

## • ESI Funds: First Level Control & Verifications

2-Day Interactive Workshop

9 – 10 May 2019 | Copenhagen, Denmark

### Experts



#### Dafina Dilova

*CGAP Financial Control and Audit  
Manager, Vienna*



#### Zsuzsanna Kondor

*Former Head of Managing Authority of  
Operational Programme Technical  
Assistance and Head of Coordination  
Managing Authority, Hungary*



#### Alina Ploae

*Contracting Officer, MA for ETC  
Programmes, Ministry of Regional  
Development and Public Administration,  
Bucharest*

***This two-day interactive workshop focuses on the following topics:***

- Financial Management and First-level Control Requirements
- Verification of Expenditures: Guidance on Management Verifications
- Administrative and on-the-spot Verifications
- Practical Exercises on:
  - Verification of Eligibility of Expenditure
  - Verification of Simplified Cost Options
  - Verification of State Aid and Public Procurement
- Interactive Session: Planning the activities for upcoming months in your Member State/Operational Programme
- The Assurance Package – Requirements and Obligations from the Perspective of First Level Controllers
- Practical Exercise: How to Draw up, Certify and Submit Annual Accounts to the EC: Exchange of Experiences from 2018 and 2019
- Most Common Errors and Irregularities in ESI Funds
- Treatment of Irregularities, Reporting and Financial Corrections

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## General Information

### Overview

First level control plays a crucial role in financial management and control system of ESI Funds 2014-2020. Managing Authorities and Intermediate Bodies have to conduct administrative and on-the-spot verifications in order to ensure efficient and reliable first level control procedure. High quality controls take time and resources, especially bearing in mind that controllers are often asked to control 100% of expenditures. There are many complex areas of control, such as State aid and public procurement, which require specific expertise. Such new obligations, related to the Assurance Package, as drawing up, certifying and submitting Payment Applications and Annual Accounts to the EC, also raise a number of questions to first level controllers.

Furthermore public officials in charge of first level control have to constantly conduct risk assessment in ESIF programmes and projects and have to be aware of preventing and detecting errors and irregularities, especially in cases of public procurement. Serious shortcomings can lead to repayments and financial corrections. Therefore, national authorities have to meet the challenges of stronger financial controls and carry out the respective audits.

This intensive workshop for experts from Managing, Certifying, Audit Authorities and Intermediate Bodies will provide in-depth knowledge, practical exercises and exchange of experience on financial management & control of ESI Funds with the special focus on the new procedures and requirements for a proper first level control of ESI Funds 2014-2020.

### Methodology

The participants will be actively involved in the workshop. The sessions will combine presentations, case studies and discussion on practical problems. You will have ample opportunities to present your own problematic issues and discuss them with the speakers and participants from other Member States.

### Target Group

- Representatives from public authorities in charge of first-level control and audit, especially from:
  - Managing Authorities
  - Certifying Authorities
  - Audit Authorities
  - Intermediate Bodies
  - Regional and local authorities
  - Court of Auditors
- Beneficiaries of EU funded projects, i.e.: Private and public companies, associations, research institutes
- Bodies working in European Territorial Cooperation
- Public and private banks and other financial intermediaries
- International, national and local associations and networks
- Consultants and lawyers specialised on ESI Funds

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**Programme Day 1: Thursday, 9 May 2019**

08:15 Registration & Welcome Coffee

08:45 Welcome Note & Introduction Round

13:00 Lunch Break

**Session 1:  
Verification of Expenditures: Methodology & Practice**

09:15 **Financial Management and First-level Control Requirements**

- Regulatory environment 2014-2020 for first-level control – what has changed?
- Impact of the new omnibus regulation on management verifications
- Roles and responsibilities of the bodies involved
- Mid-term verification of expenditures
- First-level control checklist and first-level control report

**Zsuzsanna Kondor**  
*Former Head of Managing Authority of Operational Programme Technical Assistance and Head of Coordination Managing Authority, Hungary*

10:00 **Verification of Expenditures: Guidance on Management Verifications**

- Legal requirements
- Verification methodologies
- Delegation principles
- Timing / nature / frequency of verification

**Zsuzsanna Kondor**

11:00 Coffee Break

11:30 **Administrative and on-the-spot Verifications**

- Strategy and planning: Administrative versus on-the-spot verification
- Cooperation between Managing Authorities and Intermediate Bodies
- Segregation of duties
- Record-keeping and reporting requirements
- How to put together a verification methodology for on-the-spot checks
- How to deal with personnel and overhead costs?
- The importance of documentation in the verification process
- Risk analysis and sampling

**Alina Ploae**  
*Contracting Officer, MA for ETC Programmes, Ministry of Regional Development and Public Administration, Bucharest*

**Session 2:  
Practical Group Exercises: Carrying out Verifications in Practice and Eligibility of Expenditure**

14:00 **Practical Exercise: Verification of Eligibility of Expenditure**

**Alina Ploae**  
*Contracting Officer, MA for ETC Programmes, Ministry of Regional Development and Public Administration, Bucharest*

14:45 **Practical Exercise: Verification of Simplified Cost Options**

15:30 Coffee Break

16:00 **Practical Exercise: Verification of State Aid and Public Procurement**

**Alina Ploae**  
*Contracting Officer, MA for ETC Programmes, Ministry of Regional Development and Public Administration, Bucharest*

16:45 **Interactive Session: Planning the activities for upcoming months in your Member State/Operational Programme**

Discuss your current and upcoming activities and challenges with our experts as well colleagues from other institutions and Member States.

**Alina Ploae**  
 Contracting Officer, MA for ETC Programmes, Ministry of Regional Development and Public Administration, Bucharest

17:30 **End of Day 1**

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**Programme Day 2: Friday, 10 May 2019**

**Session 3:**  
**The Assurance Package –  
Challenges and Obstacles for First Level Controllers**

09:00 **The Assurance Package – Requirements and Obligations from the Perspective of First Level Controllers**

- Documents to be submitted by February 2020
- Timing obligations for programming bodies and division of tasks

09:30 **Practical Exercise: How to Draw up, Certify and Submit Annual Accounts to the EC: Exchange of Experiences from 2018 and 2019**

- Timeline for structuring payment application and annual accounts
- Preparation, documentation and reporting requirements
- Content of payment applications and annual accounts
- Which information can be added after submission to the EC
- How to treat irregularities

Participants will be offered to go through the template for annual accounts and discuss, how to summarize the information from all payment applications into annual accounts.

11:00 Coffee Break

**Session 4:**  
**Errors, Irregularities, Financial Corrections and Risk Assessment**

11:30 **Most Common Errors and Irregularities in ESI Funds**

- Definition of an irregularity
- Difference between error, irregularity and fraud
- Overview on most common types of errors and irregularities
- State aid as new source of irregularities?
- Simplified cost options and irregularities
- Role of first level controllers with regard to irregularities
- Types of breaches and irregularities

**Dafina Dilova**

CGAP Financial Control and Audit Manager, Vienna

12:30 Lunch Break

13:30 **Treatment of Irregularities, Reporting and Financial Corrections**

- Criteria indicative of fault or negligence by MS
- When do irregularities lead to recoveries, withdrawals and financial corrections?
- Purpose and types of financial corrections
- Pre- and post-payments
- What accounting records have to be kept?
- How to treat financial corrections in annual accounts
- New rules on treatment and reporting of irrecoverable amounts
- Recoveries and withdrawal workflow

**Dafina Dilova**

CGAP Financial Control and Audit Manager, Vienna

14:30 **Group Exercises on Improving Verifications and Avoiding Irregularities**

Speakers will present real-life cases. Applying their theoretical knowledge, participants will have to find errors and analyse & present them in groups.

**Dafina Dilova**

CGAP Financial Control and Audit Manager, Vienna

15:30 End of the Workshop and Distribution of Certificates

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## Experts

### **Dafina Dilova**

*Former Chief Certification and Financial management Expert, CGAP, Vienna*

More than 10 years' experience in financial control and certification of EU funded projects. Extensive knowledge in carrying out evaluations of organizations' systems in order to determine the adequacy of governance and to enhance performance. Strong background in project management, monitoring, assessment and evaluation of programs and projects financed by EU Funds. International experience in the European Commission.

CGAP - Certified Government Auditing Professional

### **Zsuzsanna Kondor**

*Former Head of Managing Authority of Operational Programme Technical Assistance and Head of Coordination Managing Authority, Hungary*

Zsuzsanna Kondor has been working as a National Expert for the European Policies Research Centre. She has gained extensive experience in delivering Cohesion Policy in Hungary since 2002 and acting as head of the Coordination Managing Authority over a decade provided insight into structures and practices of other Member States, too. She was involved in the design and ongoing development of Hungary's implementation regime for Cohesion Policy as well as in executing the Technical Assistance Operational Programme 2007-13. She held responsibility for commissioning technical studies, impact assessment and evaluation in relation to the sectoral, regional and technical assistance operational programmes as well as to regulatory changes for the period 2014-2020. During Hungary's EU Presidency her role was the operational management of the Cohesion Policy dossier. As a free-lance consultant since early 2014 she has contributed to several EC, international donor and national budget funded projects exploring various aspects of Cohesion Policy implementation. In September 2016 she joined the National University of Public Service undertaking the responsibility of designing and implementing public policy and Cohesion Policy related research and educational programmes, including the elaboration of textbooks, case studies and other reference materials as well as the delivery of lecture for undergraduate, graduate and postgraduate students.

### **Alina Ploae**

*Contracting Officer, MA for ETC Programmes, Ministry of Regional Development and Public Administration, Bucharest*

Alina Ploae has a wide range of experience in working with various funds, such as ERDF and IPA. She worked as a contracting officer for the joint operational programme Romania-Ukraine-Republic of Moldova for a period of five years. Later on she was promoted to Head of Unit for the Regional Operational Programme Projects Monitoring Unit and Head of Unit for ERDF and IPA Expenditure Verification. Since 2013 Alina Ploae works as a contracting officer for the IPA Cross-Border Cooperation Programme, which has emphasized her state aid expertise. Besides her work as a contracting officer, she also teaches at the Alexandru Ioan Cuza University of Iasi, where the focus of the course is the control, evaluation and impact assessment of regional development programmes. Alina Ploae holds a PhD in Economics from the Doctoral School of Economics, Iasi (Romania), and a Master's degree from the Bucharest Academy of Economic Studies. She speaks fluent English, French and understands Dutch.

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### Registration

#### Participation fee

YES, I would like to participate in the  
Spring Course: How to Use Simplified Cost Options for ESI Funds

- Reduced fee for public authorities: € 1.240,- (excl. VAT)
- Regular fee: € 1.640,- (excl. VAT)

25% Danish VAT will be added.

Seating limit: The number of seats is limited. Registrations will be accepted first come, first serve.

*Registrations will be accepted first come, first serve. The participation fees include the workshop material, drinks and snacks during the breaks and lunch.*

#### Newsletter subscription

- Please send me information about Structural and Investment Funds issues for free. I may unsubscribe from this service any time.

#### Cancellations

Cancellations should be made in writing per post or fax. Please note that the full fee will be charged for cancellations received after 24 April 2019. Nomination of a substitute remains possible. A cancellation arising by reason of too small a number of participants is effected no later than two weeks prior to the seminar. In this case the participation fee will be refunded. A requirement for reimbursement of travel and accommodation expenses as well as loss of working hours is not possible, unless such costs result from wantonly negligent or deliberate behaviour on the part of the organiser. For more detailed information, scope and conduct of contract as well as cancellation policy, please check the Terms & Conditions on our website.

Please register with:



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Date, Signature

## Upcoming Events

### ESI Funded Agriculture Programmes and Projects Intensive Workshop | 13 – 14 June 2019 | Rome (Italy)

This course will give you a comprehensive overview on the legal framework in the agricultural sector in 2014-2020 and beyond, focusing on verifications, audit and control of agricultural projects. In addition, a special focus will be given to financial instruments implemented in the rural development programmes as well as on ensuring compliance of EAFRD with State aid law.

### Intensive Summer Course: Financial Instruments – How to Use Financial Instruments Effectively 19 – 21 June 2019, Lake Como (near Milan), Italy

Lexxion's three-day advanced Summer Course offers the perfect opportunity to meet and discuss the current challenges for set-up and implementation of financial instruments. In addition the attendees learn about loan, guarantee and equity instruments. Participate in in-depth presentations and exchange good practices.

For more information on any of our events please visit: [www.lexxion.eu](http://www.lexxion.eu)