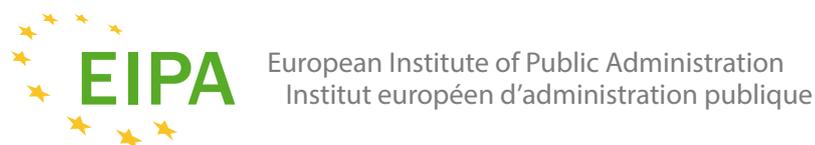


Financial Management and Audit of EU Structural and Investment Funds, 2014-2020

Maastricht (NL), 28-29 November 2017



Erasmus+



Accredited by
*Koninklijke Nederlandse
Beroepsorganisatie van
Accountants (NBA)*

www.eipa.eu

What is this course about?

Only 3%-6% of the total Structural and Cohesion Fund budgets (depending on the Fund) for the 2014-2020 Operational Programmes has been spent by mid-2017. Planned expenditure for projects which have been approved is between 25% and 30% of the total budget available. So what are the major issues and problems holding back programme implementation? Are there still challenges for management and control systems? What are the implications of delay for audit activities? Are anti-fraud systems operational? Will the new OMNIBUS regulation help to simplify the financial management and control of programmes and projects?

These issues and many others will be examined at the forthcoming EIPA seminar. The seminar will cover all the essentials of Financial Management, Financial Control and Audit for Operational Programmes in the 2014-2020 period, with an emphasis on audit and anti-fraud.

The first part of the seminar is dedicated to programme planning and finance, as well as the new accounting year. It also considers the process of interim payments and automatic de-commitment in detail. We look at what goes into the annual accounts, the calculation of the annual balance, and the link to n+3. There is then an examination of key live issues within Financial Control and Audit, presented by one of the EU's leading Member State practitioners. This is followed by an in-depth examination of the new eligibility of expenditure rules, gathering experience from around the EU.

Day 2 starts by looking in detail at the audit of accounts, systems and operations, again from a Member State perspective, plus an examination of irregularities, corrections, and calculation of the error rate. We then look in a highly practical manner at the anti-fraud mining tool, ARACHNE. The rest of the seminar is then dedicated to simplifying programmes: how to use all types of Simplified Costs Options and what changes have been introduced with the new OMNIBUS regulation.

How will it help you?

Participants will work with live issues and practical solutions for challenges in the fields of financial management, financial control and audit. They will enjoy quality speakers from Member States' authorities and the European Commission, as well as regional experts and consultants. The seminar will include numerous workshops and exercise sessions where examples and case studies will be presented. Participants will be encouraged to exchange practical examples, experiences and good practice in managing EU Structural Funds.

Who will benefit most?

This seminar is intended for practitioners from national, regional and local authorities and from other public bodies of EU Member States (and associated countries) working with ESI Funds. The seminar is also open to economic and social partners working with the Structural and Investment Funds, such as universities, NGOs, employers' associations, consultants.

Programme

TUESDAY, 28 NOVEMBER 2017

- 08.30 **Registration**
- 09.00 **Opening of the seminar**
Marco Lopriore, Expert, EIPA, Maastricht (NL)
- 09.10 **Key Financial Management and Control issues for ESI Funds, 2014-2020**
- achieving results, performance-based programmes
 - The Performance Framework and unit cost benchmarks
 - programme finance, financial flows - commitments, advances, interim payments
 - payments progress and problems with n+3
 - the new accounting year and calculating the annual balance
 - irregularities, corrections, withdrawals, recoveries, reconciliation of accounts
 - programme closure
- Robin Smail, Consultant and Visiting Expert EIPA (UK/IE) (and former National Expert EC)*
- 10.45 Coffee break
- 11.15 **Exercise with n+3**
- contracting projects and project delivery
 - spending profiles and n+3 in 2014-2020
- Robin Smail*
- 11.30 **Control and Audit of Structural Funds – challenges in 2014-2020**
- management and control systems, problems with designation
 - key challenges for the authorities
 - risk assessment and risk mitigation
 - most frequent audit problems and the ECA viewpoint
- Dermot Byrne, Head of ERDF Audit Authority, Department of Public Expenditure & Reform, Dublin (IE)*
- 13.00 Lunch at Hotel Derlon
- 14.30 **Exercise with calculating the annual balance**
- pre-financing and interim payments, cash flow
 - calculating the balance, timing, implications
- Robin Smail*
- 15.00 **Eligibility of expenditures**
- impact of simplified cost options on management verifications
 - eligibility of expenditure issues
 - timing, durability, type of support, contributions-in-kind
 - compliance with EU legislation, national rules
 - retention of documents
 - the OMNIBUS regulation
- Marco Lopriore*
- 16.00 Coffee break

- 16.30 **Workshop on eligibility of projects and expenditures**
- in-kind contributions and co-financing
 - ERDF and ESF cases
 - Financial Instruments
- Robin Smail, Marco Lopriore*
- 18.15 **End of the first day**
- 18.30 Buffet reception at Hotel Derlon

WEDNESDAY, 29 NOVEMBER 2017

- 09.15 **Annual Assurance process, irregularities and audits of systems and operations**
- annual Accounts – preparation, audit and acceptance by Commission
 - audits of systems
 - audits of operations (including sampling)
 - irregularities and corrections
 - calculating error rates for programmes
- Dermot Byrne*
- 10.45 Coffee break
- 11.15 **Exercise with revenue-generating projects**
- calculating the grant – where no revenues, where revenues
- Robin Smail*
- 11.35 **Anti-fraud: using the ARACHNE system**
- What is ARACHNE? Aims and Objectives
 - ARACHNE overview – getting started installing and running the application
 - ARACHNE interface/functions
 - Dashboard and reports, other functions
 - Implementation – dataflow from MAs
 - Experiences, cases, lessons learned
- Luc Molemans, Arachne Project Manager, DG Employment, Social Affairs and Inclusion, Unit G4 – Information Technologies, European Commission, Brussels (BE)*
- 13.00 Lunch at Hotel Derlon
- 14.30 **Simplified Cost options and ESF control and audit issues: case studies from around the EU**
- simplified cost options: flat rates; standard scales of unit costs; lump sums
 - preserving the audit trail
 - cases from around the EU
 - state aid implications
 - the Integrity Pact of DG REGIO
- Marco Lopriore*
- 15.25 **Exercises with Simplified Cost Options**
- flat rates
 - standard scales of unit costs
 - irregularities with SCOs
- Marco Lopriore*
- 16.25 **Evaluation and conclusion of the seminar**
- 16.30 **End of the seminar**

General Information

Programme

The programme will commence on Tuesday at 09.00 and will finish on Wednesday at 16.30.

Course venue

European Institute of Public Administration (EIPA)
O.L. Vrouweplein 22
6211 HE, Maastricht
the Netherlands
tel.: +31 43 32 96 222
www.eipa.eu

Working language

The course will be conducted in English.

Fee

EIPA members' fee*: €900
Regular fee: €1000

The fee includes documentation, two lunches, one buffet reception and refreshments. Accommodation and travel costs are at the expense of the participants or their administration. Note that reductions cannot be accumulated. For more information: <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, DK, FI, FR, DE, GR, HU, IE, IT, LT, LU, MT, NL, NO, PL, ES, SE, UK), and civil servants working for an EU institution, body or agency.

Hotel reservations

The European Institute of Public Administration has special price arrangements with a number of hotels. All hotels are within 10 minutes walking distance from EIPA.

Should you wish to make use of this possibility, please book directly via the links below. Payment is to be made directly and personally to the hotel on checking out. At the time of booking, please mention in the requested field the EIPA project number **1730212**.

- **Townhouse Hotel**
www.townhousehotels.nl/eipa
- **Hotel Derlon**
www.derlon.com/eipa
- **Designhotel Maastricht – Hampshire Eden**
www.hampshire-hotels.com/eipa
- **Bastion Hotel**
www.bastionhotels.nl/en/eipa.html

Meals

Lunches and the reception will be served 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 **10 November 2017**.



If you are collecting the PE points for accountants please indicate this in the **Additional information** box at the bottom of your registration.

Programme Organiser

Ms nancy Vermeulen
Tel: +31 43 32 96 212
E-mail: n.vermeulen@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.

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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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