

# Internal, External and Performance Audits of EU-Funded Programmes and Projects:

*Organised at the European Court of Auditors*

Luxembourg, 27-29 September 2017



[www.eipa.eu](http://www.eipa.eu)



The goal of this highly practical full three day course is to give you a complete 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 (ECA) and OLAF.**

**The course is organised in premises of the European Court of Auditors in Luxembourg with active participation of ECA's auditors.**

#### **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 ECA's auditors** (at least one per group), 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

## WEDNESDAY 27 SEPTEMBER 2017

- 08.30 **Registration and handing out of seminar material**
- 09.00 **Welcome speech**  
*Eduardo Ruiz García, Secretary-General of the European Court of Auditors*
- 09.15 **Opening of the seminar: introduction to the programme, objectives and methodology**  
*Iwona Karwot, Senior Lecturer and Project Leader, EIPA Barcelona*
- 09.30 **Tour de table: presentation of participants to endorse networking**
- 10.00 **European Court of Auditors: mission, long term strategy, organisation, types of audits and audit reports**  
*Luc T'Joen, Senior Administrator, European Court of Auditors*
- 10.45 Coffee break

### I. Performance auditing by ECA

- 11.15 **European Court of Auditors' performance auditing: the basic theory on why do we do this; what is it and how is it done: all main elements of the performance audit planning.**  
*Luc T'Joen*
- 12.45 Q&A session
- 13.00 Joint lunch in the restaurant
- 14.15 **Performance auditing – Workshop I: which type of “E” to choose, and why?**  
Practical case studies: based on a team briefing note, participants will be guided while working in groups to make 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 various topics in the transport field (air, maritime and railway transport), and defend their choice in the subsequent group presentation.  
*Luc T'Joen*
- 15.15 **Performance auditing: Findings and reporting principles, and two practical showcases:**
- effectiveness of seaport investments and cost-efficiency of maritime transport;
  - EU-funded airport infrastructures.
- Luc T'Joen*
- 17.30 **End of the first day**
- 17.45 Walking tour in Luxembourg
- 20.00 Welcome seminar dinner

## THURSDAY 28 SEPTEMBER 2017

- 09.00 **Performance auditing – Workshop II: which special report to write, and how?**  
After a short methodological introduction on what elements are in an ECA special report, participants will come together to provide their structure for a special report based on the findings of the two performance audits earlier presented, and explain their choices in the subsequent group presentation.  
*Luc T'Joen*

10:00 Q&A session

10.15 Coffee break

### II. Audit of public procurement by the ECA

- 10.45 **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, Luxembourg*
- 12.15 Q&A session
- 12.30 **Case study: audit of public procurement in the area of cohesion – practical examples in working groups**  
*Kevin Deceuninck*
- 13.00 Joint lunch in the restaurant
- 14.00 **Case study: audit of public procurement in the area of cohesion – practical examples in working groups – continuation**  
*Kevin Deceuninck*
- 14.45 **Plenary session: group presentations – evaluation of workshop results, including debates on problems faced by the participants during the exercises and possible solutions**

### III. Audit of state aid by the ECA

- 15.30 **Audit of state aid in the area of cohesion policy: practical examples and lessons learnt**  
*Angelika Zych, Auditor, Economic, Social and Territorial Cohesion - Performance Audit, European Court Of Auditors (tbc)*
- 17.00 Q&A session
- 17.15 **Case studies: audit of state aid in the area of cohesion policy: Practical workshop in small working groups.**  
*Angelika Zych (tbc)*
- 18.00 **End of the second day**

# Programme

## FRIDAY 29 SEPTEMBER 2017

09.00 **Case studies: audit of state aid in the area of cohesion policy: Practical workshop in small working groups – continuation**  
*Angelika Zych (tbc)*

09.30 **Group presentations: evaluation of workshop results, including debates on problems faced by the participants during the exercises and possible solutions**

10.00 Coffee break

### **IV. 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?**

10.30 **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*

12.00 Q&A session

12.30 Joint lunch in the restaurant

### **V. Anti-fraud and its role in the management and implementation process of EU Funds**

13:45 **Organisation, mission and procedures of the European Anti-Fraud office. Practical examples of fraud**

*Piotr Baczański, Policy Analyst at Unit D.2 'Fraud Prevention, Reporting and Analysis', OLAF - European Anti-Fraud Office, European Commission*

15.15 Q&A session

### **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**

15.30 **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*

17.00 Q&A session

17:15 Guided visit of the ECA

17.45 **Closure and issuing of EIPA seminar certificates to participants**

*Iwona Karwot*



# Experts

(in alphabetical order)

## **Mr Piotr Baczański (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.

## **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 Eduardo RUIZ GARCÍA (ES)**

Secretary-General of the European Court of Auditors. Mr Ruiz Garcia started his career in the European Court of auditors in 1989: first as an Auditor in European Agriculture Guarantee and Guidance Fund division, then Principal Auditor (Co-operation for development division). Between 1998 and 2004 he was the Attaché, then Head of Cabinet of the President of the Court, Head of Unit "Audit Development and Audit Reports" between 2004 and 2007, Director of Finance and Administration between 2008 and 2009. Since March 2009 Mr Ruiz Garcia is the Secretary-General of the Court. Before Mr Ruiz Garcia joined the ECA, he was the adviser in the Technical Office of the President of the Regional Government, then Head of Unit in the Financial Department of the Regional Government of Valencia.

## **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).

## **Ms Angelika Zych (PL) tbc**

Auditor, Economic, Social and Territorial Cohesion - Performance Audit, European Court Of Auditors. Head of Task for the performance audit on State aid.

## **European Institute of Public Administration EIPA Barcelona**

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## **Project Leader**

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# General Information

## Programme

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

## Seminar venue

European Court of Auditors  
12, rue Alcide de Gasperi  
1615 Luxembourg

[map](#)

## 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, refreshments and a walking guided-tour of the city centre. 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, SE, UK), and civil servants working for an EU institution, body or agency.

## Hotel reservations

EIPA Barcelona recommends you these hotels which are within 10 minutes walking distance from the course venue. If you wish to make a reservation, please send an email to the hotel mentioning that you are attending an EIPA course. Payment is to be made directly and personally to the hotel on checking out.

- **Hotel Novotel Kirchberg**  
E-mail: [H1930-RE2@accor.com](mailto:H1930-RE2@accor.com)  
<https://www.accorhotels.com/gb/country/hotels-luxembourg-plu.shtml>
- **Hotel Melià**  
E-mail: [reservations.melia.luxembourg@melia.com](mailto:reservations.melia.luxembourg@melia.com)  
<https://www.melia.com/en/hotels/luxembourg>

## Meals

Lunches will be served at the Court premises and dinner on the first evening will be held at a nice 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 **12 September 2017**.

## Programme Organiser

Miriam Escolà  
Tel: +34 93 245 12 06  
E-mail: [m.escola@eipa.eu](mailto:m.escola@eipa.eu)

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)



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