

# The New Financial Control

*Making better prevention, detection and correction of errors,  
irregularities and suspected fraud*

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**Vienna**

By Inga MOISIEJUTE  
Franck SOTTOU

# The New Financial Control

*Making better prevention, detection and correction of errors, irregularities and suspected fraud*

- Learning objective
  - Making more efficient and effective checks
- 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
  - 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 examples



# Inga Moisiejūtė

*Senior Management, Control & Verification Expert*

- International expert, consulting governments receiving EU financing
  - Setting up & streamlining national management & control systems, rules & procedures for management verification function under ESIF (Lithuania, Croatia), IPA (Macedonia, Montenegro, Albania), Cross-Border Cooperation/ ENI (Ukraine, Georgia)
  - Strategic planning & performance management (Turkey, Lithuania)
- Consultant for national programming 2021—2030 Lithuania
- Previously, Director of ESIF Projects Department at the Central Project Management Agency, Intermediate Body (1st level control) in Lithuania
  - Managing projects & programmes funded by EU Structural Funds, covering three programming periods in Lithuania (2004-2006, 2007-2013, and 2014-2020)
  - Scope of the programmes in charge varied from 1 to 2 billion euro
- Currently, Chief advisor to the Chancellor of the Government Office of Lithuania
  - Strategic management of public investments, national implementation system



# Franck Sottou

*Senior International Management and Control Expert*

- Key international Expert
  - Management and control systems
  - Indicators and performance measurement (data collection)
  - Simplification and economical, social and environmental strategies
- Former Head of TA Team
  - Programming, negotiations with EC, management & control systems
- Trainer and Consultant for European Institutions, Managing and Certifying Authorities, IB and Implementing Agencies
- Currently working for Member States for technical assistance
  - Design of logframes and selection of indicators
  - Calculation and implementation of SCOs
  - Recommendations about simplification and efficiency of systems

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## DAY 1: Better definitions and methods

### Registration

9.00 to 9.30am

### Morning session

9.30am to 12.30

### Step 1: Introduction and overview

- Preparation of Management Declaration of Assurance and annual summary
- Sampling of management verifications: risk assessment and criteria
- 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 years 2019/2021
- 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

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## DAY 2: Better focus and proportionality of checks

### Morning session

9.00am to 12.30pm

#### Step 4: Specific errors and related checks

- Completed and eligible operations, durability
- Staffs costs and timesheets
- Public procurement and state aid
- Information and publicity
- Indicators and deliverables
- Grant contracts and changes

*Lunch from 12:30pm to 2:00pm*

### Afternoon session

2.00pm to 4.30pm

#### Step 5 : Focus on Simplified Costs Options (SCO)

- Possible options and success conditions
- Calculations and up-dates
- Risks and reporting

#### Step 6: Looking for better tools and methods

- The crucial role of payment claims : level of control and details
- The checklist and reporting in correlation with logframes
- the follow up of findings and corrections

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## DAY 3 : Better systems and responsibilities

### Morning session

9.00am to 12.30pm

#### Step 7: Specific alerts and points of control for balanced control

- Checks all throughout the cycle of projects
- 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

# Prices

Days	Total net amount €	Discounts	Including
<b>Face-to-face</b>			
2-day	1109,00	15% early registration (up to 2 months before the event) ; 10% for 2 or more participants from the same institution	Training material; breaks, lunches and 1 dinner for the 4 and 5-day Seminars, full access to ETCP platform and quizzes, certificate of qualification
3-day	1305,00		
4-day	1405,00		
5-day	1480,00		



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