



Interactive  
**Online  
Course**

**13 – 14 October 2020**

## **The Assurance Package: Get Ready for February 2021!**

**Annual Accounts | Management Declaration | Annual Summary | Annual Control Report**

### **Experts (among others)**

#### **Olga Guza**

Deputy Director of EU Funds Audit Department, Ministry of Finance of the Republic of Latvia

#### **Juan Ignacio Gonzalez Bastero**

Principal Manager, Chamber 2 Directorate, European Court of Auditors, Luxembourg

#### **Simon Hannah**

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

#### **Stavri Ttifa**

Head of the Verifications and Certification Directorate, Treasury of Cyprus

### **The two-day online workshop focuses on the following topics:**

- ✓ Requirements and obligations of managing, certifying, audit authorities and intermediate bodies for the preparation and submission of the Assurance Package to the European Commission
- ✓ Management verifications: role of the managing authority/intermediate body
- ✓ How to prepare, certify and submit payment applications and annual accounts to the European Commission
- ✓ Audit of annual accounts
- ✓ How to conduct annual summary and management declaration
- ✓ Verification of annual summary and management declaration
- ✓ How to prepare audit opinion and annual control report
- ✓ Errors and irregularities in the Assurance Package
- ✓ Audit of the Assurance Package by the European Court of Auditors

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### **OVERVIEW**

#### **Overview**

This online workshop will help you to get best prepared for the successful preparation and accurate submission of the Assurance Package 2021 to the European Commission. Certifying Authorities will learn how to conduct and submit annual accounts. Managing Authorities will get expertise on how to prepare the management declaration and annual summary. Audit Authorities will be trained on how to draw up the audit opinion and annual control report.

#### **Methodology**

An interactive online course by Lexxion Publisher combines **presentations, cases studies and discussions on practical problems**. All **speakers present live via video and audio**. Participants are actively involved in the online courses. By offering our participants the possibility to **use their microphones and cameras during the whole course**, we aim to **recreate the atmosphere of a face-to-face Lexxion course**. We encourage our participants to **ask questions in real time and to take part in live discussions** with speakers and other participants. Additionally, we offer **breakout sessions**, as part of this format, where participants **work in smaller groups on real-life cases and exercises**. During these exercises, participants have the technical possibility to see other group members and talk to them (using microphone and camera). There are ample opportunities for the participants to **present their own problematic issues, discuss and solve them with the speakers and participants** from other Member States.

#### **Target Group**

- Representatives from public authorities in charge of management and implementation of Operational Programmes, especially from:
  - Managing Authorities
  - Certifying Authorities
  - Audit Authorities
  - Intermediate Bodies
- ESI Funds experts from regional and local authorities and experts involved in ETC Programme
- Auditors controlling and auditing ESI Funds programmes and projects
- Experts from National and regional Courts of Auditors
- Experts from Institutions involved in the implementation of ESI funds
- Consultants and lawyers specialized on ESI Funds
- Beneficiaries of EU funded projects



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## PROGRAMME | DAY 1

09:30 Welcome Note by Lexxion

### Session 1: The Assurance Package: Requirements and Obligations of Managing, Certifying, Audit Authorities and Intermediate Bodies

09:35 Introduction into the Assurance Package

- Regulatory framework
- What is the Assurance Package
- Requirements and obligations of involved actors
- Management declaration and annual summary (Managing Authority)
- Annual accounts (Certifying Authority)
- Audit opinion and annual control report (Audit Authority)
- Timing obligations for programming bodies and division of tasks

**Stavri Ttofa,**

Head of the Verifications and Certification Directorate,  
Treasury of Cyprus

### Session 2: Payment Applications and Annual Accounts

10:00 Management Verifications: Role of the Managing Authority/Intermediate Body

- Legal requirements
- Strategy and planning for verifications
- Timing/nature/frequency of verifications
- Administrative versus on-the-spot verifications
- Cooperation between managing authorities and intermediate bodies
- Control of management verifications
- Compliance with state aid and public procurement rules
- Verifications and Simplified Cost Options
- Risk analysis and sampling
- Control of management verifications
- Record-keeping and reporting requirements
- The importance of documentation in the verification process
- What should be included in the summary of management verifications
- Communication of results of management verifications to certifying authority

**Simon Hannah,**

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

11:00 Coffee Break

11:15 How to Draw up, Certify and Submit Payment Applications to the European Commission

- Preparation, documentation and reporting requirements
- Content of payment applications
- Legal requirements for certification process
- Taking into account results of management verifications for certification
- Taking into account results of audits for certification
- Other activities performed in order to certify payment applications
- Submission of payment applications to the European Commission

**Stavri Ttofa**

12:15 Virtual lunch break

13:00 How to Draw up, Certify and Submit Annual Accounts to the European Commission: Exchange of Experiences from the Previous Years

- Timeline for annual accounts
- Preparation, documentation and reporting requirements
- Content of annual accounts
- Which information can be added after submission to the European Commission
- Examination and acceptance of accounts

**Stavri Ttofa**

14:00 Coffee Break

14:15 Audit of Annual Accounts

- Regulatory framework
- Timeline for conducting audit of annual accounts
- Communication between certifying and audit authorities
- How to use results of system audits for the audit of accounts
- How to use results of audit of operations for the audit of accounts
- Final additional verifications of the draft certified accounts
- Audit opinion on the accounts

**Olga Guza,**

Deputy Director of EU Funds Audit Department,  
Ministry of Finance of the Republic of Latvia

15:00 End of Day 1

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### PROGRAMME | DAY 2

#### Session 3: Annual Summary and Management Declaration

##### 09:30 Annual Summary and Management Declaration

- Regulatory framework & requirements from the EC
- What are the annual summary and Management Declaration
- Elements of the Management Declaration
- How to summarize final audit reports
- Difficulties by summarizing management verifications

**Simon Hannah,**

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

10:30 Coffee break

#### Session 4: Audit Opinion and Annual Control Report

##### 10:45 Audit Opinion and Annual Control Report

- Regulatory framework and requirements from the European Commission
- Results of audit activities
  - System audits
  - Audit of operations and sampling
  - Audit of accounts
  - Verification of management declaration and annual summary
- Annual Control Report
- Opinion
- Timeline
- Difficulties

**Olga Guza,**

Deputy Director of EU Funds Audit Department, Ministry of Finance of the Republic of Latvia

11:45 Virtual lunch break

#### Session 5: Most Common Errors and Irregularities in the Assurance Package and How to Treat Them

##### 12:15 Errors and Irregularities to be Identified in the Assurance Package

- Definition of an irregularity and difference between error, irregularity and fraud
- Overview on most common types of errors and irregularities
- Irregularities in public procurement and State aid
- Simplified Cost Options and Irregularities
- Ineligible Costs
- The role and obligations of managing authorities and intermediate bodies in the identification of irregularities
- How to treat irregularities in annual accounts – perspective of the certifying authority
- Irregularities coming out of audits – view of the audit authority

**Simon Hannah**

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

13:15 Coffee break

#### Session 6: Perspective from the European Court of Auditors

##### 13:30 Audit of the Assurance Package by the European Court of Auditors

- New challenges and obstacles for the European Court of Auditors
- Experiences from ECA's audit of the Assurance Package

**Juan Ignacio Gonzalez Bastero,**

Principal Manager, Chamber 2 Directorate, European Court of Auditors, Luxembourg

14:30 End of the Online Workshop



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## QUESTIONS & ANSWERS

**Bigmarker is our webinar platform. In order to join our webinar, please check your device compatibility first.**

### What do you need in order to join the online course?

- ✓ Speakers, Microphone; Camera is possible, if you would like to be seen during the online course.
- ✓ A wired connection is strongly recommended.
- ✓ If your internet connection doesn't work, you can join the online course by telephone, using a dial-in number. In this case there might be additional telephone costs.

### How to join the online course?

- ✓ Choose the computer from which you would like to follow the course.
- ✓ Please check your device compatibility.
- ✓ As soon as you get the invitation link: Please register for the online course by clicking the invitation link.
- ✓ 15 minutes before the course: Bring your headphones and camera, click the invitation link, enter and enjoy the interactive online course!

### Minimum system requirements are as follows:

- ✓ Operating System: Windows 7 or later; Mac OS X 10.12 or later, Linux.
- ✓ Browser: The most recently-published versions of Chrome, Firefox, Microsoft Edge, Safari, or Opera.
- ✓ High-speed internet: A consistent, high-speed connection is required. Mobile tethering, hotspots, slow or inconsistent public Wi-Fi networks may create latency when using video conferencing.

## FAQ

### Why do I need to register before the online course starts?

Thank you for registering! This not only helps us to communicate with you in regard to technical issues but it helps you to network with your fellow participants.

### Will the live course be recorded?

Please ask the responsible conference manager.

### Do I need a camera?

It is recommended to have a camera for more comfortable communication with the speakers and other participants.

### Do I need a microphone?

Since this is an interactive online course, yes.

### Do I need to install anything?

No. We expect you to have a browser.

### Can I ask questions during the live course?

Yes, you can ask your questions live by using your microphone and camera. You can speak to all participants at the same time as you may have experienced in Skype.

### When can I enter the live course I'm attending?

15 minutes before the start. You only can enter if you have passed the system check.

### May I leave the online course and come back later?

Yes, just log in at a later time during the course.

### May I access via Phone?

Yes, you can. Participating via phone means you can listen only. There may be telephone costs for dial-in.

### Can't find invitation?

Please check your spam-folder. You should also ask your colleague from the IT department to 'whitelist' us. For more details please ask the corresponding conference manager, who will be happy to help you.

### I failed the Firewall System Check – what can I do?

Please contact your IT department and have them open the necessary ports, which can be found here.

### What are the detailed System requirements?

All requirements can be found here.

### I failed the Audio Output System Test – what can I do?

If you are using headphones or external speakers, try unplugging them. Please unmute your device. Test your speakers here to find out if they work.

### I would like to participate but I'm waiting for an approval. Can I order a ticket on the day of the online course?

Sure. Please message [webinar@lexxion.eu](mailto:webinar@lexxion.eu). We need to have a separate testing before the start of the course.

### My email address has changed – can I still participate?

Sure. Please provide us with your updated email address; you will then receive a new invitation.

### How do I contact the host of the online course?

[webinar@lexxion.eu](mailto:webinar@lexxion.eu) is happy to help you.



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### REGISTER

#### Participation fee

- YES, I would like to participate for the reduced fee for public authorities **EUR 790** (excl. VAT).
- YES, I would like to participate for the regular fee of **EUR 990** (excl. VAT).

The German VAT of 16% will be added, if applicable.

#### 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 in case of no show at the online event or for cancellations received after 6 October 2020. Nomination of a substitute remains possible without any additional costs. 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

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Position, Department

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Company Name

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Address

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Phone, Fax

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E-Mail

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VAT Reg.-No.

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Date, Signature

#### Upcoming events:

Summer Course on Irregularities and Fraud in EU Funds and Public Procurement:  
Experiences from ESI Funds, AMIF/ISF and IPA Funds  
9-11 September 2020

The number of irregularities and fraud cases reported to the European Commission remains high. Massive EU emergency and recovery packages will significantly increase the risks of irregularities, and especially of fraud and corruption. Therefore, Member states need to put even more efforts to minimise the rate of irregularities and to prevent and combat fraud on programme and project level. Consequently, this topic remains high on agenda for national/regional/local authorities managing ESI Funds, AMIF/ISF and IPA Funds. Join us during this course and get prepared for the upcoming challenges.