

Errors, Irregularities and suspected Fraud

Face-to-face

15-17 September 2021

Barcelona

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Control and Annual Closure

Preventing, detecting and correcting errors

- Learning objective
 - Getting positive opinion on the Management Declaration of Assurance
- Learning points
 - Lesson from the past: key irregularities and fraud, key alerts from auditors, key obstacles to closure and where they come from, key steps to ensure full and balance closure (process and planning)
 - Specific problems and discussion of best practices
 - Operations closed? Phasing and functional operations
 - Financial engineering instruments: specific issues about beneficiaries/recipients/outputs and results
 - Identifying the right and important indicators;
 - Dealing with bottlenecks for the solution of irregularities: investigations, audits and checks
 - Ensuring sound prevention, detection & corrections
 - Closing specific operations and checks after closure : durability
 - Improving sampling methods
 - Dealing with suspended / corrected operations
 - Adjusting the Management & Control system.
- Special points
 - Discussions, group work, cases and example
- Fees
 - 1305 € (lecturing costs + lunches)
 - Special discount (15% early registration or 10% with 2 or more participants)

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DAY 1: From a Managing Authority / IB perspective

Registration

9.00 to 9.30am

Morning session

9.30am to 12.30

Step 1: Introduction and overview

- Preparation of MDA and annual summary
- Sampling of management verifications: risk assessment and (non)statistical
- Methodology for supervision of delegated tasks
- SCOs and simplification specific dimensions
- Financing not linked to costs

Lunch from 12:30pm to 2:00pm

Afternoon session

2.00pm to 4.30pm

Step 2 : Detection and corrections

- Main irregularities in accounting year 2018/2019
- Risks management and sampling
- Reinforcement of ex-ante and on-the-spot checks
- Overview of the new EC guidance

Step 3 : Special risk management of (suspected) frauds

- Fraud indicators and red flags
- Case studies on mitigation actions and residual risks

**Registration and welcome coffee: 9:00-9:30*

15-minute breaks at 10.30am and 3.15pm

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DAY 2: To the Audit Authority and Certifying Authority perspectives

Morning session

9.00am to 12.30pm

Step 4: AA perspective

- System audits, audit of operations and audits of accounts
- Statistical and non-statistical sampling
- Off-the-shelf sampling methodologies – non proportional allocations, regional clustering
- AA reliance on management verifications – conditions, scope and extent of AA verifications
- Audit of SCOs, ex ante review
- Audit of indicators

Lunch from 12:30pm to 2:00pm

Afternoon session

2.00pm to 4.30pm

Step 5 : CA perspective

- Annual accounts
- Ongoing assessments
- Recoveries, pending recoveries and withdrawals

Step 6: Looking for clear definitions and calculations

- The crucial role of the Tolerable Error Rate (TER/RTER)
- Calculation of the ER: examples and definitions
- New Regulations and new Guidance: effects on procedures and tools

**15-minute break at 10.30am and 3.15pm*

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DAY 3 : To get all together a reasonable assurance

Morning session

9.00am to 12.30pm

Step 7: Specific alerts and points of control

- Checks after the closure of operations : durability
- Conditions for safe application of professional judgement

Step 8: Prevention of errors

- Working with the beneficiaries (guidelines, FAQ, open days...)
- Safeguards in the management and control system
- Ex-ante checks and internal risks

Lunch from 12:30pm to 2:00pm

Afternoon session

2:00pm to 4.30pm

Step 9: Follow-up of findings and effective corrections

- Treatment of findings: financial corrections at beneficiary & CA level
- Consequences of findings: extension of sampling and a qualitative extension of control
- Management of error risks: analysis of systemic effects and adjustment of control work program

Step 10: Action plan

- Wrap up and completion of the Action Plan

**15-minute break at 10.30am and 3.15pm*

How it works?

- Step 1 : Pre-registration on line on <https://etcp.fr/register/>
 - Pre-register to save your seat
 - You can register as individual or register as a group
- Step 2 : you make final registration
 - Final registration to get your invoice
 - Each participant get a Voucher to get access to ETCP platform
- Step 3 : you log on ETCP platform
 - For each Seminar a specific AREA including all invitations, links and documents
- Step 4 : you get your certificates
 - A certificate of qualification based on a Quiz
 - A certificate of attendance based on participation
 - *in case of group registration, full group reporting about participation to the trainer manager*

Special COVID instructions

- **Face-to-face in line with EU and National prescriptions**
 - Participants with EU COVID passport
 - Small groups, distances and masks inside the room
- **No cancellation fees policy**
 - Pre-registration only indicative
 - Late confirmation of trainings and participation (10 days) and payments after the seminar date possible
 - No cancellation fees in case of force majeure (new restrictions)
- **Full online possibilities**
 - All seminars could be organised online recreating as much as possible the conditions of a live, on site and interactive seminar