

CENTRAL EUROPE 2020 Programme

Annex 17: Functions of the audit authority

The audit authority in particular:

- assesses the compliance of the programme designated authorities with the criteria relating to the internal control environment, risk management, control activities and monitoring;
- ensures that audits are carried out on the management and control systems, on an appropriate sample of projects and on the annual accounts;
- ensures that where audits are carried out by a body other than itself, the body carrying out the audits has the necessary functional independence;
- ensures that audit work takes account of internationally accepted audit standards;
- presents an audit strategy to the Commission within eight months of approval of the cooperation programme;
- updates the audit strategy annually as from 2016 until and including 2024;
- draws up an audit opinion on the annual accounts for the preceding accounting year;
- draws up an annual control report setting out the findings of the audits carried out during the preceding accounting year.