be conducted in English.

Fee

EIPA members' fee*: €999
Regular fee: €1110

The participation fee includes documentation, three lunches, one dinner and refreshments. Accommodation and travel costs are at the expense of the participants or their administration. For more information, please visit EIPA's website: <http://seminars.eipa.eu> (Training courses - Discount policy)

* EIPA members can take advantage of a reduced fee; this is available to all civil servants working for one of EIPA's member countries (i.e. AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, GR, HU, IE, IT, LT, LU, MT, NL, NO, PL, PT, SE, UK), and civil servants working for an EU institution, body or agency.

Hotel reservations

EIPA Barcelona will be pleased to make reservations for you at the same hotel where the seminar will take place, and where special rates apply for EIPA participants:

Hotel Catalonia Eixample 1864
Roger de Llúria, 60
08009 Barcelona
Tel.: +34 93 2720050
www.hoteles-catalonia.com

Rates of room with breakfast buffet and 10% VAT included:

- Single room: €108 + €1.21 tax
- Double room: €128 + €2.42 tax

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 required. Payment is to be made directly and personally to the hotel upon checking out. Please note that if you register after the deadline, hotel reservations cannot be guaranteed.

Meals

Lunches will be served at the hotel restaurant and dinner on the first evening will be at a restaurant in town. Should you require a special menu (e.g. vegetarian, diabetic), please inform the Programme Organiser so that this can be arranged.

Registration

Kindly complete the online registration form which can be found on EIPA's website <http://seminars.eipa.eu> before **13 March 2017**.

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

Confirmation

Confirmation of registration will be forwarded to participants on receipt of the completed registration form. Moreover, when it is confirmed that the seminar will take place, the participant will receive a confirmation letter by e-mail from the Programme Organiser, with some other details.

Payment

Prior payment is a condition for participation. Please indicate the method of payment on the registration form. For cancellations received within 15 days before the activity begins, we will have to charge an administration fee of €150 unless a replacement participant is found.

Cancellation policy

EIPA reserves the right to cancel the seminar up to two weeks before the starting date. EIPA accepts no responsibility for any costs incurred (travel, hotel, etc.). For more information: <http://seminars.eipa.eu> (Training courses - Cancellation policy).

European Institute of Public Administration (EIPA)



www.eipa.eu



Headquarters Maastricht European Institute of Public Administration

O.L. Vrouweplein 22
P.O. Box 1229
6201 BE Maastricht
The Netherlands
Tel. +31 43 32 96 222
E-mail: info@eipa.eu

EIPA Luxembourg European Centre for Judges and Lawyers

Circuit de la Foire Internationale 2
1347 Luxembourg
Luxembourg
Tel. +352 42 62 301
E-mail: info-lux@eipa.eu

EIPA Barcelona

c/Girona, 20
08010 Barcelona
Spain
Tel. +34 93 245 13 13
E-mail: info-bar@eipa.eu