Audit of IPA Projects
June 18 – June 21, 2013

Workshop Report

June 26, 2013
The European Commission greatly relies on audits. Institutions with well skilled officials working in the auditing of IPA projects are more likely to avoid failures in the audit which may lead to financial liability and may even result in withdrawal of granted financial support. In addition, only good understanding and performing audits in line with the applicable rules will allow institutions of EU candidate and potential candidate countries to fully use the benefits of IPA. This workshop provided a detailed overview of audit procedures for projects financed through the European Union Instrument for Pre-Accession Assistance (IPA). Audits of IPA projects are performed to ensure control and ascertain the validity and reliability of information.

Topics covered:

- EU assistance for period 2007 – 2013
- Risks, challenges and preconditions for using IPA assistance
- European Court of Auditors’ role as external auditor of EU funds including IPA, audit steps and procedures
- Reported pre-accession observations by the Court of Auditors
- Planning the IPA audit with the use of Issue Analysis technique
- Conducting the IPA audits – examination phase
- IPA specifics “key issues - high awareness” (eligibility, contracting, N+3 rule, audit verifications, internal & external audit)
- IPA specifics “key issues - high awareness” (management and control system - MCS, risk management, key internal controls, challenges towards conferral of management decision – IPA Roadmap, irregularities & fraud)
- IPA specificities - public procurement: Basic rules and specific points of the Practical Guide and latest case law
- IPA specificities - Fraud and irregularities
- External auditor of national level
- Audit Authority audit approach and methodology
- Specific audit methodology in planning phase
- Specific audit methodology in conducting phase
- Reporting phase
- What we need to remember for audit of IPA projects

Lecturers:

- Ivan Ignjatov, Audit Authority for Audit of Instrument for Pre-Accession Assistance (IPA), Macedonia
- Jussi Bright, European Court of Auditors, Luxembourg

Participants:

There were 22 participants from Albania, Bosnia and Herzegovina, Kosovo, Montenegro, Serbia and Turkey.
Evaluation:

Overall satisfaction with the course

- 5 - very satisfied
- 4
- 3
- 2
- 1 - not satisfied

No. of all responses: 22, Average mark: 4.29
Selected Participants' Comments:

- YOU ARE GREAT!!
- JUST STAY ON THIS COURSE!!
- I hope that also take part in other training which will be organized by CEF.
- It was perfect!