

Interreg



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Central Baltic Programme

Closure in Central Baltic 2014-2020

Experience of an earlier closure

- Florence Aalto, AA & GoA's network meeting, Vienna 11.6.2024

Final accounting year 1.7.2022-30.6.2023

- Why?
 - Reducing overlap of periods
 - How?
 - Letter to and approval from EC
 - What?
 - All projects ended by Dec 2022
 - Including TA until May 2023
- } *Internally set deadlines*

Lessons learned



- No 1: It's a regular annual closure
- No 2: Ok, with some specificities

Usual yearly audit works



- System audits = None planned in Audit Strategy for the year
- Audits of operations
 - 9 in total (all MS concerned) - smaller population, smaller and simpler reports (no more big investments, mainly closing activities) = less audits carried
 - Around 6% of costs audited (12% of operations within the population)
 - 3 audits with financial findings (850€ in total)
 - Findings small and random, below the 250€ threshold for 2/3 cases
 - TPER & RTER = 0,24%
- Audits of accounts
- Management declaration & Annual summary = Properly drawn and complete
- ACR conclusions submitted in Feb 2024
 - Systems: Category 1
 - TPER & RTER: <2%
 - Assurance on the accounts: High
 - Audit opinion: UNQUALIFIED

Closure specificities: FIR & final indicators values

- MA filled the report as usually in SFC
- PDF of the final draft from SFC sent to AA
- AA checked the indicators values
- Some corrections in the indicators values done following AA findings



Closure specificities: audits

1. Indicator data reliability



- Checked and confirmed in past system audits
- Outputs from projects - Checked based on sample - Few AA findings corrected
- Results collected by external company - Reliability and correctness assessed by AA
- Carried through email exchanges

2. Public expenditure paid to beneficiaries (CPR Art 129)



- Request received from the AA
- Data provided by the MA
 - Extract from bookkeeping
 - Additional precisions about expenditure reported and the public part
- One question received from AA by e-mail and answered by the MA

Closure specificities: audits

3. Amounts under on-going assessment

- Two cases from previous accounting years removed from previous accounts
- Not re-introduced in following years
- Not included in final accounts



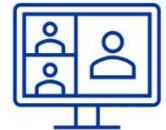
4. Open findings from Commission services or the European Court of Auditors audits

- None



Organisation of closure works with AA

- AA invited to MA/JS weekly Management Team meeting, participation once a month
- One file with Programme's closure to-do list with tasks, responsables, status and deadlines, shared between MA/JS & AA, reviewed regularly and kept up-to-date
- Many email exchanges upon needs and requests



How did the cooperation go?

- Very fluent communication and work with AA (like always)
- Tasks and deadlines were clearly defined, shared and kept
- Schedule was tight and challenging with sometimes daily emails and tasks to be completed within the day
- But globally the process was smooth!



Current status

- Final ACR & accounts = **APPROVED**
- FIR = 3 observations (6 questions) =
TO BE FORMALLY ANSWERED THIS WEEK
- Final balance = **NO NEWS YET**



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Thank You!

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