

Decision of the Governing Board approving the Annual Audit Plan 2017 of the Internal Audit Officer

THE GOVERNING BOARD OF THE CLEAN SKY 2 JOINT UNDERTAKING,

Having regard to Council Regulation (EU) No 558/2014 of 6 May 2014 establishing the Clean Sky 2 Joint Undertaking, and in particular Article 8(2)(l) of the Statutes annexed thereto;

Having regard to the Decision of the Governing Board of 21 October 2016 establishing an Internal Audit Capability and approving the Internal Audit Charter¹;

Having regard to the Financial Rules² of the Clean Sky 2 Joint Undertaking, and in particular Article 28;

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 2017 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 2017 as proposed by the Internal Audit Officer of Clean Sky 2 Joint Undertaking;

HAS DECIDED:

Article 1

The Annual Audit Plan 2017 of the Internal Audit Officer annexed to this decision is approved.

¹ Ref. CS-GB-2016-10-21 IAC_charter

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

Article 2

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

Done in Brussels, Date

8th May 2017



On behalf of the Governing Board,



Tiit Jürimäe
Interim Executive Director

Annex: Annual Audit Plan 2017 of the Internal Audit Officer

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	<p>Clean Sky 2 Joint Undertaking</p> <p>Internal Audit</p> 	
<p>Subject : Annual Audit Plan 2017 of the Internal Audit Officer (IAO)</p>		
<p>Written by: Bettina Dittmann Internal Audit Officer</p>	<p>Date: 20.01.2017 Ref. : IA 2(2017)</p>	

Annual Audit Plan 2017 of the Internal Audit Officer (IAO)		
	Topics	Description of scope
Q1	<ul style="list-style-type: none"> - Risk assessment of core business processes (same methodology of MARCI model used as in previous years) - Selection of topics for assurance audits and consultancy - Consultancy and coordination of ex-post audit process - Consultancy on In-Kind Contribution (IKC) - Consultancy on implementation of the H2020 Anti-Fraud Strategy - Follow-up of IAS and ECA recommendations 	<p>Based on an update of the descriptions of the JU's business processes in the Quality Manual significant risks requiring mitigating actions will be identified and topics for assurance audits will be selected;</p> <p>Advise and support the JU's Ex-post Audit Officer; coordinate the JU's EPA process on H2020 projects the EPA process with the Common Support Centre/ Common Audit Service of the Commission;</p> <p>Provide advice and guidance to the JU Members and their auditors for IKOP reporting and certification; Provide advice and guidance for JU management and GB regarding certification and JU validation process for IKOP and IKAA;</p> <p>Advise JU management on fraud risks and related mitigating actions</p>
Q2	<ul style="list-style-type: none"> - Focus on coordination of ex-post audit process - Liaise with the Internal Audit Service of the Commission for the annual audit (scheduled from April to June) - Follow-up of IAS and ECA recommendations - Consultancy on IKC 	<p>See above in Q1;</p> <p>Prepare with the JU team the IAS audit on performance management of the JU and provide assistance during the entire audit process.</p> <p>See above in Q1;</p>
Q3	<ul style="list-style-type: none"> - Assurance Audit I - Follow-up on recommendations from Interim evaluation of CS2 and Final evaluation of CS - Follow-up and closure of IAS and ECA recommendations 	<p>As defined in Q1;</p> <p>Monitor the implementation of recommendations and advise management on the required actions</p>

Q4	<ul style="list-style-type: none">- Assurance Audit II - Follow-up on recommendations from Interim and Final evaluation - Follow-up and closure of IAS and ECA recommendations	As defined in Q1; See above in Q3;
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