

Common sample

Context

Common sample for Interreg is a new tool to reduce the number of audits of operations which in the 2014-2020 programming period was unproportionally high to the expenditure attributed to Interreg programmes.

The 2021-2027 Interreg Regulation provides for the legal basis for the European Commission to select an EU level common sample for all Interreg programmes (incl. the ones with external sources of funding). In general, all Interreg programmes should join the common sample so that the system is functional. The minimum sample sizes selected by the EC per programme are:

- 3 partners for programmes with less than 500 partners, and
- 5 partners for programmes with 500 or more partners.

Programmes themselves must provide the necessary data for the selection of a common sample to the Commission by the deadline established in the regulation (1 August at the latest). The sampling unit is the cumulative expenditure declared in the accounting year by a project partner in an operation, as declared to the Commission. If a project partner is involved in several operations, the audit is limited to the sampled operation.

The data structured as in the data exchange template can be submitted in the SFC 2021 by MA or AA but in any case, the set of figures must be reconciled (the actual figures must be confirmed by MA and AA). One month later, the Commission will inform the AAs on the common sample selected (partners and their operation(s) to be audited). The programmes may opt for submitting the common sample earlier (early cut-off date). On one hand, this gives AA more time to perform audits on operations, but on the other hand, the EC leaves itself the possibility to increase the initial (3/5 partners) sample when the totality of data has been provided at the latest on 1 August by all the programmes. In this case, additional, late audits on operations by AA might be needed as the sample might increase. Also, if programmes opt for an early submission of data, no additional claims can be sent to the EC.

Do you know?

Interact prepared a [Q&A on common sample for audit of operations](#), a [template for data exchange](#) and a [roadmap for assurance package in 2021-2027](#).

Group work

Discuss the topic:

- Exchange on whether and when you plan to submit the reconciled data for the next accounting year
- Did you plan time for the process of reconciliation of the data?
- Which authority will submit the data (MA or AA)?

Additional materials regarding common sample

SFC2021 section to submit common sample

☰ SFC2021

- HOME
- STRATEGIC PLANNING
- PROGRAMMING
- MONITORING
- EXECUTION
- AUDIT
 - National audit report (UG ETC)
 - National audit report (EMPAF)
 - National audit report (AMIF ISF BMVI)
 - Annual control report (UG ETC)
 - Annual control report (EMPAF)
 - Annual control report (AMIF ISF BMVI)
- Interreg common sample**
 - EC audit report
 - Annual coordination meeting
 - Action plans (EAGF EAFRD)
- EVALUATION
- CLOSURE
- UTILITIES

Data exchange template for the common sample for audit of operations in 2021-2027

Table on a positive population and expenditure declared to Commission for the programme by sampling unit (partner) ¹										
A	B	C	D	E	F	G	H	I	J=G-H	K=J-I
Operation ID ²	Operation Acronym	Partner number in operation	Partner name (original)	Partner name (Latin letters)	Country (EU Abb.)	All positive amounts declared to the EC in the given accounting year (€)	Amount withdrawn related to expenditure declared in the given accounting year (€)	Amount withdrawn related to expenditure declared in previous accounting year(s) (€)	Amount in the positive sampling population (€)	Final expenditure declared to EC in the given accounting year (€) (for information)
			To be completed if available and different from column E			This is cumulative expenditure of a project partner included in payment applications to the EC in the given accounting year	This is expenditure which was declared to the EC in the given accounting year, but has been later corrected/deducted in the same accounting year (de-certified) (this does not concern any corrections carried out by the MA or through management verifications BEFORE declaration)	This is expenditure which was declared to the EC in previous accounting years, but is corrected/deducted in the given accounting year (de-certified)	This is expenditure in the sampling population (€) used by the EC for sample selection and extrapolation	Final net amount declared to EC in the given accounting year used by the AA for reconciliation with expenditure declared to the EC (for completeness reason)
						Sum of amounts G	Sum of amounts H	Sum of amounts I	Total sampling population for OP	Total expenditure declared to EC for OP