



Decision of the Governing Board approving the Annual Audit Plan 2018 of the Internal Audit Officer (Internal Audit Capability)

THE GOVERNING BOARD OF THE CLEAN SKY 2 JOINT UNDERTAKING,

Having regard to article 8(2)(l) of the Statutes of the Clean Sky 2 Joint Undertaking annexed to Council Regulation (EU) No 558/2014 of 6 May 2014 establishing the Clean Sky 2 Joint Undertaking¹;

Having regard to article 28 of the Financial Rules² of the Clean Sky 2 Joint Undertaking;

Having regard to the Decision of the Governing Board of 21 October 2016 establishing an Internal Audit Capability and approving the Internal Audit Charter³;

WHEREAS

1. The internal audit capability of the Clean Sky 2 Joint Undertaking should draw up an annual audit plan, which should be reviewed and approved by the Governing Board;
2. The Annual Audit Plan 2018 should incorporate 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;
3. The Governing Board examined the overall strategy and actions described in the Annual Audit Plan 2018 as proposed by the Internal Audit Officer of Clean Sky 2 Joint Undertaking;

HAS DECIDED:

Article 1

The Annual Audit Plan 2018 of the Internal Audit Officer annexed to this decision is approved.

Article 2

This Decision shall enter into force on the day following its adoption.

Done in Brussels, 5 April 2018

Ric Parker

Chairman of the Governing Board

Annex: Annual Audit Plan 2018 of the Clean Sky 2 JU Internal Audit Officer

¹ OJ ref. L 169/88, 7.6.2014

² Ref. CS-GB-Writ. Proc. 2016-05 Revised CSJU Financial Rules

³ Ref. CS-GB-2016-10-21 Decision IA capability

Annex: Annual Audit Plan 2018 of the Clean Sky 2 JU Internal Audit Officer (Internal Audit Capability)

Internal Audit Officer (IAO) Planning 2018		
Topics	Period (Q1-Q4/2018)	Description of scope
<ul style="list-style-type: none"> - Follow-up of recommendations of the Internal Audit Service of the European Commission (IAS) and the European Court of Auditors (ECA) - Assurance audits of the IAO 	Q1-Q4	Monitor the implementation of the open actions and provide the related information either in a dedicated tool (IAS) or upon request (ECA)
	Q1-Q2	Select a topic for assurance audit based on the risk assessment made at the end of the year 2017 and propose to CS management;
<ul style="list-style-type: none"> - Consultancy and coordination of ex-post audit (EPA) process 	Q2	Carry out assurance audit as defined in Q1
	Q3	Monitor implementation of audit recommendation stemming from previous assurance audits of the IAO
	Q1-Q4	Co-ordinate the JU's EPA processes on FP7 and H2020 projects for the year 2018; manage the cooperation with the Common Support Centre/ Common Audit Service of the Commission for implementing the H2020 Audit Strategy; update audit planning for the years 2020 onwards
	Q1-Q2	Advise the JU's Ex-post Audit Officer (EPAO) for establishing the EPA results of FP7 and H2020 programme for AAR 2017; Provisional Ex-post Audit Report 2017 for Clean Sky 2 JU

Internal Audit Officer (IAO) Planning 2018		
Topics	Period (Q1-Q4/2018)	Description of scope
		to be delivered;
	Q2	Advise EPAO on establishing the final audit results; potentially take over part of the process because of maternity leave of the EPAO; introduce the interim EPAO; Final Ex-post Audit Report 2017 and update of AA 2017 chapter to be delivered
- Consultancy on In-Kind Contribution (IKC)	Q1-Q4	Provide advice and guidance to the JU Members and their auditors for IKC certification 2016 and 2017; Follow-up implementation of audit recommendations regarding management of IKC by the JU following the related IAO audit carried out end of 2017
- Liaise with the Internal Audit Service of the Commission for the annual audit, risk assessment and audit planning	Q1-Q2	Prepare with the JU team the IAS audit on coordination with the Common Support Centre of DG RTD and provide assistance during the entire audit process (scheduled from January to June 2018)
	Q3-Q4	Provide support to the JU team for the annual risk assessment of the IAS and liaise with the auditors
- Consultancy on implementation of the H2020 Anti-Fraud Strategy	Q1-Q4	Advise management in analyzing risk of double funding and liaise with the FAIR committee as Anti-Fraud Correspondent for Clean Sky 2 JU