

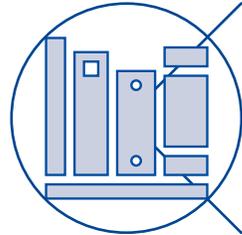


---

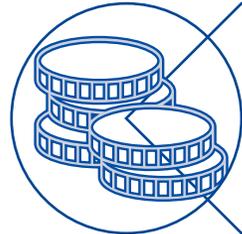
# Auditing SCOs

Axel Badrichani, Head of unit DAC.6

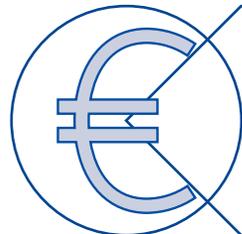
# SCO 2021-2027



Art 54-56 CPR/ art 39-41 Interreg  
(off the shelf)

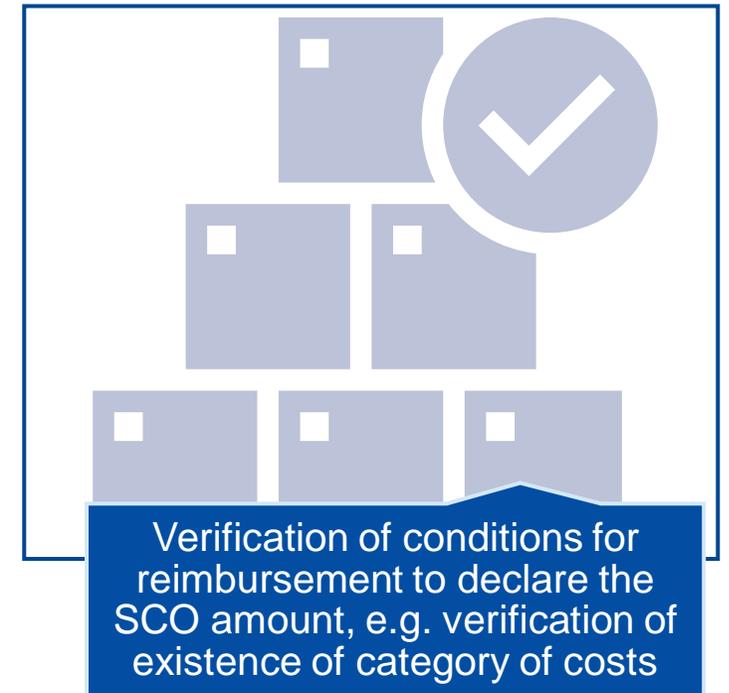
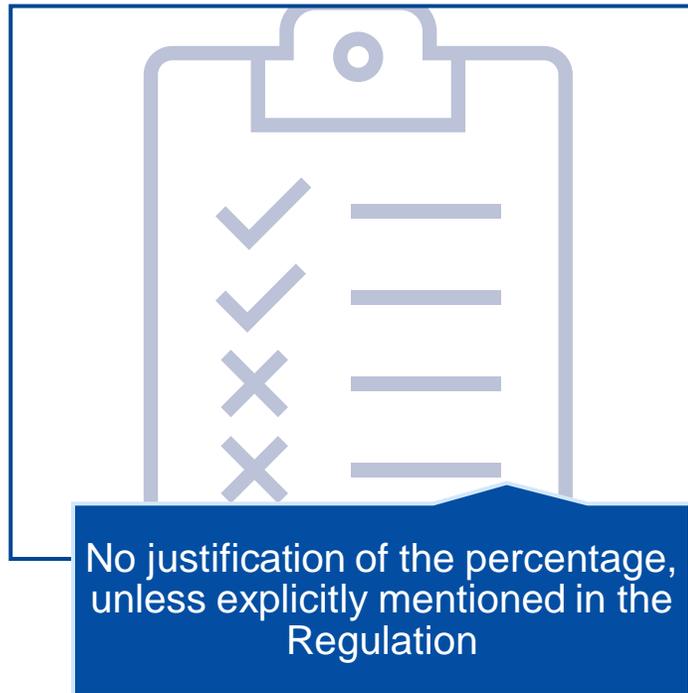
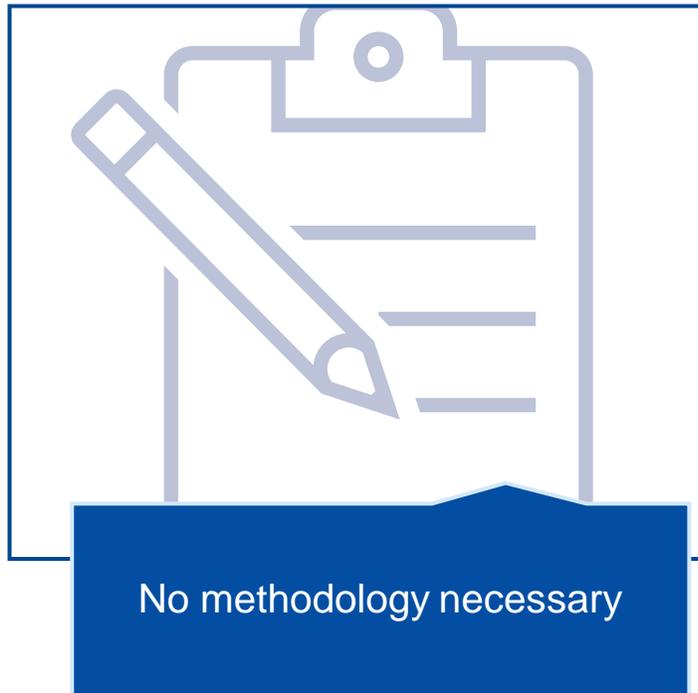


Art 53 CPR (Managing authority –  
beneficiary)

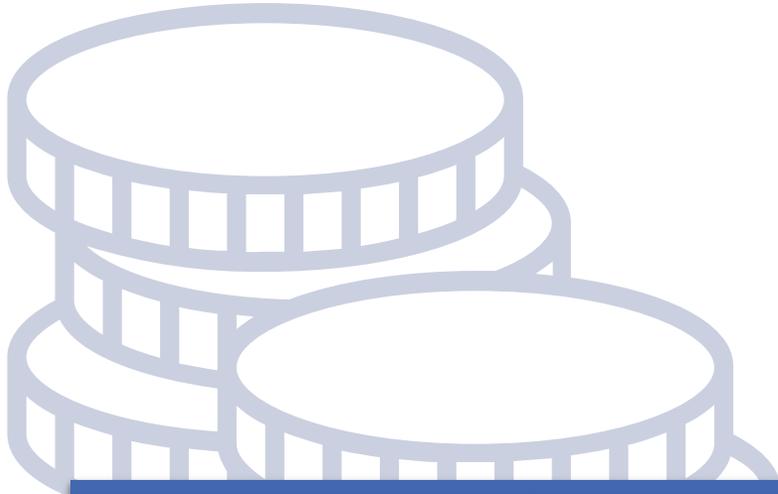


Art 94 CPR (Managing authority –  
Commission)

# Audits for off the shelf



# Audits for SCOs



## Art 53 CPR:

- Methodology
- Verification of the correct application of the methodology



## Art 94 CPR:

- No further audits of the methodology
- Verification of the correct application of the methodology

# Overview of assessment & audits

SCO	Off the shelf	Art. 53 CPR	Art 94 CPR
<b>Methodology</b>	No	Ex-ante or during implementation	AA ex-ante assessment (+EC approval via programme or programme amendment)
<b>Application</b>			

# Verification of the methodology (1/2)

## FEV method

- Reliable data, costs used are eligible and relevant
- Fair, equitable and verifiable calculation method
- Adjustment method (if applicable)

## Draft budget

- Reviewed and agreed by MA/beneficiary of the SPF
- Total cost below 100.000 euro (for SPF)

## EU & MS policy

- EU/MS policy scheme in force
- Categories of costs covered are eligible and the totality of the method is re-used; types of operations similar

# Verification of the methodology (2/2)

## Double financing

- Combination of several different SCOs and real costs within the same operation, the categories of cost are clearly defined to avoid double financing

## Deliverables

- System to be used to verify the achievement of results
- Arrangements are in place to store the relevant data

## State aid

- Relevant rules taken into consideration

# Verification of the application

## Flat rate

- Basis costs: correctly allocated, eligible, no double declaration
- Correctly calculated

## Lump sums and unit costs

- Pre-defined deliverables/ milestones achieved, justified
- No double declaration in case of combination with real costs
- Amount declared = unit cost x actual number of units delivered

# How do we verify SCOOs – some examples

Join at  
**slido.com**  
**#Interreg**



# Some reminders ...



# Thank you



© European Union 2020

Unless otherwise noted the reuse of this presentation is authorised under the [CC BY 4.0](https://creativecommons.org/licenses/by/4.0/) license. For any use or reproduction of elements that are not owned by the EU, permission may need to be sought directly from the respective right holders.

Slide xx: **element concerned**, source: [e.g. Fotolia.com](https://www.fotolia.com/); Slide xx: **element concerned**, source: [e.g. iStock.com](https://www.istock.com/)

