

## EFMZV NL 2017 - 2018

Calculation template for residual total error rate (RTER)		
A	Audit population	€ 12.078.239,09
B	Expenditure audited	€ 8.797.048,50
C	Errors found in the sample	-
D	Total Error Rate (TER) after extrapolation	0,00%
E <sub>1</sub>	Amounts under Art 137.2 (ongoing assessment)	-
E <sub>2</sub>	Other negative amounts deducting expenditure originally declared in the reference accounting year*	-
F=A-E <sub>1</sub> -E <sub>2</sub>	Population without ongoing assessment and without other negative amounts deducting expenditure originally declared in the reference accounting year	12.078.239
G=D*F	Amount at risk	-
H	Financial corrections relating to errors detected by AA or applied by the MA/CA if such corrections intend to reduce the risks identified by AA	-
I=F-H	Amount certifiable in the accounts	12.078.239
J=G-H	Residual amount at risk	-
K=J/I	Residual Total Error Rate (RTER)	0,000%
L=(J-0.02*I)/0.98	Amount of correction to reduce residual risk to materiality level (extrapolated financial correction)	NA RTER not exceeding 2%
M=(J-L)/(I-L)	Residual Total Error Rate (RTER) after extrapolated correction	NA RTER not exceeding 2%

\*Corrections included under H and the ones already deducted from the positive population when establishing audit population A (see sampling GN section 4.6) shall not be part of these amounts.

Concerning negative amounts for the purpose of residual risk, please see the following clarifications:

1. Negative amounts withdrawing expenditure of previous accounting years cannot be included in the calculation of the residual risk.
2. For the purpose of calculating F, in addition to the amounts under ongoing assessment (E), the following negative amounts referring to positive amounts declared in the reference accounting year can be also deducted from the base population A:
  - a) deductions not related to irregularities (for example transfer of operations from one programme to another)
  - b) corrections related to irregularities (other than the ones under H and the ones already deducted from the positive population when establishing audit population A (see sampling GN, section 4.6). (For example, the corrections resulting from the management verifications carried out on the expenditure declared in the reference accounting year can be deducted.)