



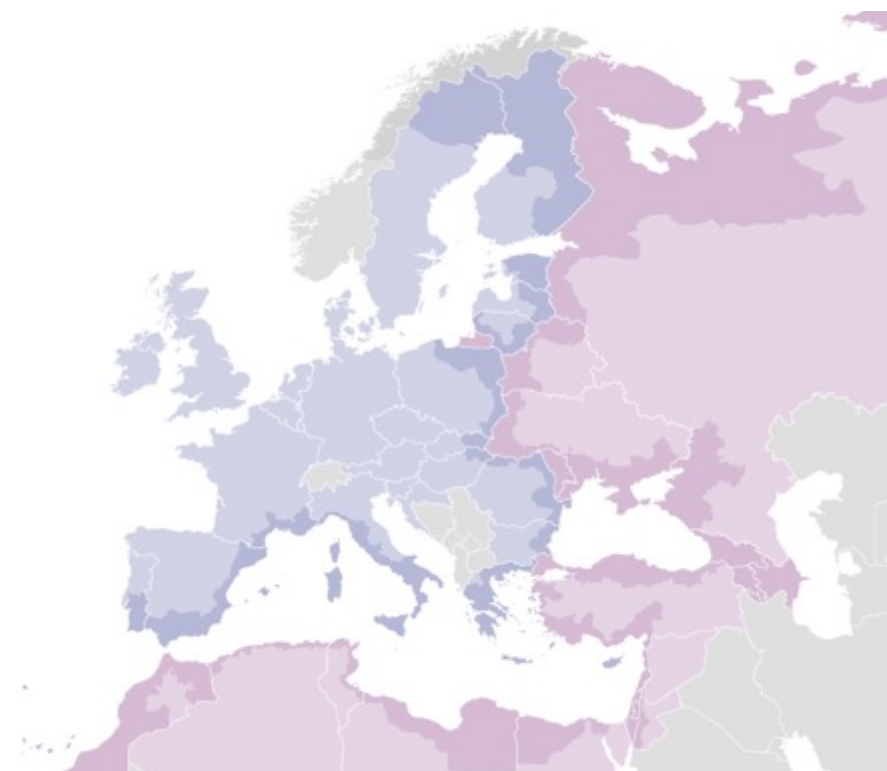
Technical support to the implementation
and management of ENI CBC programmes

Auditing the projects and the technical assistance

focus on the countries outside the EU

3rd Audit Network Event

Marseille, 29 May 2019



A project funded by the European Union



Implemented by a consortium led by



Three aspects in this session

Unified working standards

- Templates and tools developed by TESIM

Auditing Technical Assistance

- Presentation by Romanian Audit Authority

Challenges in partner countries

- Procurement (example of Black Sea Basin)





Unified working standards for auditors carrying out expenditure verification

Group work




Short group discussion!!



Let's look at the working papers:

- ❖ May we get audit evidence by checking the working papers of auditors/competent public officers?
- ❖ May we save time and burden to auditees?
- ❖ Is this helping to improve the assurance in the system?
- ❖ Would it have sense to develop standard working papers for auditors?

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“Standard working papers for auditors is one of the pre-conditions for effective single audit in context of international auditing standards”
Proceedings meeting 19-20 September 2018

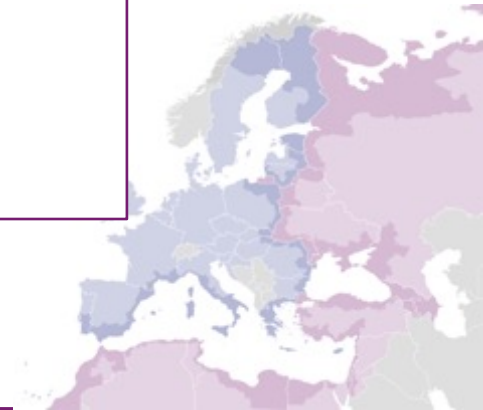
*“The auditor **should document matters** which are important in **providing evidence to support the report of factual findings**, and evidence that the engagement was carried out in accordance with this ISRS and the terms of the engagement.”*

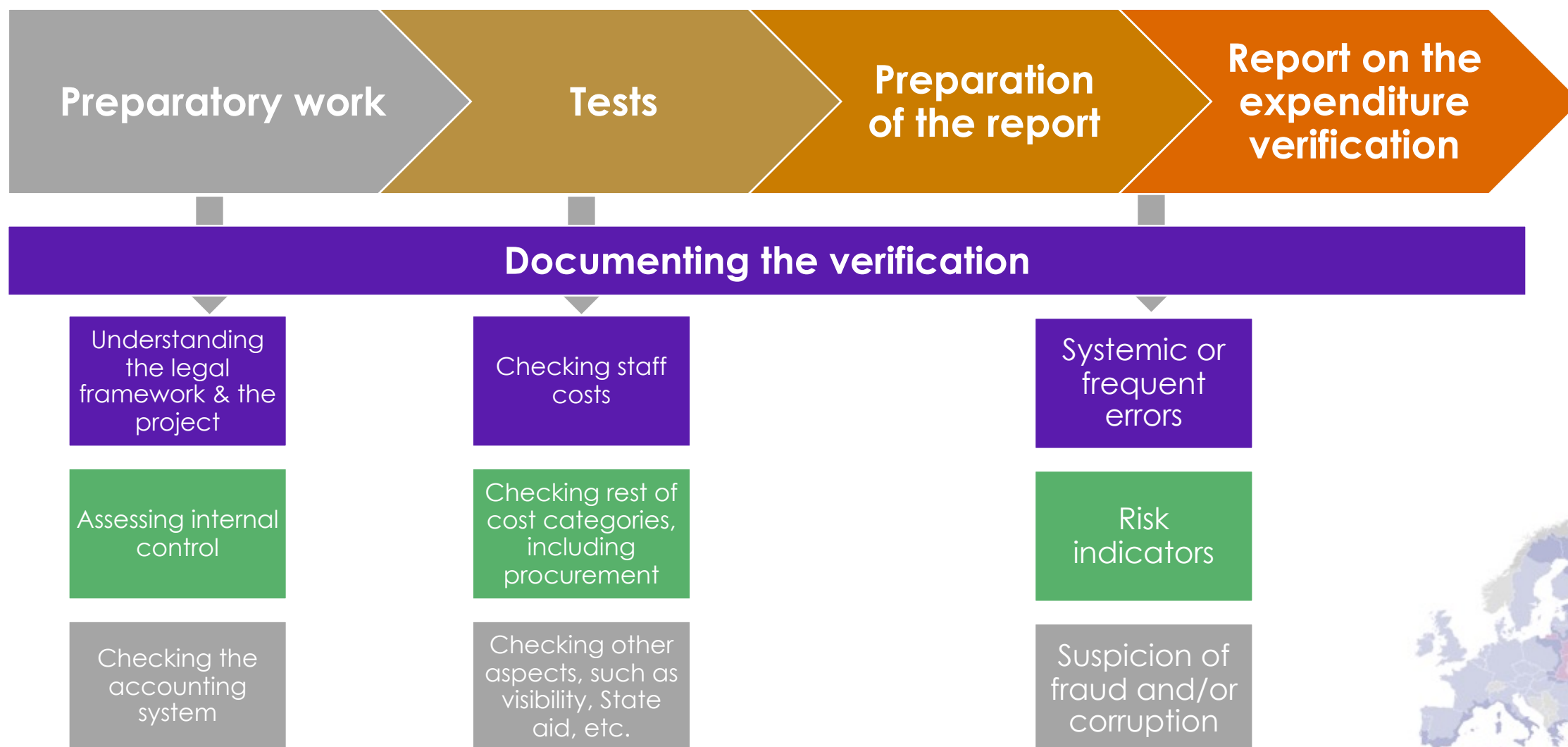


Templates of working papers for expenditure verification

Module for auditors and public officers carrying out
expenditure verification

May 2019







Annexes

Annex 1. Checklist on internal control

Annex 2. Checklist of the accounting system

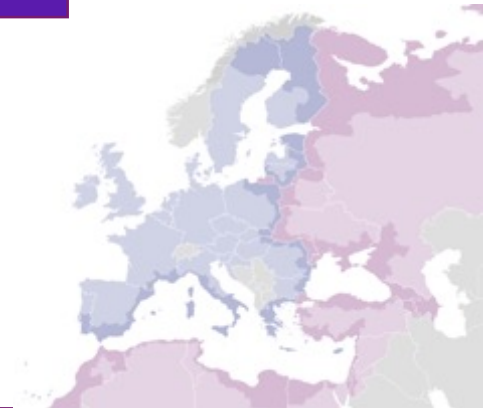
Annex 3. Checklist of the archiving of the document

Annex 4. Risk matrix

Annex 5. Determination of the sample

Annex 6. Substantive tests

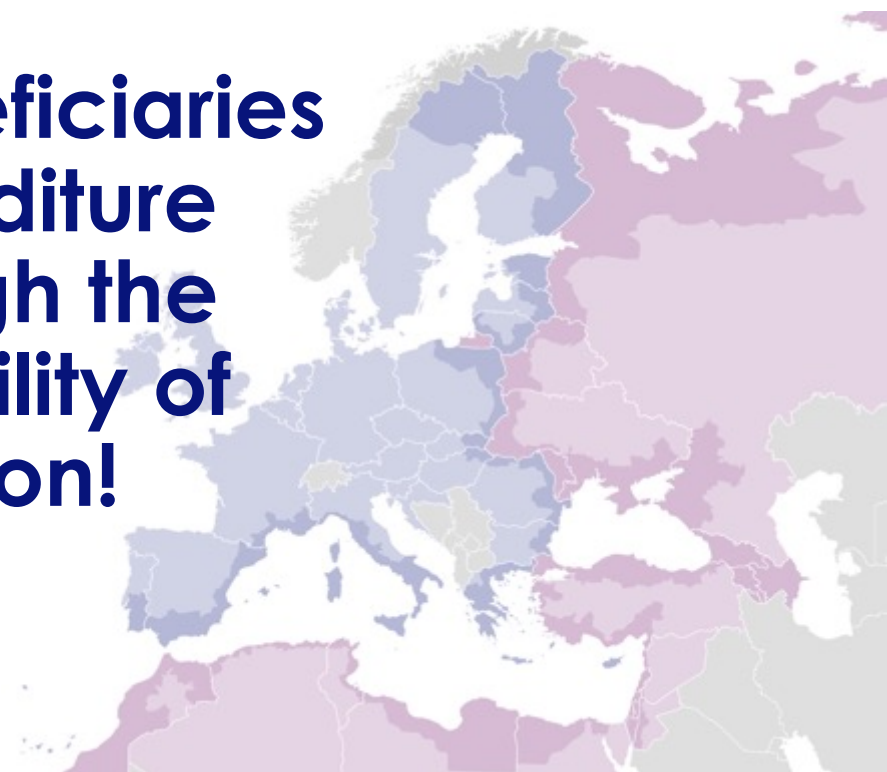
100% check in the some programmes. Not applicable



Let's see
the
templates



Our goal:
To reduce burdening beneficiaries
by checking the expenditure
accepted by MA through the
assessment of the reliability of
expenditure verification!



The challenge of procurement in partner countries (example of Black Sea Basin)



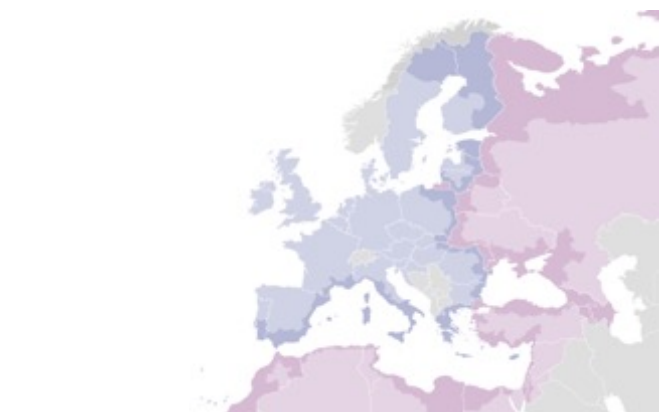
- ❖ **No specific provisions** regarding procurement for private bodies in the Financing Agreements
- ❖ **Only general references** to articles 52-56 of the ENI CBC IRs in JOPs/application packs
- ❖ **National procedures to be applied** for public beneficiaries established in Member States and Partner Countries, except Turkey. Individual factsheets developed for each partner country.
- ❖ **Obligation to use of PRAG** for all beneficiaries, which are not contracting authorities or contracting entities + public bodies in Turkey. **Specific guide developed!**



The guide and the factsheets are available



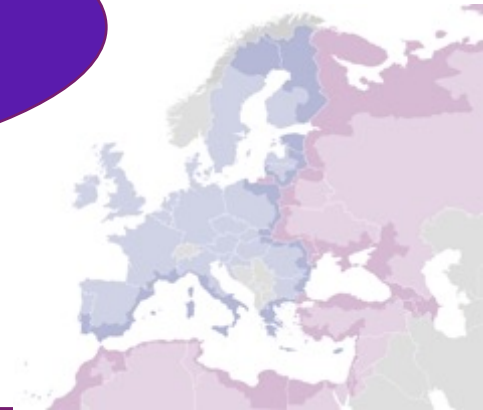
Guide presented in trainings for beneficiaries & factsheets for public bodies presented the national trainings



Main additions to national procedures for public bodies in CBC partner countries

- ❖ **Odd number of members in evaluation committees**
- ❖ **Extended exclusion criteria and related declaration on honour**
- ❖ **Additional templates or content in the templates in:**
 - ❖ Armenia,
 - ❖ Ukraine,
 - ❖ Georgia,
 - ❖ Moldova

Is it possible to use national templates when they have the same content than the PRAG ones?



Guide for private bodies (& Turkish public ones)

- ❖ Key principles
- ❖ Eligibility, exclusion, selection and award criteria
- ❖ Grounds for exclusion
- ❖ Administrative and financial penalties
- ❖ Use of language
- ❖ Procedures with a suspension clause
- ❖ Cancellation of procurement procedures
- ❖ Complaints
- ❖ Modifying contracts
- ❖ Procurement plan
- ❖ Failure in procurement procedure



Structure of the guide

Cover & table of
contents
(4 pages)

Overview of
applicable legal
provisions
(10 pages)

Basic rules
(14 pages)

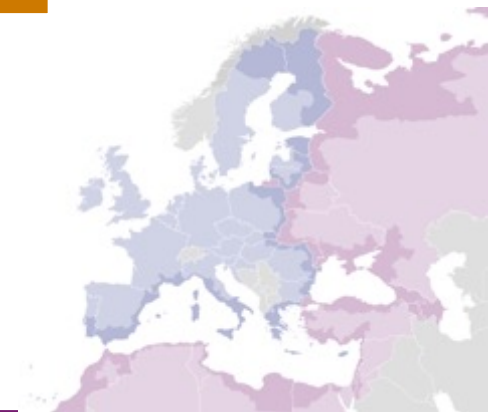
What type of
procedures
(15 pages)

Nature of
contracts
(15 pages)

Glossary
(8 pages)

Annex 1: simplified
tender dossier
below 20.000€
(13 pages)

Annex 2:
declaration on
honour
(7 pages)



Which type of the procedure?

- ❖ Main procedures identified in the ENI CBC IR **are thoroughly described in PRAG** and the proposed guide is only giving some **tips and indications** on where to find the details and the **templates**
- ❖ **Main types of procedures** applied in ENI CBC projects defined in the guide (competitive negotiated procedure without publication, single tender/ direct award) defined in the guide
- ❖ **Tips/ recommendations on the publication procedures** presented in the guide

Procedures over 60.000€
are not included in the
guide for BSB



Procurement procedures and thresholds in PRAG



	International open tender	International restricted tender	Open tender in programme area
Services	Not applicable	$\geq 300.000\text{€}$	Not applicable
Supplies	$\geq 300.000\text{€}$	Not applicable	$\geq 100.000\text{€} < 300.000\text{€}$
Works	$\geq 5.000.000\text{€}$	Not applicable	$\geq 300.000\text{€} < 5.000.000\text{€}$

	Competitive negotiated procedure without publication	Award on the basis of a single tender	Payment against invoices without prior acceptance of a tender
Services	$\geq 20.000\text{€} < 300.000\text{€}$	$\geq 2.500\text{€} < 20.000\text{€}$	$< 2,500\text{€}$
Supplies	$\geq 20.000\text{€} < 100.000\text{€}$	$\geq 2.500\text{€} < 20.000\text{€}$	$< 2.500\text{€}$
Works	$\geq 20.000\text{€} < 300.000\text{€}$	$\geq 2.500\text{€} < 20.000\text{€}$	$< 2.500\text{€}$



TESIM

Technical support to the implementation
and management of ENI CBC programmes



Procurement is one of the key challenges in partner countries!



A project funded by the European Union



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