

NEW

## • Risk Analysis, Verifications and Audits in ESI Funds Innovative Approaches & Practical Application

3-Days Intensive Spring Course | 20 – 22 March 2019 | Nice, France

### Experts



#### Jo Kremers

Senior Audit Manager, Ministry of Finance, The Hague



#### Lars Wirbatz

Deputy Head of the ERDF Managing Authority, Senate of Berlin



#### Marina Mandac

Senior Auditor in Independent Service for Methodology and Quality Assurance, Agency for Audit of European Union Programmes Implementation System (Croatian Audit Authority), Zagreb

### *The following topics will be on agenda:*

- MCS in 2014-2020 and Prospective for 2021-2027
- Effective Management Verifications in ESI Funds
- Audit Challenges for ESI Funds
- Using Innovative Approaches for Your Controlling Activities
  - Use of social media sources
  - Which useful information can be found in the internet about the project?
  - How EU databases can be helpful for you?
  - Use of analytical review and data-analytics
  - Use of official certification marks or declaration of conformity
  - How to use the most important (audit) instruments in an effective way
  - How to invest in more effective interviews
  - Use of self-assessments and SATooling
  - Use of internal audit in an effective way
  - How to use sophisticated audit software to detect irregularities and fraud



## ● Risk Analysis, Verifications and Audits in ESI Funds

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### General Information

#### Overview

First level control and second level control play a crucial role in the financial management and control system of ESI Funds. Managing Authorities and Intermediate Bodies have to assure administrative and on-the-spot verifications in order to ensure efficient and reliable first level control procedure. Audit Authorities have to be very well aware of the audit requirements in order to be best prepared for audit visits.

The question nowadays is, if it is enough to conduct your controlling activities (risk analysis, verifications, audits) just following the “standard” requirements? There are more and more innovative and intellectual property projects under the subsidized projects. Which consequences does it have for the risk analysis, verifications and audits of the projects? What are the innovative approaches and instruments, which will help you to conduct your controlling activities? Join our Spring Course and learn about the new methods and instruments, data analysis and more effective and innovative approaches to perform the verifications and audits in the most efficient way.

#### 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.

Just send to us your cases and questions in advance! We will forward them to our speakers, who will include your issues in the programme and answer them during the training. All information concerning such problems and cases will be treated confidentially.

#### Target Group

- Representatives from public authorities in charge of financial management, control and audit, especially from:
  - Managing Authorities
  - Certifying Authorities
  - Audit Authorities
  - Intermediate Bodies
- ESI Funds experts from regional and local authorities and experts involved in ETC Programme
- Beneficiaries of EU funded projects, i.e.: Private and public companies, associations, research institutes
- Public and private banks
- International, national and local associations and networks
- Consultants



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## Programme Day 1: Wednesday, 20 March 2019

08:45 Registration and Welcome Coffee

09:00 Welcome Note by Lexxion and Introduction Round

### Session 1: Financial Management and Control System 2014-2020 & Prospective for 2021-2027

09:30 **Financial Management and Control System**

- Regulatory Framework 2014-2020
- Roles and responsibilities of the bodies involved
- New legislative package for Cohesion Policy 2021-2027:
  - What are the main changes in respect to management verifications and audits?
  - What are the main changes in responsibilities of the respective authorities?

**Lars Wirbatz**

*Deputy Head of the ERDF Managing Authority, Senate of Berlin*

11:00 Coffee Break

### Session 2: Management Verifications

11:30 **Effective Management Verifications in ESI Funds  
2014-2020 and Beyond**  
(including lunch at 12:30-13:30)

- Legal requirements of the current programming period and what will change in 2021-2027
- New prioritization in the selection of kind of projects (trend to subsidize more intellectual property and innovative projects instead of infrastructural projects) and it's consequences for the risk analysis, verifications and audits
- Timing/nature/frequency of verification
- Administrative versus on-the-spot verifications: strategy and planning
- Cooperation between Managing Authorities and Intermediate Bodies
- Segregation of duties between Managing Authorities and Intermediate Bodies
- Reporting requirement and record-keeping

**Lars Wirbatz**

*Deputy Head of the ERDF Managing Authority, Senate of Berlin*

14:45 Coffee Break

### Session 3: Audit Challenges for ESI Funds 2014-2020 and Beyond

15:00 **Audit Challenges for ESI Funds**

- Audit challenges for ESI Funds
- Key requirements and assessment criteria related to system audits
- What will change in key requirements and assessment criteria in 2021-2027 and which consequences will it have for management verifications and audits?
- Audits on operations/projects/payment claims
- Audit of accounts
- Verification of Management Declaration

**Marina Mandac**

*Senior Auditor in Independent Service for Methodology and Quality Assurance, Agency for Audit of European Union Programmes Implementation System (Croatian Audit Authority), Zagreb*

17:00 **Workshop “Auditors versus Auditees”**

During this practical workshop participants from managing, certifying authorities and intermediate bodies will be asked to brainstorm, what and how they would prepare for audit control. Auditors will be asked to consider their expectations to the auditees. Finally we will examine the gap between auditors and auditees.

**Marina Mandac**

*Senior Auditor in Independent Service for Methodology and Quality Assurance, Agency for Audit of European Union Programmes Implementation System (Croatian Audit Authority), Zagreb*

17:30 End of Day 1

18:00 **Guided bus tour through Nice and common dinner**

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## Programme Day 2: Thursday, 21 March 2019

### Session 4: Using Innovative Approaches for Audits and Management Verifications – THE ESIF INNOVATION GAME

08:30	<b>Conducting Risk Management and Risk Analysis of the Projects</b> (including Coffee Break at 10:15-10:45)	13:45	<b>Use of Innovative Sources and Innovative Instruments for Controlling Activities</b> (including coffee break at 15:00-15:30)
	<ul style="list-style-type: none"> <li>• What can help you to get acquainted with and understand the project better?</li> <li>• Threats inside and outside the organization</li> <li>• Identifying risks for objectivity, equality and independency in selection</li> <li>• Risks for regularity and legality of expenditures, and the image and reputation of the Funds and the authorities</li> <li>• Risks of lack of expertise to assess and to decide about potential new innovative projects, and lack of expertise to verify and audit these kind of projects; including corruption, bribery, manipulation, non-integrity</li> <li>• How to control those risks?</li> <li>• Analysing the risks – identifying the risk causes</li> <li>• Risks of non integrity, conflicts of interest within authorities and by that for the image of the authorities and the Funds</li> <li>• New methods and instruments , data analysis and more effective and innovative approaches to perform the verifications and audits</li> <li>• How to design, implement and incorporate a culture of integrity effective anti-fraud policies, deterrence techniques and vigilance systems</li> </ul> <p><b>Jo Kremers</b> Senior Audit Manager, Ministry of Finance, The Hague</p>		<ul style="list-style-type: none"> <li>• How to use social media sources to make management verifications and audits easier?</li> <li>• Which useful information can be found in the internet about the project?</li> <li>• How EU databases can be helpful for you?</li> <li>• Practical exercises, demonstrating benefits of using internet resources for your controlling activities</li> <li>• Use of analytical review and data-analytics</li> <li>• Use of official certification marks or declaration of conformity</li> <li>• How to use the most important (audit) instruments in an effective way</li> <li>• How to invest in more effective interviews</li> <li>• Use of self-assessments and SATooling</li> <li>• Use of internal audit in an effective way</li> <li>• Use of frameworks set up by accredited renowned institutions</li> <li>• Use of historical data and (upcoming/expected) trends</li> <li>• Use innovation in your presentation</li> </ul> <p><b>Jo Kremers</b> Senior Audit Manager, Ministry of Finance, The Hague</p>
		17:00	End of Day 2
12:45	Lunch Break		

## • Programme Day 3: Friday, 22 March 2019

08:30	<b>Conducting On-the-spot Visits</b> (including Coffee Break at 10:00-10:30)	13:30	<b>Live Demonstrations: Exercises on How to Use Sophisticated Audit Software to Detect Irregularities and Fraud</b>
	<ul style="list-style-type: none"> <li>• Preparation for on-the-spot visits</li> <li>• Set up of checklists and questionnaires before visiting the projects</li> <li>• Investigative interviewing during management verifications and audits</li> <li>• Writing reports in an attractive and understandable way</li> </ul> <p><b>Jo Kremers</b> Senior Audit Manager, Ministry of Finance, The Hague</p>		<p>For these exercises please bring your laptops and we will show you different IT tools, for example how possible electronic manipulations can be detected, how plagiarism can be detected with a special software, as well as many other very useful IT tools.</p> <p><b>Jo Kremers</b> Senior Audit Manager, Ministry of Finance, The Hague</p>
12:30	Lunch Break	15:30	End of the Spring Course and Distribution of Certificates

## Experts

### **Jo Kremers**

*Senior Audit Manager, Ministry of Finance, The Hague*

Jo Kremers works in the Audit Authority for EU Funds at the Ministry of Finance in the Netherlands. He is certified public auditor as well as certified IT auditor. For the past 30 years he has been working in the Dutch Tax and Customs Administration as external auditor, fraud investigator and internal auditor. Furthermore, he has gained vast experience as project leader and expert in Information Security Audits and Integrity Audits. He is lecturer, trainer and speaker at national and international institutes. Working as an expert in many international, EU and World Bank funded projects, he has gained notable experience in strengthening the internal control and audit function in the public sector in several (candidate) EU Member States.

### **Lars Wirbatz**

*Deputy Head of the ERDF Managing Authority, Senate of Berlin*

Lars Wirbatz currently works as Deputy Head of the ERDF Managing Authority in Berlin. He has an extensive track record in the management of ESIF operational programmes with an academic background in Economics and European Studies. Having worked at the European Commission in the Directorate General for Regional and Urban Policy as Programme Manager he managed ESIF interventions covering several programming periods including the negotiation and adoption of programmes for the 2014-2020 period. In this capacity he gained experience in the set-up, the implementation and closure of financial instruments. Mr Wirbatz also further shaped his profile as an expert, author and speaker while working for PwC on financial instruments for mandates including the European institutions and national authorities. In his current position he is responsible for the management and control in the Managing Authority and the implementation of the five financial instruments of the OP..

### **Marina Mandac**

*Senior Auditor in Independent Service for Methodology and Quality Assurance, Agency for Audit of European Union Programmes Implementation System (Croatian Audit Authority), Zagreb*

Marina Mandac is responsible for audit of technical assistance projects in IPARD and for management and implementation of Technical Assistance projects of which the AA is beneficiary. She is participating in drafting and preparing quality control manual and procedures for ARPA Services; in monitoring and quality assurance of the respect of policies and procedures related to independence, integrity, impartiality, confidence and professional behaviour. She has profound experience in performing monitoring of audits performed by all services in ARPA, drafting accompanying reports and providing recommendations and as well in developing related checklists and working documentation. As an audit member she has participating in audit engagements of various IPA funds. She is responsible for audit of projects financed under Norwegian Financial Mechanism and EEA grants in the Republic of Croatia. Marinas responsibilities range over management and implementation of Twinning projects of which ARPA is beneficiary, fulfilling the functions of Risk Manager, Irregularity Officer and Publicity Officer to coordination and dissemination of irregularity alerts in the function of ARPA's representative in Croatian Anti-Fraud Coordinative Services network.



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## Registration

### Venue

#### Hôtel West End \*\*\*\*

31 Promenade des Anglais  
BP 1026 - 06001 NICE  
Cedex 1 - FRANCE.

### Participation fee

- YES, I would like to participate for the reduced fee for public authorities **EUR 2.230,00** (excl. VAT).
- YES, I would like to participate for the regular fee of **EUR 2.630,00** (excl. VAT).

20% French VAT will be added where applicable.

*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 05 March 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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Name

Position, Department

Company Name

Address

Address

Phone, Fax

E-Mail

VAT Reg.-No.

Date, Signature

## Upcoming Events

### Indicators, Monitoring and Evaluation of ESI Funds

21-22 March 2019, Nice, France

During this interactive workshop you will learn in practice which indicators exist, how to use them, what are the monitoring requirements and systems, which evaluation approaches exist and how to implement them. You will also learn how to procure evaluation services and how to check the results. Finally you will get acquainted with the auditor's prospective to monitoring and evaluation.

### Summer Course on Irregularities and Fraud in ESI Funds and Public Procurement

5-7 June 2019, Lake Como (near Milan), Italy

During this Summer Course you will learn about differences between errors, irregularities and fraud, about common types of irregularities, about irregularities resulted from State aid, about simplified cost options and irregularities, and how to proceed with irregularities and financial corrections. The second day will be devoted to anti-fraud cycle and detecting and combating of fraud in management of ESI Funds. Irregularities and Fraud, resulted from Public Procurement will be the topic of the third day. Finally we will discuss remedial actions to be undertaken in order to prevent irregularities and fraud in any form.

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