



*Third audit network meeting of ENI CBC programmes - TESIM*

## **Auditing the projects and the TA**

- ***focus on the countries outside EU*** ●

**Control Chamber of the Republic of  
Armenia**

**Court of Accounts of Republic of Moldova**

**Romanian Court of Accounts**

**Audit of EU Funds Executive Agency of the  
Republic of Bulgaria**

**Ministry of Treasury and Finance of the  
Republic of Turkey**

**State Audit Office of Georgia**

**Accounting Chamber of the Ukraine**

**Ministry of Finance of the Hellenic Republic**



**Bygone**

**Today**

**Later**



**ENI CBC Romania – Ukraine 2014-2020**

**[audit on designation, system audit,  
audit on TA, audit on the annual accounts]**

**ENI CBC Romania – Republic of Moldova 2014-2020**

**[audit on designation, system audit,  
audit on TA, audit on the annual accounts]**

**ENI CBC Black Sea Basin 2014-2020**

**[audit on designation, system audit,  
audit on TA, audit on the annual accounts]**

Action plans following the audit assignments  
Development and approval of the **procedures**  
Establishment of **staff responsibilities**  
**Deadlines** of the actions

NA & CCP  
**Ukraine, Republic of Moldova,  
Georgia, Republic of Armenia**

**Meetings of the Group of Auditors** in Kyiv (Ukraine) – July 2018, Kishinev (Republic of Moldova) – April 2018, and Bucharest (Romania) – September 2018

**Second audit networking meeting of ENI CBC programmes** in Bucharest (Romania) – September 2018

**Ammendments** to the Audit Strategies in accordance with Art. 28 (5) of Regulation (EU) No. 897/2014 – 2019

A **comprehensive examination** of the MCSs  
(on-going system audits)

**New members** of the Group of Auditors  
(professional competence required)

**Specific checklists** for the assessment

Results expected no later than **[6 June 2019]**

**New DG** responsible for ENI CBC programmes





Audit procedures to test the effectiveness of controls

**Reperformance \* Observation \* Inspection**

The **quality review** must ensure that the overall conclusion is substantiated, consistent with the audit findings and properly justified and documented.

**Preliminary audit reports** to be issued by the Romanian Court of Accounts in June 2019.

**ENI CBC Romania – Ukraine 2014-2020**

**[Group of Auditors # Bucharest # 13 June 2019]**

**ENI CBC Romania – Republic of Moldova 2014-2020**

**[Group of Auditors # Kishinev # tbd October 2019]**

**ENI CBC Black Sea Basin 2014-2020**

**[Group of Auditors # Bucharest # 14 June 2019]**

**Audit for projects**

till 31 December 2019 # MA & Beneficiaries from sample

**Audit on the annual accounts**

till 15 February 2020 # MA

**System audit + follow-up**

till 31 July 2020 # MA & NAs & JTS & CCPs



What loneliness  
to find no meaning  
when there is a  
meaning

And what loneliness  
to be blind in the full  
light of day, -  
and deaf, what  
loneliness,  
amidst the swelling of a  
song

But not to understand  
when there is no  
meaning,  
and to be blind in the  
middle of the night,  
and deaf when silence  
is complete, -  
oh, loneliness within  
loneliness!

**Thank you for your attention!**

