

# Performance Auditing of EU Co-Funded Investments carried out by the European Court of Auditors

## *Results or no results? That is the question*

Malta (MT), 17 - 18 May 2018



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



### What is this course about?

The European Court of Auditors (ECA) carries out three types of audit in the area of the EU Cohesion Policy: financial, compliance and performance audit. Each of them has different objectives and addresses different audit questions. The new legal framework 2014-2020 has the ambition to be a more results oriented spending framework, where performance and results are the new key words.

This highly two-day practical course presents all aspects of each stage of the performance audit process. It includes the unique feature of providing an insight into how the European Court of Auditors plan, prepare and implement their audit assignments, as it covers real audit case studies and experiences of the Court's teams.

### How will it help you?

After the presentation of each stage of performance audit, you will work on real life case studies in small working groups with direct involvement and guidance of experts from the European Court of Auditors.

### Who will benefit most?

Audit, Managing and Certifying Authorities, Intermediate Bodies, beneficiaries of EU Funds, independent auditors dealing with or interested in EU funded project and programmes and consulting companies specialised in auditing EU co-funded programmes and projects.

### What will you be able to do with what they learn?

You will improve your practical knowledge about each stage of performance audit performed by European Court of Auditors.

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# Programme

## THURSDAY 17 MAY 2018

- 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  
*Luc T'Joen*, Senior Administrator, Performance Audit, European Court of Auditors.

- 09.20 **Tour de table: presentation of participants to endorse networking**

### Part I - Setting the scene: what is a performance audit and how do we plan one?

- 09.40 **Performance audit approach and objectives: the three "E"s (Economy, Efficiency, Effectiveness); the distinction with financial, compliance and internal auditing; the European Court of Auditor's mandate**  
*Luc T'Joen*

- 10.30 Coffee break

- 11.00 **Overview of the performance audit cycle: main steps - Purpose of the preliminary study and risk assessment**  
*Luc T'Joen*

- 12.00 **Workshop I: WHAT exactly should we audit?**

#### Case studies:

##### I - Airports and seaports

##### II - Energy efficiency and start-up aid to young farmers

Based on hand-outs prepared by the Court's experts, four case studies dealing with maritime and air transport from one side and with energy efficiency and rural infrastructure from the other side, will be developed focusing on the following issues:

1. What is a Programme Logic Model?
2. Risk assessment: how to identify the main risks, and assess their likelihood and importance?
3. Which of the three "E's" will you choose?

*Luc T'Joen and Iwona Karwot*

- 13.00 Joint lunch in the hotel restaurant

- 14.15 **Plenary session with short group presentations**

- 14.45 **Outlining the performance audit plan: defining audit questions, scope, criteria, methodology and preparing an evidence collection plan**  
*Luc T'Joen*

- 15.45 **Workshop II: HOW are we going to do the audit?**  
**Case studies:**  
I - Airports and seaports  
II - Energy efficiency and start-up aid to young farmers

Participants will be guided by the Court's experts on:

1. How to formulate the main audit question?
2. How to complete an evidence collection plan?

*Luc T'Joen and Iwona Karwot*

- 17.00 **Plenary session with short group presentations**

- 17.30 **Summary of the day's proceedings and announcement of the programme of the following day**

- 17.45 Sightseeing tour of La Valletta

- 20.00 Official dinner

# Programme and experts

## FRIDAY 18 MAY 2018

### Part II - Implementing a performance audit

- 9.00 **Presentation of the real life findings of the seaports and airports performance audits**  
*Luc T'Joen*

- 10.30 Coffee break

- 11.00 **Presentation of the real life findings of the energy efficiency and start-up aid to young farmers performance audits**  
*Luc T'Joen*

- 12.30 **Plenary session - Questions & Answers**

- 13.00 Joint lunch in the restaurant

### Part III - Reporting on a performance audit

- 14.30 **Drafting a performance audit report: main principles and quality checks; drawing conclusions techniques, and making recommendations to improve spending quality**  
*Luc T'Joen*

- 15.15 **Workshop III: Which report would you publish?**

Using the detailed feedback of the morning presentations on the real life findings on the four performance audits, participants will be working again in groups, guided by the Court's experts, on:

1. What would be the main parts and headings of your audit report?
2. Which conclusions would you draw, and in what order?
3. What recommendations would you make?

*Luc T'Joen and Iwona Karwot*

- 16.30 **Plenary session with short group presentations**

### Part IV - Impact and follow-up of a performance audit

- 17.00 **Examples of impact of performance audits - Follow-up of recommendations**  
*Luc T'Joen*

### Part V - Implementing a performance audit in your organisation

- 17.30 **How to implement a performance audit in your organization**  
*Luc T'Joen*

- 18.00 **Closure of seminar and issuing of EIPA certificates to participants**  
*Iwona Karwot and Luc T'Joen*

## EXPERTS

### 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, IPA II). 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 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 19 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 the special report on maritime transport within the EU (SR23/2016).