## Question for written answer E-002711/2022 to the Commission Rule 138 Christian Ehler (PPE)

Subject: System and process audits under Horizon Europe

One novel aspect of the implementation of Horizon Europe is that it allows for system and process audits to be carried out in order to simplify financial administration for project beneficiaries. The first pilot of the system and process audits has already taken place.

- 1. What is the Commission's assessment of the pilot?
- 2. What are the next steps to harness the full potential of this novel auditing procedure?