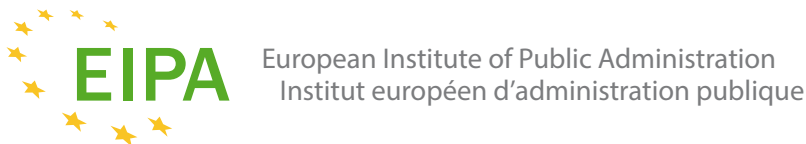


Performance Auditing of EU Co-Funded Investments carried out by the European Court of Auditors Results or no results? That is the question

Maastricht (NL), 29-30 November 2016



Introduction

Target groups

Beneficiaries eligible under Structural Funds, Cohesion Fund and IPA (national and regional) Managing Authorities, Certifying Authorities and Audit Authorities, Intermediate Bodies, as well as independent auditors dealing with or interested in EU funded project and programmes and consulting companies specialised in auditing EU co-funded programmes and projects.

Description

The new legal framework 2014-2020 has the ambition to be a more results oriented spending framework. **Performance and results are the new key words:** there is a new "performance framework" based on "partnership agreements" indicating the strategic choices upfront, and the intervention strategy is set, as nowadays, via an Operational Programme with a focus on results: result indicators should reflect the intended change for the region or sector, and output indicators will measure the deliverables. Effectiveness would be measured through monitoring, reporting and evaluation. Moreover, a "performance reserve" of 6% is allocated to priorities which achieve the milestones set, and a "performance review" is to be done by the Commission in 2019 against milestones set for end 2018.

All this theory is fine, but can you apply these new policy lines?

The European Court of Auditors (ECA) carries out three types of audit in the area of the EU Cohesion Policy: financial, compliance and performance audit. Each of them has different objectives and addresses different audit questions. **Performance audit assesses results and outcomes of EU Cohesion Policy** spending using the concepts of economy, efficiency and effectiveness to conclude whether or not the EU Funds provide value for money.

As the European Commission was requested to focus more on the effectiveness of co-financed projects, and to introduce the principle that EU funding should be conditional upon attainment of planned results, performance audit knowledge and techniques have become crucial for both closing programmes of 2007-2013, and for correctly implementing the current programming period 2014-2020.

This seminar will present all aspects of each stage of the performance audit process, from the preliminary study, the risk assessment techniques, the audit planning and practical audit implementation up to drawing conclusion techniques and reporting the audit results with clear conclusions and relevant recommendations for improved quality of spending to managers.

This seminar will provide the unique feature of having an insight in how the European Court of Auditors plan, prepare and implement their audit assignments, as it will cover real audit case studies and experiences of the Court's teams.

Learning methodology

An interactive approach will be applied: after the presentation of each main stage of performance audit, the ECA experts will help and guide the participants through practical workshops with specific material to build up a performance audit themselves. Real life case studies will be explained in detail to help participants to learn and apply performance auditing.

Objectives

The goal of this two days practical seminar / workshop is to give to participants the entire overview and detailed understanding of all aspects of performance auditing of EU funding in the programming period 2007-2013 (closure) and 2014-2020.

Programme

TUESDAY 29 NOVEMBER 2016

08.30 Registration and handout of seminar material

09.00 **Opening of the seminar: introduction to the programme, objectives and methodology; Participants' presentation to endorse networking**

Iwona Karwot, EIPA Barcelona

Luc T'Joen, European Court of Auditors

Setting the scene: What is performance audit, and how do we plan one?

09.30 **Performance audit approach and objectives: the three "E"s (Economy, Efficiency, Effectiveness); the distinction with financial, compliance and internal auditing; the European Court of Auditor's mandate**

Luc T'Joen

10.30 Coffee break

10.45 **Overview of the performance audit cycle: main steps - Purpose of the preliminary study and risk assessment**

Luc T'Joen and Lorenzo Pirelli, European Court of Auditors

11.30 **Workshop I: What exactly should we audit?**

Case studies:

I Maritime transport and air transport

II Energy efficiency and young farmers

Based on hand-outs prepared by the Court's experts, four case studies dealing with maritime and air transport from one side and with energy efficiency and young farmers from the other side, will be developed focusing on the following issues:

1. What is a Programme Logic Model?
2. Risk assessment: how to identify the main risks, and assess their likelihood and importance?
3. Which of the three "E's" will you choose?

Luc T'Joen and Lorenzo Pirelli

12.45 **Plenary session with short group presentations**

13.00 Lunch

14.15 **Outlining the performance audit plan: defining audit questions, scope, criteria, methodology and preparing an evidence collection plan**

Luc T'Joen and Lorenzo Pirelli

15.30 **Workshop II: How are we going to do the audit? Two case studies dealing with maritime and air transport**

Participants will be guided by the Court's experts on:

1. How to formulate the main audit question?
2. How to complete an evidence collection plan?

Luc T'Joen and Lorenzo Pirelli

17.15 **Plenary session with short group presentations**

17.30 **End of day one**

17.45 Walking sightseeing tour of the city (2 hours approx.)

20.00 Welcome dinner

WEDNESDAY 30 NOVEMBER 2016

Implementing a performance audit

09.15 **Presentation of the findings of the seaport infrastructure and maritime transport performance audits**

Luc T'Joen

10.45 Questions & answers session

11.00 Coffee break

11.15 **Presentation of the findings of the airport infrastructure performance audits**

Lorenzo Pirelli

12.45 Questions & answers session

13.00 Lunch

Reporting of a performance audit

14.15 **Drafting a performance audit report: main principles and quality checks; drawing conclusions and making recommendations to improve spending quality**

Luc T'Joen

14.45 **Workshop III: Drawing conclusions and recommendations**

Using the detailed feedback of the morning presentations on both transport audits, participants will be working again in groups, guided by the Court's experts, on:

1. What would be the main parts and headings of your audit report?
2. Which conclusions would you draw, and in what order?
3. What recommendations would you make?

Luc T'Joen and Lorenzo Pirelli

16.00 **Plenary session with short group presentations**

Impact and follow-up of a performance audit

16.30 **Examples of impact of performance audits - Follow-up of recommendations**

Lorenzo Pirelli

17.00 **Final discussion: main aspects to take into account in performance auditing**

17:30 **Closure of seminar and issuing of EIPA certificates to participants**

Iwona Karwot and Luc T'Joen

Experts

(in alphabetical order)

Ms Iwona Karwot (PL)

Senior Lecturer and project leader, EIPA Barcelona, PhD in EU Regional Policy; she specialises in EU funds with a main focus on the European Regional Development Fund (ERDF) and pre-accession funds (IPA, PHARE). She has working experience as an EU expert, trainer, manager and adviser in the framework of Institutional Building and Technical Assistance EU projects in the field of regional development: Poland, Slovakia, Romania, Croatia, Macedonia, Serbia, Turkey, Albania, Spain, Germany, France, Luxembourg, etc.

Luc T'Joen (BE)

Senior Administrator, Transport and Energy - Performance Audit, European Court of Auditors. Having a fiscal economy background, Luc T'Joen dealt for ten years with economic customs policy legislation and controls in the Belgian Ministry of Finances and, for 19 years, he was involved in legislation, revenue controls, investigations and financial audits as a European Commission official in the Directorates-General Taxation and Customs Union, Budget and Eurostat. As of 2008, Mr T'Joen joined the European Court of Auditors leading teams dealing with performance audits in the fields of structural funds, transport, research and energy. The most recent special reports on transport of his teams, published by the European Court of Auditors deal with the effectiveness of cohesion policy spending for seaport infrastructures (SR4/2012), the effectiveness of the Marco Polo programmes (SR3/2013), a Special Report on the cost-effectiveness of cohesion policy spending for airport infrastructures (SR21/2014) and the special report on maritime transport within the EU (SR23/2016).

Lorenzo Pirelli (IT)

Auditor of transport, energy, research and rural infrastructures performance audits, European Court of Auditors. Lorenzo Pirelli, PhD in Management, Economics and Industrial Engineering at Milan Polytechnic University, has a background in the field of EU research and innovation policies. He analyzed the effectiveness of EU instruments fostering start-up firms' growth, such as venture capital, incubators and the European Institute of Innovation and Technology. His research has been published in the main scientific journals and financial newspapers. He joined the European Court of Auditors in 2010 and carried out several performance audits in the fields of Cohesion policy funds, transport, energy, research and rural infrastructures (such as seaports, multi-modality, airports, energy efficiency, business incubators, training and rural infrastructure).

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“Not everything that can be counted counts, and not everything that counts can be counted” A. Einstein



General Information

Programme

The programme will commence on Tuesday at 08.45 and will finish on Wednesday at 18.00.

Seminar venue

European Institute of Public Administration
O.L. Vrouweplein 22
6211 HE Maastricht
the Netherlands
Tel.: +31 43 32 96 222
www.eipa.eu

Working language

The seminar will be conducted in English.

Fee

EIPA members' fee*: €900
Regular fee: €1000

The fee includes documentation, two lunches, one dinner, refreshments and a sightseeing tour. Accommodation and travel costs are at the expense of the participants or their administration. Note that reductions cannot be accumulated. For more information, please visit EIPA's website: <http://seminars.eipa.eu> (FAQ - special discounts).

* EIPA Members can take advantage of a reduced fee; this is available to all civil servants working for one of EIPA's member countries (i.e. AT, BE, BG, CY, CZ, DE, DK, ES, FI, FR, GR, HU, IE, IT, LT, LU, MT, NL, NO, PL, PT, SE, UK), and civil servants working for an EU institution, body or agency.

Hotel reservations

The European Institute of Public Administration has special price arrangements with a number of hotels. All hotels are within 10 minutes walking distance from EIPA.

Should you wish to make use of this possibility, please book directly via the links below. Payment is to be made directly and personally to the hotel on checking out. At the time of booking, please mention in the requested field the EIPA project number **1660702**.

- **Bastion Hotel**
www.bastionhotels.nl/en/eipa.html
- **Townhouse Hotel**
www.townhousehotels.nl/eipa
- **Hotel Derlon**
www.derlon.com/eipa
- **Designhotel Maastricht – Hampshire Eden**
www.hampshire-hotels.com/eipa

Meals

Lunches and dinner will be served at a restaurant in town. Should you require a special menu (e.g. vegetarian, diabetic), please inform the Programme Organiser so that this can be arranged.

Registration

Kindly complete the online registration form which can be found on EIPA's website <http://seminars.eipa.eu> before **19 November 2016**.

Your name and address will be part of EIPA's database for our mailing purpose only. If you do not want to be included in our mailing database, please tick the box on the registration form.

Confirmation

Confirmation of registration will be forwarded to participants on receipt of the completed registration form.

Payment

Prior payment is a condition for participation. Please indicate the method of payment on the registration form. For cancellations received within 15 days before the activity begins, we will have to charge an administration fee of €150 unless a replacement participant is found.

Cancellation policy

EIPA reserves the right to cancel the seminar up to two weeks before the starting date. EIPA accepts no responsibility for any costs incurred (travel, hotel, etc.). For EIPA's cancellation policy, please visit our website <http://seminars.eipa.eu> (FAQ - cancellation policy).

Registration Form

Performance Audits on EU Funds carried out by the European Court of Auditors
Maastricht (NL), 29-30 November 2016

Surname:	Title:	M/F
First name:		
Organisation:		
Department:	Current position:	
Work address:		
Postal code & Town:	Country:	
Telephone number:	Fax number:	
E-mail address:		

Invoice information

Organisation:	
Department:	
Address:	
Postal code & Town:	Country:
VAT number:	Your reference number:
E-mail address:	

Payment - 1660702

The fee includes participation in the seminar, documentation,
two lunches, one dinner, refreshments and a sightseeing tour.

€900 (EIPA members' fee)

€1000 (Regular fee)

Method of payment

Bank transfer

Credit card

American Express card Eurocard/Mastercard Visa card

Card number: Expiry date: /

Name card holder: (in case this differs from above)

Address card holder: (in case this differs from above)

Postal code: Country: (in case this differs from above)

Card Validation Code: (the last three digits on the back of your card)

Exempt from VAT by virtue of Article 11, Para. 1 (o), Sub-para. 2 of the Dutch Law on VAT of 1968

Meals

Vegetarian Fish allowed Other dietary requirement:

Kindly complete the online registration form at <http://seminars.eipa.eu> before 19 November 2016

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Please tick if you do not want to be included in our mailing database.