



The New rules of Closure



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Ljubljana

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Training material



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DAY 1: Making ready the final closure

Registration

9.00 to 9.30am

Morning session

9.30am to 12.30pm

10:30 Break

Step 1: Introduction and overview

- Preparation of Management Declarations of assurance by MA
- Sampling of management verifications: risk assessment and (non)statistical
- Methodology for supervision of delegated tasks
- SCOs and simplification
- Financing not linked to costs
- Performance review

Lunch from 12:30pm to 2:00pm

Afternoon session

2.00pm to 4.30pm

15:30 Break

Step 2 : Detection and corrections

- Main irregularities in accounting 2019/2020
- Specific checks on Public procurement and State aid
- Fraud indicators and red flags
- Overview of the new EC guidance

Step 3 : Specific and sensitive issues

- Non functional projects
- Phasing out
- Reporting on outputs

DAY 2: Getting positive opinion

Morning session

9.00am to 12.30pm

Step 4: Audit perspective

- System audits, audits 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
- Calculation of TER/RTER and room for manoeuvre

Lunch from 12:30pm to 2:00pm

Afternoon session

2.00pm to 4.30pm

Step 5 : Pending issues and final corrections

- Annual accounts
- Specific additional checks
- Ongoing assessments
- Recoveries, pending recoveries and withdrawals

Final key points

Action Plan



Goran ZAKANJI

Audit Authority – Head for ESF, FEAD and ERASMUS+

- Trainer on audit, internal controls and sampling
- International Expert:
 - Support to development of an effective internal control and audit environment in public sector in Moldova
 - Further development and strengthening of the organizational, administrative and technical capacities of the Audit Authority of Macedonia
 - Implementation of a modern Financial Management and Control System and Public Financial Inspection in Albania
 - Support to the capacity building of the Audit Authority, Serbia
 - Technical Assistance and Information Exchange instrument of the European Commission (TAIEX) expert
 - Strengthening of Audit Authority of Montenegro
 - TAIEX expert
- Member of the EC working group «Increasing efficiency of audit activities by making best use of management verifications»