



# Heading to the next programming period: The Interreg common sample

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# Timeline

- 2014 – 2017 average Interreg total error rate below 2% (1.38% in 2014, 1.2% in 2015, 1.4% in 2016 and 1.04% in 2017)
- May 2018 – EC presents the proposal of a common sample for Interreg (new Interreg regulation)
- 2018 – Discussions with AAs: Interact Meetings (Valencia), Workshop at EU level (Brussels), Homologues meeting (Sofia) -> partner is preferred as sampling unit
- 2018 – 2020 average Interreg error rate still below 2% (0.48% in 2018, 1.09% in 2019 and 0.91% in 2020)
- 26<sup>th</sup> of May 2021 – Interreg AA network (organized by Interact). Commission presents updates on common sample and data exchange
- End of June 2021 – expected date for legal framework to be adopted and published

## Art. 49(2) of new Interreg Regulation

*"The programme authorities shall provide the information necessary for the selection of a common sample to the Commission by 1 August following the end of each accounting year at the latest". The AA of an Interreg programme which does not submit the data by the deadline shall carry out a separate sampling exercise. All Interreg programmes should join the common sample and the overall planning should reflect the previous cited legal provision (please refer also to the new CPR Annexes). We expect that the participation in the common sample will reduce the audit burden for almost all OPs.*

**Objective:** significant reduction of audit effort and associated costs

# Timing – sample selection and auditing

- By 1 August – programme authorities shall provide the information necessary for the selection of a common sample to the Commission;
- The Commission will select a representative sample from the positive population of expenditure declared for all Interreg programmes;
- By 1 September: the Commission shall inform the AAs on the common sample;
- The audit of the selected sampling units will be carried out by the programme audit authorities;
- The Commission shall calculate a global extrapolated error rate for all Interreg programmes covered by the common sample

*! Programmes which do not submit the data in time will have to carry audit of operations with separate representative, full samples and to provide an opinion on the legality and regularity of expenditures*

# Timing - reporting

Reporting on the results:

- At the latest within annual control reports (via SFC, structured data and detailed information in the ACR)
- Per each audited sampling unit, the AA should indicate:
  - a) the error in EUR (as input to calculate the global error rate)
  - b) the financial corrections (if the case) in EUR (as input to calculate the global residual error rate)

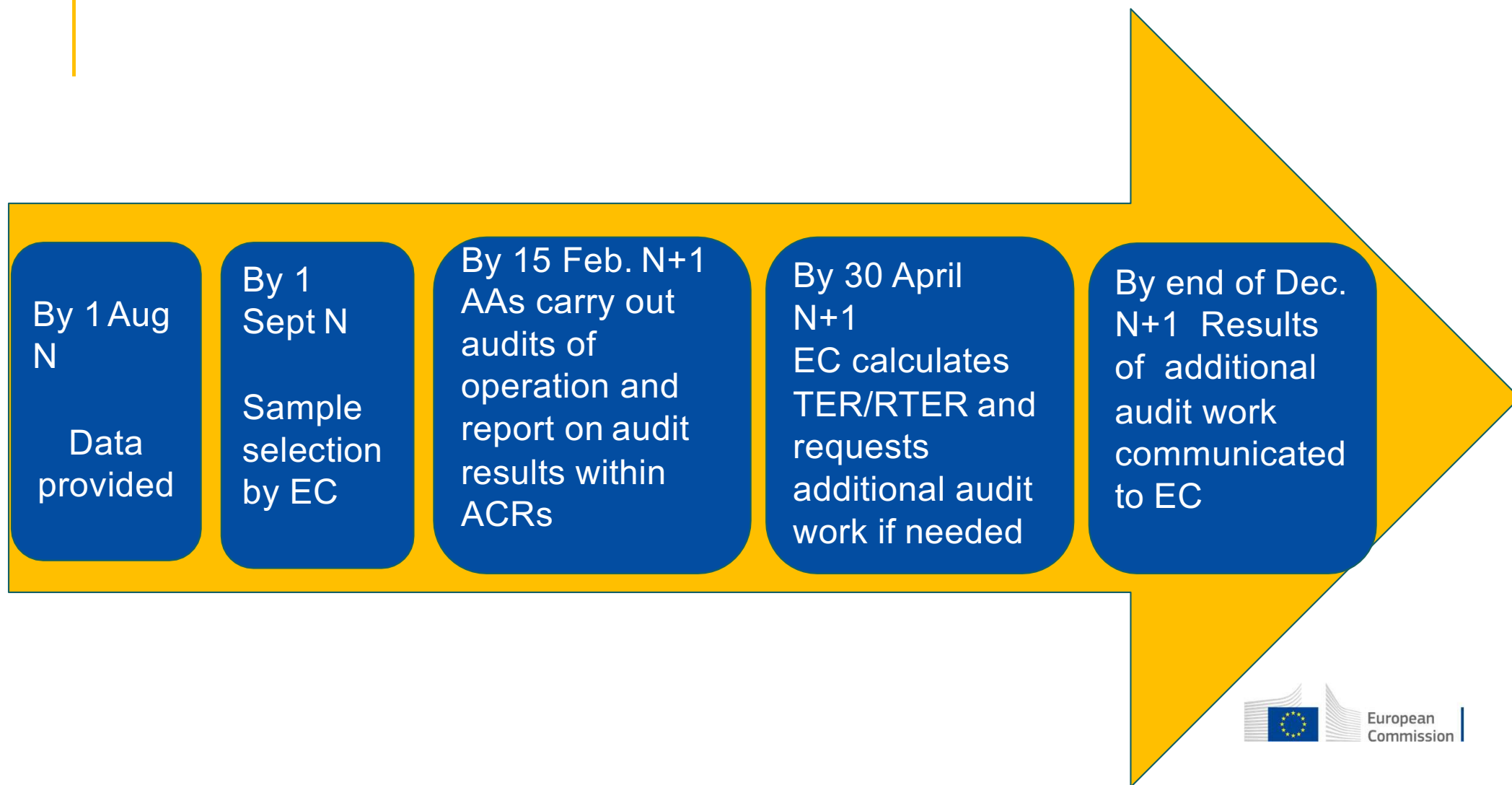
# Sample design

- Sampling unit: project partner (cumulated expenditure declared in the accounting year by a project partner in an operation)
- Stratification: by programme
- No differentiation per strand/fund/EU vs. non EU
- Selection method: equal probability selection (Simple Random Sampling)
- Minimum sample sizes: 3 for OPs with < 500 partners; 5 for OPs with = or > than 500 partners
- Only positive population is taken into account for sample, but negative amounts provided in data exchange for reconciliation with expenditure declared to the EC
- Sub-sampling: in principle all expenditures to be verified, but sub-sampling is possible, just as in the current programming period (eg. many invoices). In this case, AA will explain it in ACR (method used + extrapolation at partner level)
- TA not audited (but included in the EC calculations of the global TER)

# Share of tasks between AA and Commission

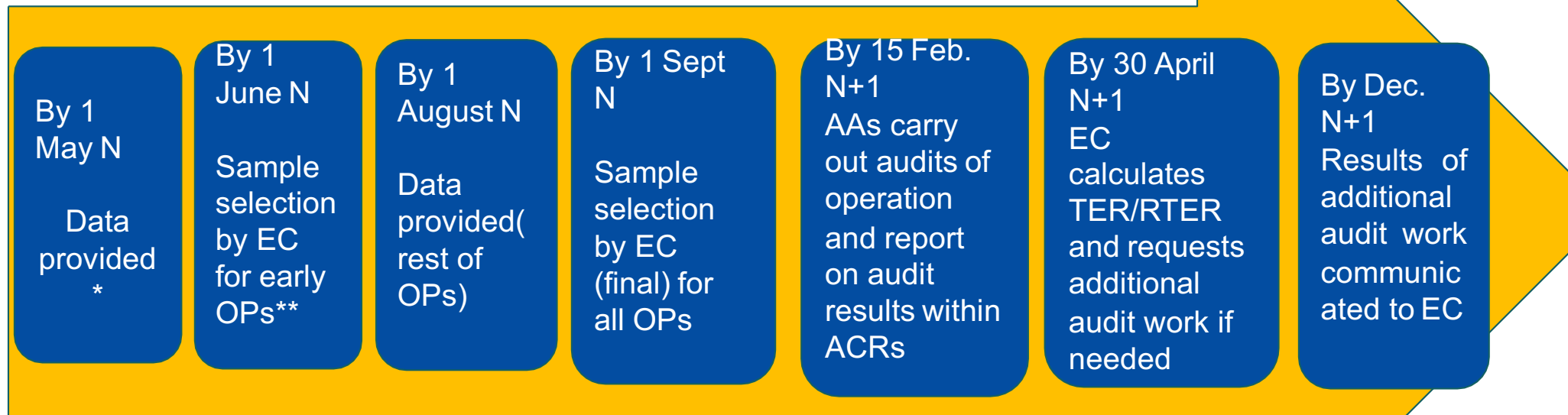
- **AA** carries out reconciliation of expenditure before Programme submits the data;
- **EC** selects the sample;
- **AA** carries out the audits and reports on audit results in SFC and ACR;
- **AA** opinion on L&R not required in case the Programme is part of common sample. Opinion on accounts and MCS stands;
- **AAs** are not involved in extrapolation of error from the main sample (except for the particular case of sub-sampling);
- Following reception of structured data in SFC and ACR, **EC** calculates TER/RTER based on information from the AAs following reception of ACRs;
- If needed, **AA** to carry out additional controls/audit work and implement the required additional financial corrections.

# Sample selection following regulatory deadlines





# Early submission of data by Programme (example)



\* can be submitted if no other expenditure is to be declared to EC in the accounting year

\*\*initial sample will be 3 or 5 (subject to the no. of partners). It may be revised when the totality of data (by all programmes) for the common sample is provided

# Heading to the next programming period:

## Data Exchange – objectives and principles

**22 June 2021**



# Thank you for your attention

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