



“Sustainable roofs and subsidies”

an overview of the process and the executive organisation :

An ERDF supported program grants a subsidy on the application of an **energy-saving coating on company buildings**.

The employees of the Agency assess the incoming subsidy applications of potential beneficiaries and, after internal **approval based on more eyes principle and built-in controls**, the Agency pays the amount of the subsidy.

For each application, a maximum subsidy amount of EUR 75,000 can be granted and paid out.

A subsidy may be applied to and awarded **for a maximum of once per company building**.

The government has ordered a strong emphasis on services; the turnaround time and complexity of the application procedure must not slow down **applying to** and the **granting of** the subsidy (and thus the application of the energy-saving coating).

The implementing agency records the subsidies paid as costs in its financial statement.

A received whistleblowers notification indicates fraud in the past 2 calendar years.

Case, page 2

“Sustainable roofs and subsidies”

The data analysis

Because of the whistleblowers notification , the auditor wants to introduce a new tool : **data analysis**,
by the use of internal data as collected and stored in the Agencies electronic files and by the use of external data as well.

Case / questions :

1. What would be the risks identified by you, when performing *a FRA* before starting your audit?
2. What data analysis focused *on internal data* would you propose?
3. What data analysis focused *on internal and external data* would you propose?