

Topic 1 - European Social Fund

Chair: John Sweeney

Reporters: Marie Kulhánková, Martin Sotona

Presentations delivered

- **Employment and Training Corporation: Training and Employment Exposure Scheme** by Tanya Mercieca, SAI of Malta
- **Audit of European Social Fund** by Carsten Holmgaard Hansen and Yvan Pedersen, SAI of Denmark
- **ECA Special Report on the Contribution of the European Social Fund in Combating Early School Leaving** by John Sweeney, ECA
- **Experiences from Audits of Programmes Financed under the ESF in Slovakia** by Iveta Fáberová, SAI of Slovakia
- **ESF Audits by the SAI of the Netherlands: Strategy, Approach and Results** by Ronnie Takens, SAI of the Netherlands

Common ideas - Good Governance

- Outsourcing of administration (risky, e.g. MT)
- Administrative capacity (MA, IB, ...), (MT, SK)
- Reliability of IT Systems (SK, DK)
- Monitoring and evaluation (poor, ECA)
- Lack of focus on real outcomes (DK, SK)

Common Ideas - SAI's Added Value 1

- National declaration (DK)
- Winding up declaration (SK)
- EU trend report (NL)
- Improvement of financial management
 - Change of national legislation regarding irregularities (DK)
 - Improvement of control system (DK)

Common Ideas - SAI's Added Value 2

- Preventive approach (DK, MT)
- Parallel audits performed by MS SAIs (common knowledge, sharing experiences, DK, NL)
- Simplifying rules and legislation (Need for definition of Early School Leaving, ECA)
- Role of performance audit
 - Needs-analysis
 - Targeting beneficiary group
 - Voice of recipients

Getting results (focus on impact of action)
Out-sourcing of admin
Value-added of SAIs
REporting irregularities
Reliance on out-sourced controls / audits
INformation technology (reliability of systems)
Active audit approach to financial improvements
Negative opinion of ECA (more to be done)
Capacity to administer funds
DEclarations

GOVERNANCE

Thank you for your attention!