



**Clean Sky 2 Joint Undertaking
Governing Board decision regarding the Strategic Audit Plan
2015 of the Internal Audit Officer (SAP-IAO 2015)**

THE GOVERNING BOARD OF THE CLEAN SKY 2 JOINT UNDERTAKING,

Having regard to article 8.2.1 of the Statutes of the Clean Sky 2 Joint Undertaking (CSJU), Annex 1 of the Council Regulation (EU) No 558/2014 of 06 May 2014 establishing the Clean Sky 2 Joint Undertaking;

Having regard to article 28 of the Financial Rules of the Clean Sky 2 Joint Undertaking laying down the rules and responsibilities of the Governing Board concerning the internal audit capability;

Whereas the internal audit capability of the Clean Sky 2 JU shall draw up an annual audit plan, which shall be reviewed and approved by the Governing Board;

Whereas the Strategic Audit Plan 2015 incorporates audit and consultancy services of the Internal Audit Officer, taking into consideration inter alia the risk assessments of the Executive Director and of the Internal Audit Officer;

Whereas the Governing Board agrees with the overall strategy and actions described in the Strategic Audit Plan 2015 as proposed by the Clean Sky 2 JU Internal Audit Officer;

HAS DECIDED to adopt the Strategic Audit Plan 2015 of the Internal Audit Officer (SAP-IAO 2015) herein annexed.

Done in Brussels on 25/03/2015,



A handwritten signature in black ink, appearing to read "Ric Parker", written over a horizontal line.

Ric Parker

Chairperson of the Governing Board



Annex: Strategic Audit Plan 2015 of the Internal Audit Officer (SAP-IAO 2015)

	<p>Clean Sky Joint Undertaking</p> <p>Internal Audit</p>	
<p>Subject : Strategic Audit Plan 2015 Internal Audit Officer (SAP-IAO 2015)</p>		
<p>Written by: Bettina Dittmann Internal Audit Officer</p>	<p>Date: 25.01.2015 Ref. : IA 2(2015)</p>	
<p><i>B. Dittmann</i></p>		

Internal Audit Planning 2015		
	topics	Description of scope
Risk assessment	R/A Update of the risk assessment of the IAO in December 2015	Review of assessment of processes in place in the previous year (2014) and initial assessment of processes newly created in 2015
Audit	<p>A/A. Audit of the implementation of CS Internal Control Standards</p> <p>A/B Audit on one of the operational processes in reconciliation with the IAS and agreed with JU management</p> <p>A/C. Follow-up on recommendations issued by the IAO in previous years based on audits and risk assessments</p> <p>A/D. Follow-up and report on the implementation of the IAS audit recommendations as responsible coordinator for the Issue Track database of the IAS.</p>	<p>An overall risk assessment of all standards will be performed by the IAO and 5 standards will be selected for assurance audit work</p> <p>To be defined</p>
Consultancy	C/A. Coordinate and support the ex-post audit (EPA) activities of the JU in 2015.	<p>The activity will focus on:</p> <ul style="list-style-type: none"> – quality control of the process – finalization of audits launched in 2014 – managing the back-log of 2012/2013 audits – calculation of the error rates of the EPA 2014 – evaluation of the EPA results – Final Ex-post Audit Report 2014 – GMT development for EPA process – support for the financial unit to implement EPA results – developing the EPA strategy for CS2; define the scope of the EPA

Internal Audit Planning 2015		
	topics	Description of scope
	<p>C/B. Guidance on the JU's Risk Management according to the CS Risk Management Manual.</p> <p>C/C. Consultancy on streamlining and shortening the production process of GAPs</p> <p>C/D. Finalise the JU's Antifraud Strategy</p> <p>C/E. Consultancy on the ex-ante validation Process</p>	<p>process in the JU after the transfer of the execution of the audits to the Common Support Centre of the Commission;</p> <ul style="list-style-type: none"> - coordinate the potential cooperation between JU and Common Audit Service of the Commission <p>Besides the standard tasks , the activity for 2015 will focus on a risk assessment for finalising the JU's Antifraud strategy.</p> <p>Process analysis and substantive review of a significant representative sample of GAPs in order to identify/develop</p> <ul style="list-style-type: none"> - typology of GAPs having caused delays - typology of most frequent root causes for delays - corrective actions to accelerate individual cases (quick fixing) - preventive (ex-ante) measures to improve the general process at different stages including possibly pre-negotiation <p>Based on the bottom-up risk assessment in the JU and in line with the Common Antifraud Strategy (AFS) of the Research family, develop the CSJU action plan for fraud prevention and detection. Decide on the need for a separate Strategy in addition to the Common AFS.</p> <p>The activity will focus on:</p> <ul style="list-style-type: none"> - Advise on eligibility issues

Internal Audit Planning 2015		
	topics	Description of scope
		<ul style="list-style-type: none"> - Guidance for improving the internal processes/controls - Guidance for ITD coordinators - Advise on integration of EPA results into ex-ante validation process for cost claims (preventive measures)