

## PROGRAMME

Course

# The Recovery and Resilience Facility (RRF) Regulation and the Audit & Control Arrangements

Luxembourg, 7 May 2024

Organised by EIPA for the European Court of Auditors  
Under framework contract HR/R1/PO/2019/024 - Lot 1



EUROPEAN  
COURT  
OF AUDITORS

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## Introduction

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### Course description

This course is designed to help ECA officials to understand the details and the specificities of the Recovery and Resilience Facility (RRF) Regulation and the implementation of the Recovery and Resilience Plans (RRP) in the member states. We will take participants through the key elements of the RRF Regulation, including the latest changes with RepowerEU and STEP, the latest disbursements and modifications in governance and delivery mechanisms of MS. Particular focus will be given to the control and audit arrangements for the National RRP plans with a focus on Croatia. However, we will look also at practices in other national plans to help participants identify good practices of control and audit mechanisms in place to protect the financial interest of the EU and prevent the occurrence of fraud and conflicts of interest.

### What will you learn?

Participants will, at the end of this course, be able to:

- Introduce participants to the RRF and its delivery challenges
- Examine the key issues for control and audit arrangements.
- Understand the implementation of RRP in practice

### Course methodology

The course will be delivered through lectures and will make use of EU Regulations, EC guidance and templates, which are necessary for understanding the details of RRF. The sessions will also include exercises and cases studies from Croatia and other MS on their approaches to the control and audit frameworks. The agenda includes short breaks. In addition, the course will use group discussions as well as Q&A with the trainers.

### Target group

Officials working in ECA on the RRF/NGEU.

### Trainers

*Marco Lopriore*, Expert, European Institute of Public Administration (EIPA), Maastricht (NL)

*Marina Mandac*, Head of Department for Methodology, Service for Support to Audit Processes, Sector for Management of Horizontal Processes, Agency for Audit of European Union Programmes Implementation System (Croatian Audit Authority)

### Contact

*Eveline Hermens*, Programme Organiser, European Institute of Public Administration (EIPA), Maastricht (NL), e-mail: [e.hermens@eipa.eu](mailto:e.hermens@eipa.eu)



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## Programme

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### TUESDAY 7 MAY 2024

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- 09.00      **Welcome by ECA and EIPA**
- 09.05      **NGEU and the Recovery and Resilience Facility Regulation**  
*Marco Lopriore*, Expert, European Institute of Public Administration (EIPA), Maastricht
- Key provisions NGEU: REACT-EU and the Recovery and Resilience Facility
  - Latest changes Repower-EU and STEP changes to RRF
  - Conditionalities and methodology for partial payments
  - Case studies from Member States NRRPs
- 10.00      **Exercise 1: key elements of management and control of RRF and comparison with EU Cohesion**
- 10.30      Coffee break
- 10.45      **The Croatian control and audit arrangements for RRF**  
*Marina Mandac*, Head of Department for Methodology, Service for Support to Audit Processes, Sector for Management of Horizontal Processes, Agency for Audit of European Union Programmes Implementation System (Croatian Audit Authority)
- Key Croatian RRF measures
  - Submission of payment claims, management declaration and summary of audits
  - Requirements of IT repository systems
  - Case study on a milestone/target in the NRRP
  - **Q&A with participants**
- 12.30      Lunch
- 14.00      **Management and control of the Recovery plans**  
*Marco Lopriore*, Expert, European Institute of Public Administration (EIPA), Maastricht
- Monitoring and evaluation in RRF and issues with M&T
  - Methodology for non-reversibility of M&T
  - Delivery and implementation of RRF
  - Analysis of 100 largest beneficiaries
  - Compliance with DNSH and Double funding
- 15.00      **Exercise 2: key elements of management and control of RRF and comparison with EU Cohesion**
- 15.30      Coffee Break
- 15.45      **The Croatian control and audit arrangements for RRF**  
*Marina Mandac*, Head of Department for Methodology, Service for Support to Audit Processes, Sector for Management of Horizontal Processes, Agency for Audit of European Union Programmes Implementation System (Croatian Audit Authority)
- Audit approach, audit scope and objectives
  - Systems audits vs audits of cases/investments
  - Focus on four serious irregularities (checks done by the system and the AA)
  - Key challenges ahead of the system and AA in the implementation and audits of NRRP **Q&A with participants**
- 17.30      Closing of the course