Day 1: Errors, Irregularities and Financial Corrections in EU Funds

- Overview of most common types of errors and irregularities
- State aid as new source of irregularities?
- Simplified Cost Options and irregularities
- Management verifications – measure to find errors before they become irregularities
- Treatment of irregularities, reporting and financial corrections
- When do irregularities lead to recoveries, withdrawals and financial corrections
- Case studies on how to detect and handle irregularities
- Treatment of irregularities, reporting and financial corrections
- Group exercises on how to choose the right type of financial correction and how to calculate the rate of corrections
- Irregularities from the perspective of Audit Authorities (audit of accounts, audit on operations, system audit)

Day 2: Irregularities and Fraud in EU Funds and Public Procurement & Remedial Actions

- EU programmes and public procurement
- Most common procurement errors and irregularities
- Fraud risks in public procurement
- Case studies on typical errors and irregularities in the procurement cycle
- Group work and exercises on real life examples and cases
- Remedial actions for EU Funds managers

Day 3: Preventing, Detecting and Combating Fraud and Corruption in ESI Funds, IPA Funds and AMIF/ISF

- The anti-fraud cycle: Implementing effective and proportionate anti-fraud measures
- Conducting fraud risk assessment and risk analysis
- How to deepen your awareness and knowledge of risks of fraud and corruption
- How to improve your own skills in successful prevention and detection
- The most important elements / framework of references
- Input for your own (national) Management and Control System
- Communication with OLAF

Experts

Simon Hannah
ERDF Compliance and Quality Assurance Manager, East of England ERDF Growth Delivery Team, Ministry of Housing, Communities and Local Government, Cambridge

Stavri Ttofa
Head of the Verifications and Certification Directorate, Treasury of Cyprus

Jo Kremers
Former Senior Audit Manager, Ministry of Finance, The Netherlands

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Overview

The correct handling of irregularities and fraud within all EU Funds is still a very difficult issue for all involved bodies. The number of irregularities and fraud cases reported to the European Commission remains high. Member states need to continue their efforts to minimise the rate of irregularities and to prevent and combat fraud on project and programme level. Consequently this topic remains high on agenda for national authorities managing ESI Funds, IPA Funds, Migration and Security Funds.

Managing authorities and Intermediate Bodies, Responsible Authorities and Delegated Bodies have to put in place effective and proportional risk management measures. Certifying Authorities are obliged to certify completeness, accuracy and veracity of accounts and that expenditure entered in accounts comply with applicable law. Audit authorities have to ensure that internationally accepted audit standards are applied, and have to issue an annual control report and annual opinion, presenting findings and corrective measures.

Irregularities and fraud on project or programme level can lead to funding withdrawals, repayments and financial corrections. If the lead partner does not succeed in securing repayment of any amount unduly paid as result of an irregularity or fraud, the Member State on whose territory the beneficiary causing the error is located is obliged to reimburse the amount. Therefore it is crucial for national authorities to implement all measures that prevent, detect and combat irregularities and fraud at any stage of the management of EU Funds.

Participants receive extensive materials

- All presentations shown during the summer course (including online access to all presentations after the summer course)
- Confirmations of participation
- Selection of corresponding journals published by Lexxion

Target Group

- Representatives from public authorities in charge of financial management, control and audit of ESI Funds, IPA Funds, Migration and Security Funds, especially from:
  - Managing Authorities
  - Responsible Authorities
  - Certifying Authorities
  - Audit Authorities
  - Intermediate Bodies
  - Delegated Authorities
- EU 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
Day 1: Errors, Irregularities and Financial Corrections in ESI Funds, AMIF/ISF and IPA Funds

08:15 Registration and Welcome Coffee
08:30 Welcome Note by Lexxion and Chair, Introduction Round
09:00 **Most Common Irregularities** (including 30 minutes Coffee Break)

- Definition of an irregularity
- Difference between error, irregularity and fraud
- Overview on most common types of irregularities
- State aid as new source of irregularities?
- Simplified cost options and irregularities
- Role of programme bodies with regard to irregularities
- How to avoid irregularities?

**Simon Hannah,**
ERDF Compliance and Quality Assurance Manager, East of England ERDF Growth Delivery Team, Ministry of Housing, Communities and Local Government, Cambridge

11:30 **Management Verifications – Measure to Find Errors Before They Become Irregularities**

**Simon Hannah**
ERDF Compliance and Quality Assurance Manager, East of England ERDF Growth Delivery Team, Ministry of Housing, Communities and Local Government, Cambridge

12:30 Lunch Break


- 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

**Stavri Ttofa,**
Head of the Verifications and Certification Directorate, Treasury of Cyprus

14:30 **Case Study: How to Detect and Handle Irregularities**

Participants will apply theoretical knowledge to real-life cases in small working groups

**Stavri Ttofa,**
Head of the Verifications and Certification Directorate, Treasury of Cyprus

15:00 Coffee Break

15:30 **Working Group Exercise: How to Choose the Right Type of Financial Correction and How to Calculate the Rate of Corrections**

- Identification of errors and ineligible expenditure
- How to calculate a correction
- Financial correction regarding the performance framework and system deficiencies

Participants will work in groups on a life-based case study on how to conduct financial corrections.

**Stavri Ttofa,**
Head of the Verifications and Certification Directorate, Treasury of Cyprus

16:00 End of Day 1

18:00 Get Together with all Speakers and Participants
Day 2: Irregularities and Fraud in Public Procurement & Remedial Actions against Irregularities and Fraud in EU Funds and PP

09:00 Common Procurement Errors in EU Funds
- The EU public procurement regime
- Requirements for ESIF, AMIF/ISF and IPA funded programmes
- Regulatory requirements and the application of public procurement to ESIF, AMIF/ISF and IPA funded programmes
- Types of breaches and irregularities
- Key areas of risk: in which areas irregularities occur and why?

Simon Hannah
ERDF Compliance and Quality Assurance Manager, East of England ERDF Growth Delivery Team, Ministry of Housing, Communities and Local Government, Cambridge

10:00 Coffee Break

10:30 Case Study: Typical Irregularities and Fraud in the Procurement Cycle
- Pre-tendering phase
- Tendering phase
- Post-award/contracting phase

Simon Hannah
ERDF Compliance and Quality Assurance Manager, East of England ERDF Growth Delivery Team, Ministry of Housing, Communities and Local Government, Cambridge

11:30 Remedial Actions against Irregularities and Fraud in EU Funds and Public Procurement

Simon Hannah
ERDF Compliance and Quality Assurance Manager, East of England ERDF Growth Delivery Team, Ministry of Housing, Communities and Local Government, Cambridge

13:00 Lunch Break

14:00 Group Work: Practical Exercises on Remedial Actions against Irregularities and Fraud in EU Funds and Public Procurement

Simon Hannah
ERDF Compliance and Quality Assurance Manager, East of England ERDF Growth Delivery Team, Ministry of Housing, Communities and Local Government, Cambridge

14:45 Coffee Break

15:15 Preventing, Detecting and Combating Fraud and Corruption in ESI Funds, AMIF/ISF and IPA Funds – Anti-Fraud and Corruption Game by Jo Kremers (Start of the Game)
- An „Alert on Fraud and Corruption“ (BP)
- Identifying risks
- Risk areas (public procurement, HR, tax)

Jo Kremers
Former Senior Audit Manager, Ministry of Finance, The Hague, The Netherlands

17:00 End of Day 2
Preventing, Detecting and Combating Fraud and Corruption in ESI Funds, AMIF/ISF and IPA Funds – Anti-Fraud and Corruption Game by Jo Kremers (Continuation of the Game, including Breaks)

Conducting Fraud Risk Assessment and Risk Analysis

- Threats inside and outside the organisation
- Identifying risks
- Risks of corruption, bribery, manipulation, non-integrity
- How to control those risks?
- Analysing the risks: Identifying the risk cases
  - Which methods and procedures can be implemented for prevention?
  - How to apply risk rating in the control activities?
  - How to design, implement and incorporate a culture of integrity effective anti-fraud policies, deterrence techniques and vigilance systems
  - IT tool (ARACHNE)

The Anti-fraud Cycle: Implementing Effective and Proportionate Anti-fraud Measures

- Preventive, detective, corrective measures
- The most important fraud symbols
- How to make use of them to recognise cases of fraud and corruption

Prevention of Fraud & Corruption

The most important instruments, methods, standards, (new) techniques and sources: What are red flags and signals for fraud? Which methods and procedures can be implemented for detection and correction? Fraud hotlines and helpdesks: Critical success factors, financing of hotlines, successful cases.

Jo Kremers
Former Senior Audit Manager, Ministry of Finance, The Hague, The Netherlands

13:15  Best Practice

Improve your skills in prevention and detection of fraud and discuss/exchange experience with the representatives from other European countries how to conduct a (fraud) risk analysis of your projects.

Jo Kremers
Former Senior Audit Manager, Ministry of Finance, The Hague, The Netherlands

14:30  Live Demonstrations:
Exercises on How to Use Sophisticated Audit Software to Detect Irregularities and Fraud

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.

Jo Kremers
Former Senior Audit Manager, Ministry of Finance, The Hague, The Netherlands

15:30  End of Summer Course & Distribution of Certificates
**Registration**

**Venue**

*Exclusive Venue in the heart of Athens*

**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).

*24% Greek 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 2 June 2020. 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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**Upcoming Events**

**Advanced Spring Course on Innovative Approaches to Risk Analysis, Verifications and Audits in ESI Funds**

*22 – 24 April 2020, Nice*

Receive guidance on innovative methods and approaches for your controlling activities of ESI Funds, such as use of internet and social media, use of sophisticated audit software, use of risk analysis, use of EU databases, and many other tools, which will make your verifications and audits even more effective.

For more information on any of our events please visit: www.lexxion.eu