

## Experience with irregularities

Caisse des Dépôts et Consignations,  
France



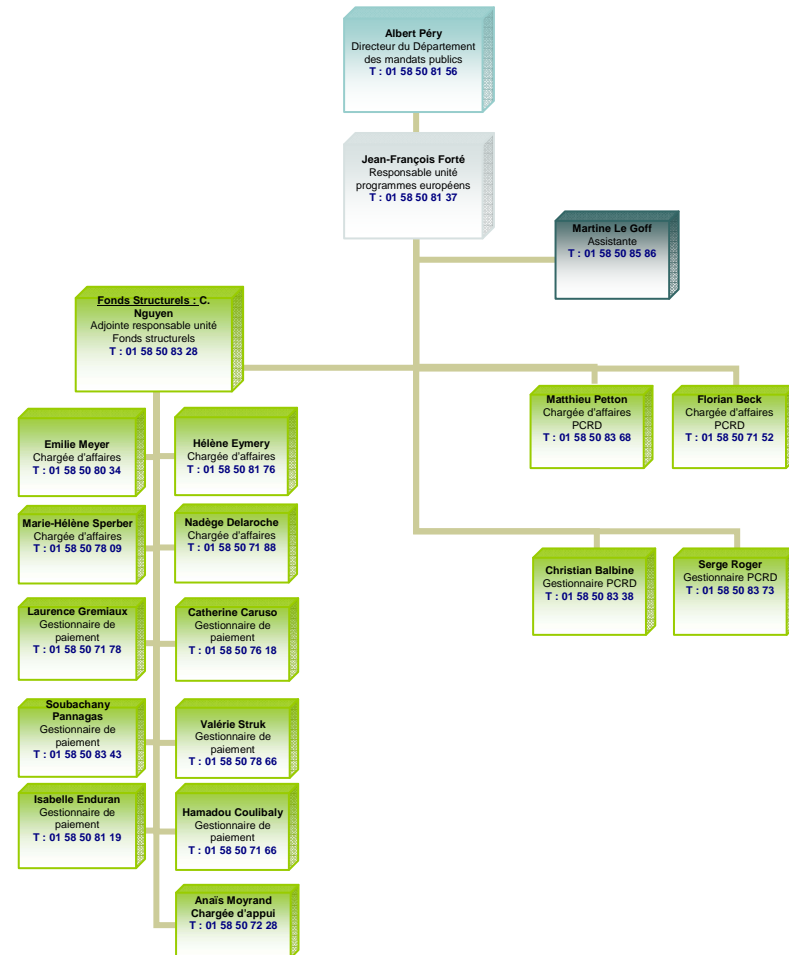
# Experience of irregularities

- Caisse des Dépôts in European Territorial Cooperation Programmes
- Obligations concerning irregularities of the CA
- Documents concerning irregularities submitted by the CA
- Checks performed by the CA
- Quality checks performed by the CA
- Recording of irregularities
- Follow-up of recoveries and withdrawals
- Follow-up of amounts to be recovered and amounts considered irrecoverable
- Supplementary activities to reduce irregularities

# Caisse des Dépôts in European Territorial Cooperation Programmes

- a public group
- Certifying authority for 9 OP
  
- the European programmes unit
  - Banking services, Public mandates department
  
  - Structural Funds / Seventh Framework Programme
  
  - Separation of functions within the CA

Caisse des Dépôts is certified ISO 9001 for all its banking processes.



# Obligations concerning irregularities of the CA

- Art. 61 (f) of Regulation (EC) No 1083/2006 sets as a responsibility of the CA for keeping an account of amounts recoverable and of amounts withdrawn following cancellation of all or part of the contribution for an operation.
- Art. 20 of Regulation (EC) No 1828/2006 sets the CA has to send an annual statement on withdrawn and recovered amounts, pending recoveries and irrecoverable amounts to the Commission (...)
- Guidance note



# Documents concerning irregularities submitted by the CA

- to the EC : by 31 March
- to the Audit Authority : by 30 April
  - Information to report and objectives are different.

# Controls performed by the CA

## ■ 3 controls

- Controls before paying lead partner
- Controls before drawing up certified statements of expenditure and applications for payment
- Quality controls
  - Our objective is to coordinate them to reinforce our reasonable assurance on the reliability of the control system.

# Quality controls performed by the CA

- 2 annual controls per OP
- Sampling methodology
- Methodology to perform the control

# Quality controls performed by the CA

- Information and report
  - We inform JTS/MA before performing the check
  - We report the results to JTS/MA and to AA/GOA
- Major findings

# Recording of irregularities

- Communication between JTS/MA, AA, CA
- Communication of all final reports (one after the other)
- Crossing checks between JTS/MA and CA before submitting annual reports

# Follow-up of recoveries and withdrawals

- Procedure to follow financial corrections
- Procedure to check the follow-up of recommendations
- Challenges / difficulties

## Follow-up of amounts to be recovered and amounts considered irrecoverable

- Procedure to follow amounts to be recovered
- Procedure to handle the amounts considered irrecoverable
- Irregular amounts later found out to be regular and eligible
- Challenges / difficulties

## Supplementary activities to reduce irregularities

- To inform the JTS/MA about the major findings of the checks performed before paying lead partners and before submitting certified statement of expenditure to EC
- To offer to inform the Member states during the monitoring committee about the results of the checks performed by the CA
- To offer to participate to seminar for lead partners and beneficiaries



Thanks for your attention !