



Report on the assessment of the assurance packages 2021-2022

**Audit Authorities' and Group of Auditors
Members' Network**
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European Commission, DG Regional Policy, Unit DAC6 – Marcela Buzoi

Number of assurance packages submitted and expenditure declared :

Accounting period	Number of assurance packages submitted	Expenditure declared (M€)
2020-2021	101	2,267
2021-2022	101	2,237

Audit opinion 2021-2022

Audit opinion	On accounts	On L & R	On MCS
Unqualified	99	99	75
Qualified limited	0	0	19
Qualified significant	0	0	4
Adverse	0	0	1
Disclaimer of opinion	2	2	2

Error rates reported 2021-2022

Error rate reported	TER	RTER
Up to 2 %	81	98
Between 2 and 5 %	16	3
Between 5 and 10 %	3	0
Above 10 %	1	0

Average total error rate for 2021-2022 :

0,97 %

1,49 %

EC estimate

FREQUENCY OF IRREGULARITIES

Category	ETC	ERDF
Public Procurement	19.29%	24.85%
State aid	0.51%	2.59%
Missing supporting information or documentation	19.67%	18.57%
Accounting and calculation errors at project level	12.18%	6.14%
Ineligible project/Ineligible expenditure	38.45%	30.25%
Sound financial management	4.31%	9.48%
Other categories	5.58%	8.12%

AMOUNT OF IRREGULARITIES

Category	ETC	ERDF
Public Procurement	42.20%	24.01%
State aid	0.00%	3.31%
Missing supporting information or documentation	3.64%	1.25%
Accounting and calculation errors at project level	7.52%	1.75%
Ineligible project/Ineligible expenditure	42.69%	26.06%
Sound financial management	2.58%	0.87%
Other categories	1.37%	42.76%

EVOLUTION OF FREQUENCY OF IRREGULARITIES – ETC

Category	2021- 2022	2020- 2021	2019- 2020	2018- 2019
Public Procurement	19.29%	19,90%	21,9%	14,1%
State aid	0.51%	0,59%	0,2 %	0,5%
Missing supporting information or documentation	19.67%	18,42%	17,3%	22,4%
Accounting and calculation errors at project level	12.18%	13,00%	11,3%	13,7%
Ineligible project/Ineligible expenditure	38.45%	42,66%	43,3%	43,3%
Sound financial management	4.31%	3,84%	3,3%	2,4%
Other categories	5.58%	1,58%	2,7%	3,6%

EVOLUTION OF AMOUNT OF IRREGULARITIES – ETC

Category	2021- 2022	2020- 2021	2019- 2020	2018- 2019
Public Procurement	42.20%	47,49%	67,9%	26,0%
State aid	0.00%	0,02%	0,0%	0,0%
Missing supporting information or documentation	3.64%	9,65%	2,2%	19,1%
Accounting and calculation errors at project level	7.52%	1,58%	5,6%	14,1%
Ineligible project/Ineligible expenditure	42.69%	40,76%	23,3%	39,2%
Sound financial management	2.58%	0,40%	0,1%	0,1%
Other categories	1.37%	0,10%	0,9%	1,5%

EC assessment of the assurance packages 2021-2022 (ETC and IPA)

- *EC review during March – April- May 2023*
- *Two fact finding missions post ACR*
- *All packages assessed and feedback provided*
- *More than 50% of packages – no remarks; some observations and comments for the remaining packages*
- *feedback may be discussed in the ACMs*



Some points of attention...



**Sampling
parameters**



**Reconciliation of
the population**



**Wrong
extrapolation**



**Delays in
implementation of
the audit strategy**



**Quality review of work
of other auditors**



**Clear
documentation
of audit work**

Some points of attention...



**Amounts under
art.137(2)**



**Information on root
causes of the errors**



**Follow-up on systemic
errors**



**Sub-sampling not
described**



**Calculation errors for
TER/RTER**



Unclear information



Thank you for your attention