

PROGRAMME

Online Course

Closure of EU structural funds programmes 2014-2020 and Financial Management 2021- 2027

25-26 September 2023

Introduction

Description

The first version of the Closure Guidelines for 2014-2020 programmes was published in October 2022 and an updated version will be published before September 2023. Closure of programmes should be much simpler than it was in the past, thanks to the annual accounting process. But are you clear about what steps need to be taken to achieve a smooth closure process?.

The last day of eligible expenditure is the end of 2023. But will you be spending up to that point? All Closure documents must be submitted to the Commission by February 2025 at the latest. How best to organise the final phases of the programmes?

This course will address these questions and look also at how the new Regulations change Financial Management, Financial Control and Performance. There will be a special focus on improving verifications to prevent over or double funding.

Target Group

Officials working in ECA on EU Cohesion policy

Method

The seminar includes lectures, workshops and exercises and provides ample time for Question and Answer sessions. You will be guided by Robin Smail, Visiting Expert of EIPA and by 3 practitioners from Member States Managing and Audit Authorities (Hungary, Ireland and Austria).

Objectives

At the end of the seminar, you will have learned about:

- key issues for managing programme closure
- the auditor's approach to programme closure
- dealing with irregularities, corrections, withdrawals
- performing verifications and going on-the-spot
- programme finance and changes to the performance framework

Trainers

Robin Smail, Visiting Expert, European Institute of Public Administration (EIPA), Maastricht (NL)

Dermot Byrne, Former Head ERDF Audit Authority (Ireland)

Judit Lakner, Project Manager, Prime Minister's Office, Department for Regulation, Hungary

Julia Szenthe, Team Leader Accounting Function, OROK Secretariat, IJG/ERDF & JTF Austria
Managing Authority, Austria

Contact

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Programme

MONDAY 25 September 2023

- 13.00 **Welcome, objectives and *tour de table***
Marco Lopriore, Expert EIPA
- 13.05 **Operational Programmes, 2014-2020, Financial Management and Performance**
- programme structure, programme finance and financing plans
 - financial flows: commitments, pre-financing, interim payment claims, automatic de-commitment, the performance reserve
 - the new accounting year, annual accounts and the payment of the balance
 - control and audit
 - eligibility of expenditure
 - monitoring, the Performance Framework, the Performance Review
 - **workshop: using indicators to set milestones and targets in the Performance Framework**
- Robin Smail, (UK) Visiting Expert EIPA, Consultant, (and former Seconded National Expert, DG Regio), UK/IE*
- 14.40 Coffee break
- 15.00 **Preparing for closure and EC closure rules for past and current programmes**
- general principles for past programme closures (past closure of 9 ERDF, ESF, CF OP in Hungary)
 - planning for closure, preparation of Managing Authorities and stakeholder bodies
 - submission and content of closure documents, payment of final balance
 - EC guidance for closure
 - phased, non-functioning and suspended operations
- Judit Lakner, Project Manager, Prime Minister's Office, Department for Regulation, Hungary*
- 16.30 **Q&A session**
- 17.00 End of Day 1

TUESDAY 26 September 2023

- 09.00 **2014-2020 Closure: Control Report and Audit Opinion**
- Auditor's approach to programme closure
 - The control report in the final accounting year
 - The auditor's opinion in the final accounting year
 - Irregularities, corrections, withdrawals
 - Overbooking, incomplete projects
 - **DISCUSSION – programme issues and programme closure**
- Dermot Byrne, Former Head ERDF Audit Authority, Department of Public Expenditure Reform, Dublin*
- 10.30 Coffee break

- 10.50 **Improving control and management verifications**
- efficient verifications: administrative and on-the-spot verifications
 - management verifications for staff costs/indirect costs/FNLC
 - verification of double /over financing, revenue generating projects,
 - **DISCUSSION – risk management**
- Julia Szenthe*, Team Leader Accounting Function, OROK Secretariat, IJG/ERDF & JTF
Austria Managing Authority, Austria
- 13.00 End of the course