



**Decision of the Governing Board approving the Annual Audit Plan 2019 of the 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 Head of 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 2019 should incorporate audit and consultancy services of the Internal Audit Capability, taking into consideration inter alia, the risk assessment of the Executive Director.
3. The Governing Board examined the overall strategy and actions described in the Annual Audit Plan 2019 as proposed by the Internal Audit Capability of Clean Sky 2 Joint Undertaking,

HAS DECIDED:

Article 1

The Annual Audit Plan 2019 of the Internal Audit Capability annexed to this decision is approved.

Article 2

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

Done in Brussels, 9 April 2019

Stephane Cueille

Chairman of the Governing Board

Annex: Annual Audit Plan 2019 of the Clean Sky 2 JU Internal Audit Capability

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 2019 of the Clean Sky 2 JU Internal Audit Capability

Internal Audit Capability (IAC) Planning 2019		
topics	Period (Q1-Q4/2019)	Description of scope
<ul style="list-style-type: none"> - Follow-up of recommendations of Internal Audit Service of the Commission (IAS) and European Court of Auditors (ECA) 	Q1-Q4	Monitor the implementation of the open actions and provide the related information either in a dedicated tool (IAS) or upon request (ECA);
<ul style="list-style-type: none"> - Assurance audits of the IAC 	Q2-Q3	Carry out an audit of the data protection activities in CS2 JU – compliance with the new DP Regulation and effectiveness of implementation
	Q1 to Q3	Follow-up implementation of audit recommendations regarding management of IKC by the JU following the related IAC audit carried out end of 2017
<ul style="list-style-type: none"> - Consultancy and coordination of ex-post audit process 	Q1-Q4	Co-ordinate the JU's EPA processes on FP7 and H2020 projects for the year 2019; 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 for establishing the EPA results of FP7 and H2020 programme for AAR 2018; Provisional and Final Ex-post Audit Report 2018 for Clean Sky 2 JU to be delivered;
<ul style="list-style-type: none"> - Consultancy on the assessment of the Internal Control Principles 	Q2	Provide support for the self-assessment of the JU management regarding the implementation of the new Internal Control principles, as adopted by the GB in 2017;

Internal Audit Capability (IAC) Planning 2019		
topics	Period (Q1-Q4/2019)	Description of scope
<ul style="list-style-type: none"> - 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 comments to the IAS risk assessment and Strategic Audit Plan
	Q3-Q4	Provide support to the JU team for the first assurance audit of the IAS (topic not finally decided yet)
<ul style="list-style-type: none"> - Consultancy on Anti-Fraud measures 	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 for the implementation of the H2020 Anti-Fraud Strategy
	Q1-Q2	Develop Anti-Fraud Strategy for CS2 JU on administrative processes and propose to management
Consultancy on JU risk management	Q1-Q4	Advise management on risk register and annual risk assessment exercise