



## INTERACT ENPI

### FIRST MEETING OF THE AUDIT AND FINANCE NETWORK OF ENPI CBC PROGRAMMES

Brussels, 26 and 27 May 2009  
Tuscany Region Office - Rond Point Schuman 14, 8<sup>th</sup> floor - Brussels

#### AGENDA

##### Day 1

- 9:00 - 9:30 Arrival and registration of participants  
9:30 - 10:00 Objectives of the meeting and expectations from participants  
10:00 - 11:00 Internal audit - 1<sup>st</sup> session
- Overview on legal framework: Financial Regulation and ENPI CBC Implementing Rules (Presentation by INTERACT ENPI)
  - Proper setting of internal circuits and procedures in ENPI CBC Programmes (Presentation by selected ENPI CBC Programme)
  - Compliance assessments and system audits in ETC Programmes as a reference example (Presentation by selected ETC Audit Authority)
- 11:00 - 11:30 Coffee break  
11:30 - 13:00 Internal audit - 2<sup>nd</sup> session
- Practical exercise (brainstorm): identification of internal control areas
  - Practical exercise (group work): specific checks to be performed within selected internal control areas
  - Discussion among participants
  - Questions and answers
- 13:00 - 14:00 Lunch break  
14:00 - 16:00 Audit plan for projects - 1<sup>st</sup> session
- Legal requirements in ENPI CBC Implementing Rules and application in practice - (Presentation by INTERACT ENPI):
    - Random statistical sampling
    - Representativeness and level of confidence
    - Timing and contents of checks
    - Selection of audit bodies and audit costs
  - Audit strategies in ETC programmes as a reference example (Presentation by selected ETC Audit Authority)
  - Questions and answers
- 16:00 - 16:30 Coffee break  
16:30 - 17:30 Audit plan for projects - 2<sup>nd</sup> session
- Practical exercise (small groups): calculation of sample populations according to expected number of approved projects and timing forecast of certifications of expenditure according to reporting requirements
  - Discussion among participants
  - Questions and answers
- 17:30 - 18:00 Wrap-up of Day 1



## Day 2

9:00 - 11:00 Verification of expenditure - 1<sup>st</sup> session

- Comprehensive analysis of Annex VII of the grant contract (Presentation by Colm Dunne - RCBI):
  - Selection of auditors in Member States and partner countries
  - Role of auditors at partner and beneficiary level
  - Consolidated reports
  - Verification procedures
  - Conditions required for applying statistical sampling techniques
  - Model report
- Questions and answers

11:00 - 11:30 Coffee break

11:30 - 13:00 Verification of expenditure - 2<sup>nd</sup> session

- Overview on eligible costs and eligibility requirements for all expenditure headings (Presentation by INTERACT ENPI, with contributions from Albert Sorrosal - RCBI)
- Questions and answers

13:00 - 14:00 Lunch break

14:00 - 15:00 Wrap-up of Day 2 - Next steps of the network - Closure of works

