



## **Decision of the Governing Board approving the Annual Audit Plan 2020 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 Undertaking<sup>1</sup>,

Having regard to Article 30 of the Financial Rules<sup>2</sup> 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 Charter<sup>3</sup>,

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 2020 should incorporate audit and consultancy services of the Internal Audit Capability, taking into consideration inter alia, the risk assessment of the Clean Sky 2 Joint Undertaking drawn up by the Executive Director.
3. The Governing Board examined the overall strategy and actions described in the Annual Audit Plan 2020 as proposed by the Internal Audit Capability of Clean Sky 2 Joint Undertaking,

**HAS DECIDED:**

### **Article 1**

The Annual Audit Plan 2020 of the Internal Audit Capability annexed to this decision is approved.

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<sup>1</sup> OJ ref. L 169/88, 7.6.2014

<sup>2</sup> Ref. CS-GB-Writ. Proc. 2019-07 Revised CSJU Financial Rules

<sup>3</sup> Ref. CS-GB-2016-10-21 Decision IA capability



## Article 2

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

Done in Brussels, 28 April 2020

On behalf of the Governing Board, through written procedure  
No. 2020 –03

Axel Krein

Executive Director

A handwritten signature in blue ink, appearing to read 'Axel Krein', is positioned to the right of the printed name and title.

Annex: Annual Audit Plan 2020 of the Clean Sky 2 JU Internal Audit Capability



**Annex: Annual Audit Plan 2020 of the Clean Sky 2 JU Internal Audit Capability**

| Internal Audit Capability (IAC) Planning 2020  |                        |   |
|--|------------------------|---|
| topics   | Period<br>(Q1-Q4/2020) | Description of scope  |
| – Follow-up recommendations of Internal Audit Service (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)   |
| – Assurance audits of the IAC  | Q1-Q2                  | Carry out an assurance audit on the Data Protection Management of CS2 JU<br>(the audit has been transferred from the 2019 IAC plan to 2020)   |
| – Consultancy and coordination of ex-post audit (EPA) process                                    | Q1-Q4                  | Co-ordinate the CS2 JU's EPA processes on H2020 projects for the year 2020; manage the cooperation with the Common Implementation Centre/ Common Audit Service of the Commission for implementing the H2020 Audit Strategy; |
|  | Q1                     | Advise the CS2 JU's Ex-post Audit Officer (EPAO) for establishing the EPA results of the H2020 programme for 2019; Provisional Ex-post Audit Report 2019 and related part in the AAR 2019 to be delivered;                  |
|  | Q2                     | Advise EPAO on updating the audit results;<br>Final Ex-post Audit Report 2019 and update of AAR 2019 chapter to be delivered  |
| – Consultancy on the assessment of the Internal Control System                                   | Q1-Q4                  | Provide support for the continuous assessment of the CS2 JU management regarding the functioning of the Internal Control System   |



| Internal Audit Capability (IAC) Planning 2020   |                        |  |
|---|------------------------|--|
| topics  | Period<br>(Q1-Q4/2020) | Description of scope   |
|   |                        | Advise on the finalization of the self-assessment exercise carried out by the Internal Control Coordinator regarding the Internal Control Principles                             |
| – Liaise with the Internal Audit Service (IAS) of the Commission for the annual audit | Q3-Q4                  | Provide support to the JU team for the assurance audit of the IAS on Grant Implementation  |
| – Consultancy on the CS2 JU's anti-fraud measures                                     | Q1-Q4                  | Liaise with the Anti-fraud Committee of DG R&I (FAIR) as Anti-Fraud Correspondent for CS2 JU   |
|   |                        | Liaise with the Anti-fraud Office of the Commission (OLAF)   |
|   |                        | Follow-up on JU actions stemming from the global Research Antifraud Strategy of the Commission   |
|   | Q1-Q2                  | Coordinate the finalization of the specific Anti-Fraud Strategy for CS2 JU on JU processes and propose to management   |
| – Consultancy on CS2 JU risk management   | Q1-Q4                  | Advise management on the CS2 JU global risk assessment process, including the revision of the Risk Management Manual, and coordinate the maintenance of the global risk register |