



COMMON SAMPLE FOR 2021-2027 PERIOD

Information for Interreg Programmes

For the 2021-2027 programming period, according to Article 49 of the Interreg Regulation, The Commission shall select a common sample of operations to be carried out by the audit authorities for the Interreg programmes receiving support from the ERDF. In this respect, the Interreg programmes have to provide the information necessary for the selection of a common sample to the Commission by 1 August following the end of each accounting year.

The purpose of this document is to explain the timeline and process to the Programmes submitting the population to the Commission.

1. General overview of the process

1. Submission of data for the common sample by Interreg Programmes by the latest 1 August of year N via SFC2021
2. Drawing the sample by the Commission by 1 September of Year N (setting up the global sampling parameters, identifying the partners to be audited and communicating the selected sample to the audit authority)
3. Performing the audit work by the audit authority and reporting results to the Commission (in ACRs) by 15 February of year N+1
4. Calculating the global total error rate and global residual total error rate by the Commission by 20 March N+1 (initial/reportable) and 15 May of year N+1 (as reviewed by EC auditors) and inform the programme authorities by 31 May of year N+1
5. Carrying additional audit work by audit authority at the request of the Commission for certain programmes found to be more specifically at risk, should the global RTER be

higher than 2%, by preferably end November of Year N+1 (6 months) and in any case before the submission of the ACR in the year N+2.

2. Submission of data for the common sample by Interreg Programmes

The Interreg Programmes submit the data as per the data exchange template ⁽¹⁾ by 1 August, using the dedicated SFC module. The template has been shared with the audit authority in May 2021 for discussions and the final template was shared at the technical meeting in October 2021. In order to avoid errors, the Interreg Programmes monitoring systems should be designed in a way to allow the generation of the Excel sheet containing the sampling population, which is further on imported into SFC (condition is to be identical to the EC template in Annex I).

Early submission of data by Programme Authorities

Article 49(2) of Regulation 1059/2021 foresees a deadline (1 August) for providing the information necessary for the selection of a common sample. Nevertheless, programme authorities may decide to submit the sampling data earlier with the aim of starting the audits of operations earlier.

The Commission will draw the sample and will communicate it to the audit authority in 15 working days from the submission, via the SFC module.

The initial sample communicated by the Commission will be fixed: 3 for programmes with less than 500 partners and 5 for programmes with 500 or more partners. The Commission will calculate a final sample size per programme after submission of all data by 1 August. In case the initial sample size of 3 and 5 will need to be increased, the relevant information about the additional sampling items will be communicated to the programmes by 1 September.

No early submission is accepted after 1 July. Data submitted in between 1 July and 1 August will be treated as part of the main drawing exercise (communicated by 1 September).

Should another application for payment be submitted after the early submission of the sampling population, it will be taken into account as a second sampling period. In this case, the sample will be reviewed by 1 September by also taking into account this information accordingly (new sampling units need to be drawn for the concerned programme from the newly introduced population).

3. Audit authority performing the audits of operations

The audits of operations are carried out by the audit authorities. The results are communicated in the Annual Control Reports (ACR), in the deadlines foreseen by Art. 48(5) of Regulation 1059/2021 (i.e. 1 March latest). In the cases where the audit authority decided to sub-sample, due to the large no. of items of expenditures for the respective partner, the ACR should contain the relevant explanations and justifications related to the sub-sampling methodology. The sub-sampling needs to observe a statistical method to allow for an adequate projection.

⁽¹⁾ [Data exchange example \(interact.eu\)](#)

The audit authority will need to provide the relevant data in the template proposed by the Commission, columns M-O (errors and applied financial corrections for each of the units in the sample and any additional financial corrections, which contribute to the reduction of RTER - applied at Programme level). The excel file will be sent as an annex to the ACR. The audit authorities will not calculate the total error rate (TER), nor the residual error rate (RTER) of individual programmes. It will be calculated by the Commission globally (see point 4 below). In case of sub-sampling, the audit authorities need to project the errors at the level of the sampling unit based on the results of sub-sample.

4. Calculation of the TER and, if necessary, RTER

The Commission informs the Interreg programmes about the global TER/RTER of the current year and TER/RTER of the previous years via the dedicated module in SFC by 31 May year N+1.

5. Additional audit work in case RTER >2%

In case the global Interreg RTER is > 2%, the Commission performs an analysis to determine the most affected programmes. The audit authorities of the concerned programmes are informed by 31 May N+1 via the SFC module to carry out additional audit work/corrections with the goal to obtain by the Commission a global (residual) error rate that is ultimately below materiality.

As a general rule, the deadline for the additional audit work will be 6 months. In cases where the audit work required is more complex, the deadline can be extended by the Commission. However, it should not exceed the end of the calendar year (by 31 December year N+1).

When the results of the additional audit work and the related additional financial corrections are communicated via the SFC module, the Commission will analyse if further financial corrections are necessary and, in this case, will send a further follow-up letter and continue the procedure.

Commission may request additional financial corrections to be applied on the Interreg programmes affected by the irregularities detected in line with the provisions of art 49(9) of Regulation 1059/2021. In such cases, the Interreg programme authorities shall carry out the required financial corrections in accordance with Article 103 of Regulation (EU) 2021/1060.

6. Timeline overview

