

## ONLINE COURSE

### The New Regulations for Financial Management and Audit of EU Structural and Cohesion Funds: lessons from 2014-2020 and key issues for 2021-2027



21-23 September 2021

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## Programme

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### TUESDAY, 21 SEPTEMBER 2021 (AM)

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- 08.40      **Opening of ZOOM platform**
- 09.00      **Welcome of participants, opening of the online course, Tour de Table**  
*Marco Lopriore*, Expert, European Institute of Public Administration (EIPA), Maastricht (NL)
- 09.15      **The new draft Regulations 2021-2027: policy context and highlights for financial management**
- The draft new regulations: legal framework of CPR
  - Link to the European Semester and Country Reports (Annex D)
  - Flexibility of the new Emergency Amending Regulations (CRII and CRII+)
  - Claiming expenses; reducing red tape; extensions of deadlines
  - European Recovery Plan, REACT-EU, Cohesion funding and the RRF Recovery Facility
- Marco Lopriore*
- 10.00      **Break-out rooms: financial allocations**
- 10.20      Short Break
- 10.30      **Programming and Programme Structure 2021-2027**
- Partnership Agreement, simplification
  - Programming and programme structure
  - Justifying priorities, financial allocations
  - Conditionality, concentration, use of funding instruments
  - Programme performance, project selection
  - Funding flexibilities
  - the Programme template
- Robin Smail*, Visiting Expert EIPA, Consultant, IE/UK (and former Detached National Expert, EC)
- 11.15      Virtual coffee break
- 11.35      **Emergency responses to the Health Crisis: REACT, RRF**
- Using REACT, scope and eligibility, compliance to state aid
  - Management and control systems in Recovery and Resilience Facility (RRF)
  - RRF: double funding, prevention of fraud and corruption and conflict of interests
- Marco Lopriore*
- 12.20      **Programme Finance, Financial Management: moving from 2014-2020 to 2021-2027 (part 1)**
- the Programme template
  - the new programmes, programme finance, flexible finance
  - financial planning, commitments, automatic de-commitment
- Robin Smail*
- 13.00      **Q&A**
- 13.15      **End of first day**

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#### WEDNESDAY, 22 SEPTEMBER 2021 (PM)

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- 12.45      Opening of ZOOM platform
- 13.00      **Programme Finance, Financial Management and Control: moving from 2014-2020 to 2021-2027**
- pre-financing, interim payments, technical assistance
  - the accounting year and calculation of the annual balance
  - financial information, financial control
  - timetables for payments, reporting and closure
  - financial control, management verifications
- Robin Smail*
- 13.50      Short Break
- 14.00      **Simplified Cost Options and extending simplification in 2021-2027**
- Two levels system of SCO
  - The options available in flat-rates, unit costs and lumpsums
  - Financing not linked to costs
  - EU level SCO in ESF+ and ERDF
- Marco Lopriore*
- 14.45      **Break-out rooms: audit and control of flat-rates**
- Errors in methods and application of flat rates for different cost categories
  - verifications steps in using flat-rates
- Marco Lopriore*
- 15.20      **Coffee break & meet Guest Speaker**
- 15.40      **Control and Audit of Structural Funds, 2014-2020 and 2021-2027**
- Management and Control Systems (MCS), audit of systems, new Key Requirements
  - annual Accounts – preparation, audit and acceptance by Commission
  - audits of operations, sampling, changes for 2021-2027
- DISCUSSION: your most frequent audit issues, and simplifying audit work**
- protecting the audit trail for REACT-EU projects
  - audit issues for RRF
- Dermot Byrne, ERDF Audit Authority, Department of Public Expenditure Reform, Dublin*
- 16.50      **Break-out rooms: audit and control of unit costs and lumpsums**
- errors in standard scales of unit costs and lump-sums
  - verification steps
- Marco Lopriore*
- 17.20      End of Day 2

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#### THURSDAY, 23 SEPTEMBER 2021 (AM)

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- 08.45      Opening of ZOOM platform
- 09.00      **Review of Issues from days 1 & 2**
- 09.05      **Eligibility of Expenditure**
- Review of changes in eligibility of ERDF, ESF and CF
  - Highlight on direct staff costs, VAT, durability and relocation, location, and visibility
  - New flat-rates for technical assistance
  - most common errors: direct or indirect costs? Time-keeping records? Double-funding? Synergies with other grants?
- Marco Lopriore*
- 09.55      **Break-out rooms: eligible expenditures**
- 10.30      Virtual Coffee break & meet Guest speaker
- 10.50      **Anti-fraud: using the ARACHNE system**
- What is ARACHNE? Objectives and benefits
  - ARACHNE overview – Data sources and dataflow, State of the play in the Member States, basic concepts of Arachne
  - Risk indicators and categories, risk scoring principles
  - experiences, cases, lessons learned
- Luc Molemans*, Arachne Project Manager, DG Employment, Social Affairs and Inclusion, Unit F5 – Information Technologies, European Commission, Brussels (BE) (tbc)
- 11.50      Short Coffee Break
- 12.00      **Measuring Value for Money / Evaluation questions**
- 12.15      **Programme Finance and Programme Performance**
- monitoring and reporting performance
  - finance and performance: the new Performance Framework, output and result indicators
  - reporting performance: new Reporting template
  - evaluation and Value-for-Money (VfM)
- Robin Smail*
- 13.00      **Question and answer session**  
**Evaluation feedback from participants**
- 13.15      End of Seminar