

A person is walking from left to right across a large, modern airport terminal. They are wearing a dark jacket and dark pants, and are pulling a black rolling suitcase. The floor is highly reflective, showing the person's reflection. In the background, there is a large glass wall that looks out onto an airport tarmac where several airplanes are parked. The sky is blue. A large yellow rectangular area is overlaid on the left side of the image, containing text.

Assistance for the implementation of performance and charging schemes for the single European sky for oversight competences

NSAs Coaching

Project developed under DG MOVE Request for Services
(ref. Ares(2019)4503007) under Framework Contract MOVE/E3/2016-401



1. WELCOME

1. Welcome | The Team Supporting You!



European Commission



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Eva Leka
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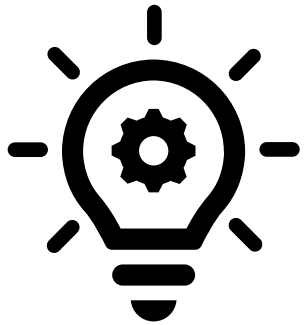


Giacomo Potenza
Subject Matter Expert



Viviane Meunier
IFRS Expert

1. Introduction | Tell us about yourself!



- 1. What is your role?*
- 2. Where are you from?*
- 3. How many years of experience?*

Content

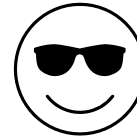


1. Welcome	Basic rules of the virtual coaching session; The Team Supporting You!	09:00 - 09:15
2. Introduction	Context and objective of the project; Milestones of the project; Objectives of the coaching session; Regulatory basis; Structure and Scope	09:15 - 09:45
3.1. Planning	Defining objective and scope; Request information to service provider; Preliminary risk assessment; Sample items to be tested	09:45 - 10:15
3.2. Execution	Verification of costs by nature	10:15 - 11:00
Coffee break		11:00 - 11:15
3.2. Execution	Verification of the bookings of costs on cost centres; verification of allocations	11:15 - 12:00
Lunch		12:00 - 13:00
3.2. Execution	Verification of specific lines, revenues and unforeseen changes	13:00 - 14:45
Coffee break		14:45 - 15:00
3.3. Conclusion	Summarise and share draft findings; finalise verification report; follow-up on findings	15:00 - 15:30
4. Wrap-up	Toolkit of the Verification Programme; Next steps; Q&A	15:30 - 16:00

1. Welcome | Rules of the virtual coaching session



Is anybody there?



Lights, camera,
action!



Leave work at work



Time is gold



Time to shine



Get comfy



2. INTRODUCTION

2. Introduction | Context and objective of the project



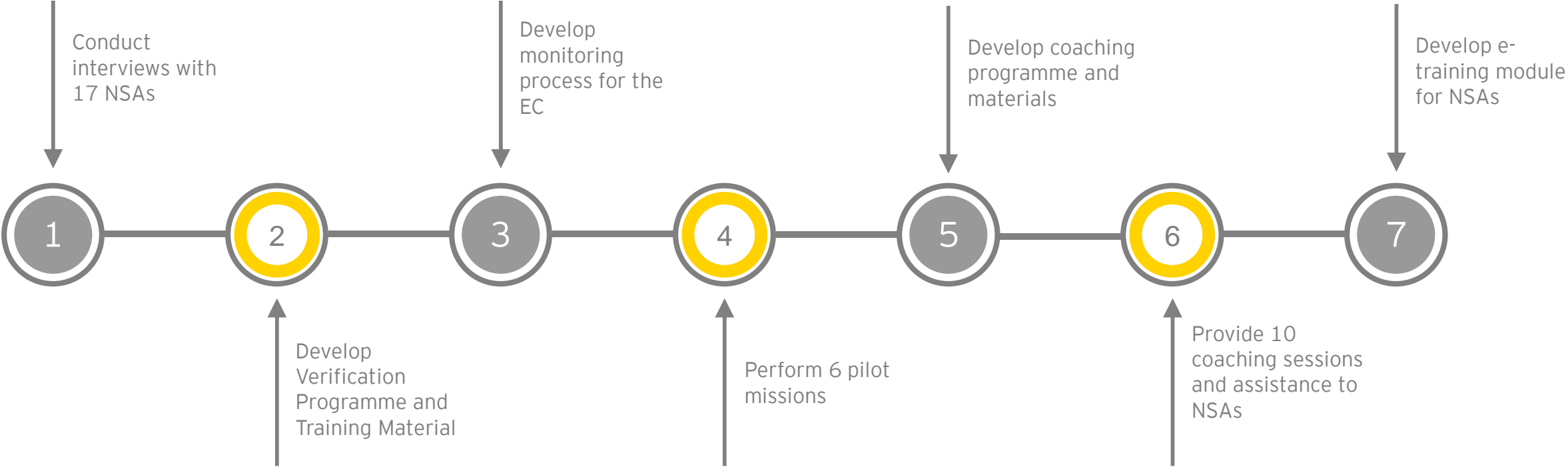
ECA report findings:

- **NSAs do not regularly conduct inspections on important elements of the costs charged to users: eligibility, economy and adequate cost allocation.** [...] the Commission's guidance on cost allocation between en-route and terminal charging zones was insufficient, leading to the risk of cross-subsidization between en-route and terminal navigation services. [Pages 43, 44 of the report]
- **No regular inspections were carried out to provide assurance that only eligible costs are included in the charging scheme nor on whether they were incurred in a cost-efficient manner and adequately allocated between en-route and terminal charging zones.** [Page 27 of the report]
- **The Commission and the NSAs should regularly conduct the inspections set out in the current legislation,** covering in particular the eligibility of costs charged and their allocation between en-route and terminal charging zones. [Recommendation 4 - Ensure inspection coverage of the charging scheme. Pages 43, 44 of the report]

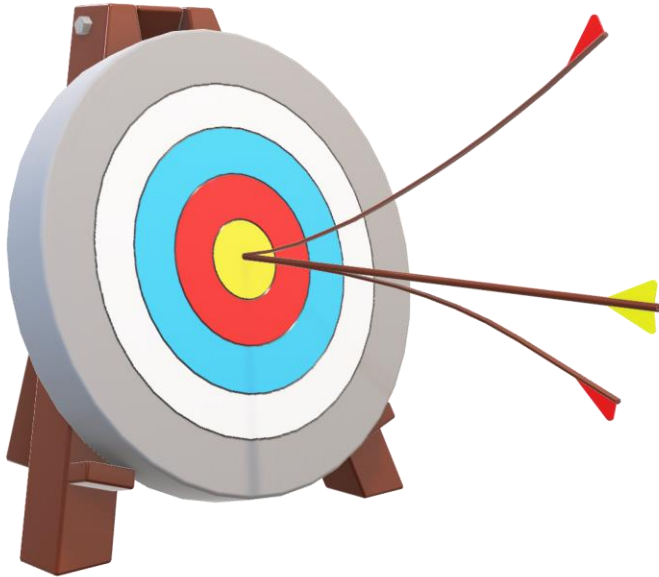
Project Objective

Support the development of a structured and systematic approach for NSAs regarding the verification of the determined and actual ANS costs

2. Introduction | Milestones of the project



2. Introduction | Tell us ...



*What are your
expectations?*

www.menti.com, code 38 71 25 1




2. Introduction | What are the objectives of the coaching session?



Understand the objectives of the Verification Programme and Training Material.




Use efficiently the Verification Programme and Training Material.




Maximise the efficiency of people using the Verification Programme by leveraging all tools developed.




Identify the different steps of the verification process.



Understand all procedures and understand how to apply them.



Foster exchange between NSAs on common challenges faced, procedures and best practices that are applied when performing the verifications.



2. Introduction | Regulatory basis for cost-eligibility verifications to be performed by the NSAs



Regulation (EC) No 550/2004
Regulation (EC) No 1070/2009

Overarching legal basis for cost-eligibility verifications by NSAs

- *Art. 2: the NSAs need to “ensure the appropriate supervision” of the application of the Regulation, and to “organise proper inspections and surveys to verify compliance” with the Regulation.*
- *Art. 15(2): Establishes the principles to be followed when establishing the **cost-base for charges**.*



Regulation (EU) No 2019/317

Reference for specific elements that need to be subject to the verification performed by NSAs in the context of RP3

- *Recital 29: NSAs should verify that the **established determined costs only comprise cost items that are eligible** under the performance and charging scheme.*
- *Art. 22(7): NSAs shall verify that **the cost bases for en-route and terminal charges are compliant with the requirements** of Art. 15(2) of Regulation (EC) No 550/2004 and Regulation (EC) No 1070/2009, and with Art. 22 of the Regulation (EU) 2019/317.*
- *Art. 23: provisions of **Art.22** shall apply also to **actual costs**.*
- *Art. 28: sets the **rules** governing a **cost risk sharing mechanism** between the airspace users and ANSPs.*
- *Art. 28(7): NSAs shall elaborate an **annex to its annual performance monitoring report** in which it reports the **verification of the correct application by ANSPs of the provisions of Article 28**.*

2. Introduction | Structure and scope of the Verification Programme and the Training Material



Areas addressed

- **Reconciliation** of audited statutory financial statements to the regulated accounts of ANSP;
- **Allocation** between **en route and terminal** and between **charging zones**;
- **Eligibility** of **determined costs** for RP2 and RP3;
- **Verification of actual costs** for RP2 and RP3, in particular costs exempt from cost risk sharing mechanism;
- **Deduction of other revenues** from the determined costs.
- **Verification that the unit rate submitted** to the Commission in November is the same as the one published in the AIP and applied by the CRCO.
- Verification that the performance targets set in the draft performance plan are **consistent with the Union-wide performance targets**.



Sections in the reporting tables addressed

- **Reporting Table 1** (Annex VII of Reg. (EU) 2019/317)
 - **Detail by nature and by service**
 - **Complementary information** (asset base, cost of capital, common projects, investments, Eurocontrol costs)
- **Reporting Table 2** (Annex IX of Reg. (EU) 2019/317)
 - **Differences between determined and actual costs** referred to in Art. 28(4) to 28(6)
 - **Other revenues** - Union assistance programmes and other public funding
- **Reporting Table 3** (Annex IX of Reg. (EU) 2019/317)
- **Reporting Table 4** (Annex IX of Reg. (EU) 2019/317)

⚠ Not within scope:

- Interpretation of the Regulation
- Interdependencies with other KPIs
- Traffic risk sharing, traffic adjustments, financial incentive schemes and most of the other adjustments
- Calculation of the unit rates



3.1 PLANNING

3.1 Planning Phase | Define objective and scope



Applicable regulation:

- ▶ Regulation (EU) 2019/317
 - ▶ Article 22: “The **cost base** for en route and terminal charges **shall consist of the determined costs** related to the provision of air navigation services in the charging zone concerned”
 - ▶ Article 28: “[A] **cost risk sharing mechanism** shall be applied [...] **Differences between determined costs** included in the performance plan **and actual costs** shall be **shared between air navigation service providers and airspace users**”
- ▶ Regulation (EC) No 550/2004
 - ▶ Article 12: “Air navigation service providers, whatever their system of ownership or legal form, **shall draw up, submit to audit and publish their financial accounts**. These accounts **shall comply with the international accounting standards** adopted by the European Union [...] or to the maximum possible extent.



Determined

▶ Objective:

The compliance of the ANSPs’ practices and their reported costs with the criteria and principles outlined as regards ANS costs in the SES regulatory framework.

▶ Scope:

An in-depth review of all the elements of the cost base ahead of the start of the next Reference Period, considering that the determined costs are used to establish, as part of the Performance Plans, the stable cost-base for the charges to airspace users during the five-year period.



Actual

▶ Objective:

The compliance of the ANSPs’ practices and their reported costs with the criteria and principles outlined as regards ANS costs in the SES regulatory framework.

▶ Scope:

An annually in-depth review of all the elements of the cost base which form the base line value for the upcoming reference period.

The unit rate is calculated starting from the determined costs in nominal terms, however, the reported annual costs form the basis for the determined costs in the following period.

3.1 Planning Phase | Request information to the Service Provider

NSAs to access documents

- Obtain from the ANSPs under their supervision, **relevant data necessary** for the purpose of **ensuring the proper implementation and oversight of the SES Regulations**.
- **ANSPs should facilitate inspections and surveys carried out by the NSAs** for the purpose of monitoring the implementation of the performance and charging schemes.
- **A set of tools is developed to facilitate the performance of the verification, including a standardised list of documentation to be requested from the ANSP and a dedicated Pre-fieldwork Questionnaire** in order to facilitate the gathering of the preliminary information.



Standard list of documents to be requested

- List of the main documents required for a cost verification;
- **Part of the tools developed** for assisting NSAs in their cost verifications;
- **This list cannot be exhaustive and fully applicable to all ANSPs** (due to the differences amongst ANSPs' accounting standards, technologies and methodologies);
- **NSA should tailor this list** to their ANSPs specificities.



Pre-fieldwork Questionnaire to be filled in by the ANSP

- A tool to be used **during the Planning phase** of the verification process;
- To be **filled in by ANSP, for the collection of preliminary information**, mainly as regards changes in ANSP legal structure, operations and methodologies;
- Developed to **support the NSA in its initial analysis of the numbers** reported by the ANSP in the reporting tables and to **perform a preliminary risk assessment**.



How will they be communicated?

The above mentioned tools should be sent out together with the Letter for the announcement of the verification.

3.1 Planning Phase | Concept of preliminary risk assessment and Sampling



Risk assessment and sample size implication

- Risk assessment is performed to help identify risks related to the entities and, or transactions;
- In order to identify these risks, different elements are considered during the planning phase, which include the use of professional judgement on internal controls, as well as previous audit reports (some examples can be seen on the scheme on the right side);
- Determining the sample size aims to respond to those identified risks;
- The risk assessment will impact the sample size in terms of number of items to be tested.

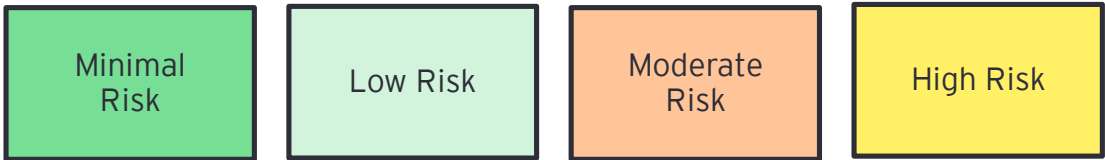
Risk resulting from ANSPs environment & NSA's previous experiences

- ▶ Unusual pressure on management;
- ▶ Nature of the business;
- ▶ Factors affecting the industry;
- ▶ Risk related to fraud;
- ▶ Changes in management during the period;
- ▶ Complexity of the organisation.

Work of internal and, or statutory auditors and, or previous NSA audit/ verification reports

- ▶ Qualified or non qualified audit opinion;
- ▶ Internal audit report;
- ▶ Previous NSA's audit report;
- ▶ Previous NSA's verification report.

Professional Judgement



The higher the risk level, the higher the number of items to be verified

3.1 Planning Phase | Perform preliminary risk assessment



Determined

- *The critical elements for achieving the performance targets;*
- *General checks on the overall quality of the submitted reporting tables, considering the integrity of the formulas and that no error message is showing;*
- *Large variations between the determined costs by nature and the actual costs of the previous RP (or the baseline) and insufficient explanatory information in the Performance Plans;*
- *Large variations in the yearly actuals of the previous RP with a peak in the year before the last year of the RP;*
- *The modified or unmodified audit opinion.*
- *The value of funded projects (i.e. common projects, public funding and Union assistance programmes) in Reporting Table 4 does not correspond with the amounts (total CAPEX for the project) in the investment section of the Annual Monitoring Report;*
- *Weak or insufficiently elaborated allocation methodology for the allocation of costs between en route and terminal and between charging zones, not revised since the previous RP;*
- *Specific legal considerations as regards ownership of assets used for providing ANS, etc.*



Actual

- *General checks on the overall quality of the submitted reporting tables, considering the integrity of the formulas and that no error message is showing;*
- *The report of costs exempt under the cost sharing mechanism (Art.14 of Regulation (EU) 391/2013) from RP2;*
- *The underlying breakdowns and information as regards Table 4 (Annex IX of Regulation (EU) 2019/317);*
- *The organisational set-up of the ANSP and, for ANSPs that are public entities, any changes in the institutional arrangements or relevant governing legislation;*
- *Results from NSA verifications of cost-eligibility from previous RPs;*
- *Overall replies provided by the ANSP to the Pre-fieldwork Questionnaire.*

Other cases?

The above mentioned cases are a non exhaustive list of examples to validate the Preliminary Risk Assessment. It works in combination with the respective tool built as a template to help the NSAs in documenting their Risk Assessment.

3.1 Planning Phase | Sample items to be tested



Determined

- **Use of professional judgement** on internal controls as well as other auditors' reports
- **Review the costs by nature declared** by the ANSPs and the service providers and **their variances compared with the previous years.**
- **Identify the population of cost items included in the reporting tables:**
 - Review the detailed breakdown of cost items per each cost by nature to each service provider.
 - Reconcile the total breakdown with the total amount declared by the service providers per each cost by nature.
 - Identify the total number of items per each cost by nature.
 - Concerning staff cost category, collect the detailed cost breakdown per person (if possible).
- **Determine the sample size:**
 - **Sort the detailed item list** per each cost by nature **from the largest amount to the smallest** and start selecting from the highest value.
 - **Select the 10 highest value items or 10% of the total number of items per cost category, whichever is the highest.** If population is less than 10 items, then full population will be tested.
 - **When an ANSP has been considered as high risk, then high risk items need to be systematically added in the sample.**



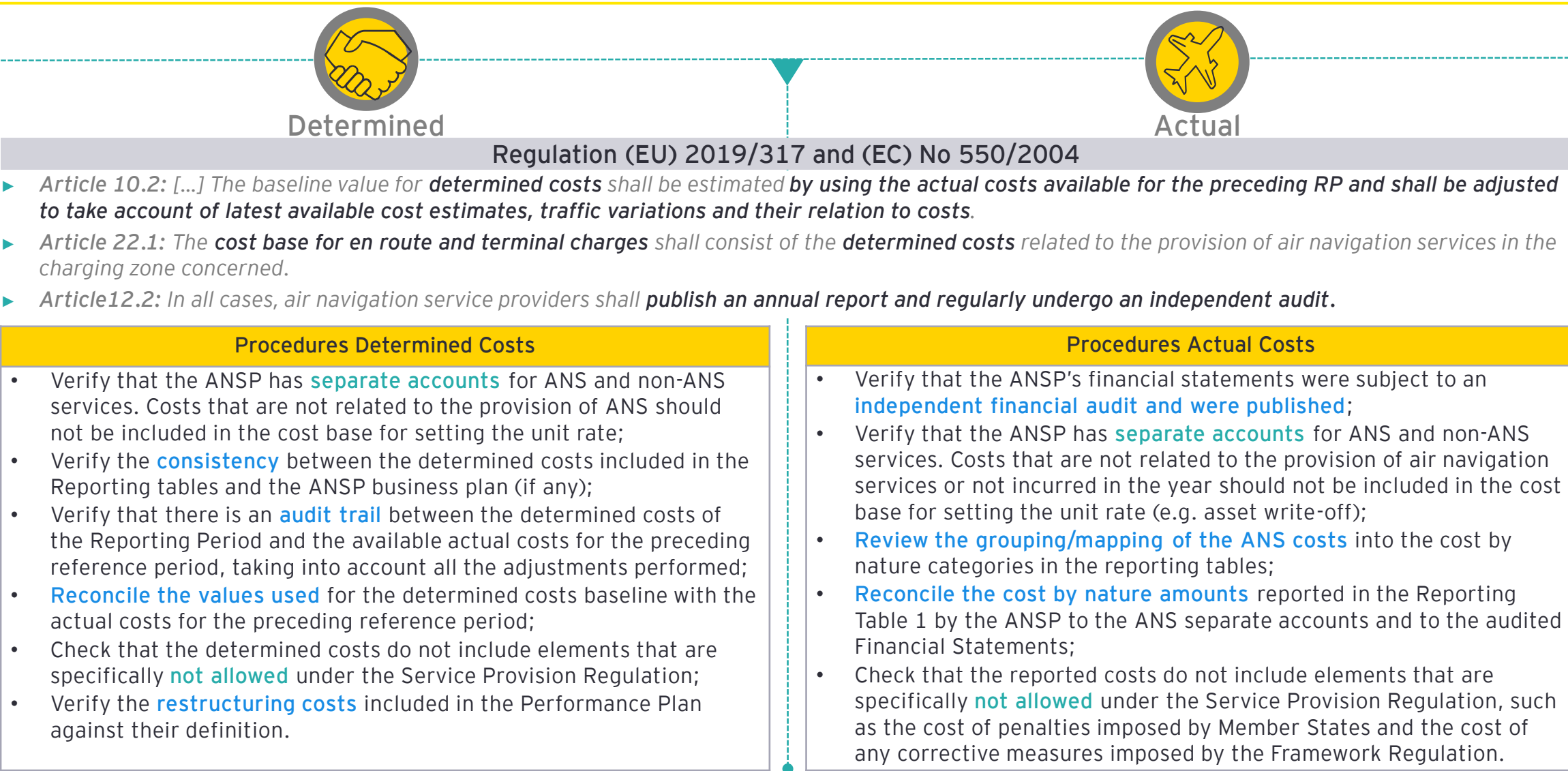
Actual

- For the **verification of the eligibility of costs** => **same steps as determined costs.**
- For the **verification of the adjustments** resulting from the unforeseen changes reported as per the requirements of the Article 28 of the Regulation (EU) 2019/317 and reflected in Reporting Table 2B.
 - **The NSAs can verify those adjustments incurred that have significant variance between the determined and the actual costs.**
- For the **verification of the cost allocations:**
 - NSAs can **start the verification of the cost allocations** based on the information they have at hand **during the second part of the prior year.**
- At this point in time, **the final information is not yet available**, however, the NSAs can manage their fieldwork time efficiently by verifying the information in hand.
- Once the service providers will have the finalized data, the NSAs can verify during the fieldwork of the current year only the differences from the last verification performed during the second part of year n-1.
 - As such, there will be **no need for the NSAs to sample the cost allocations** to be verified.

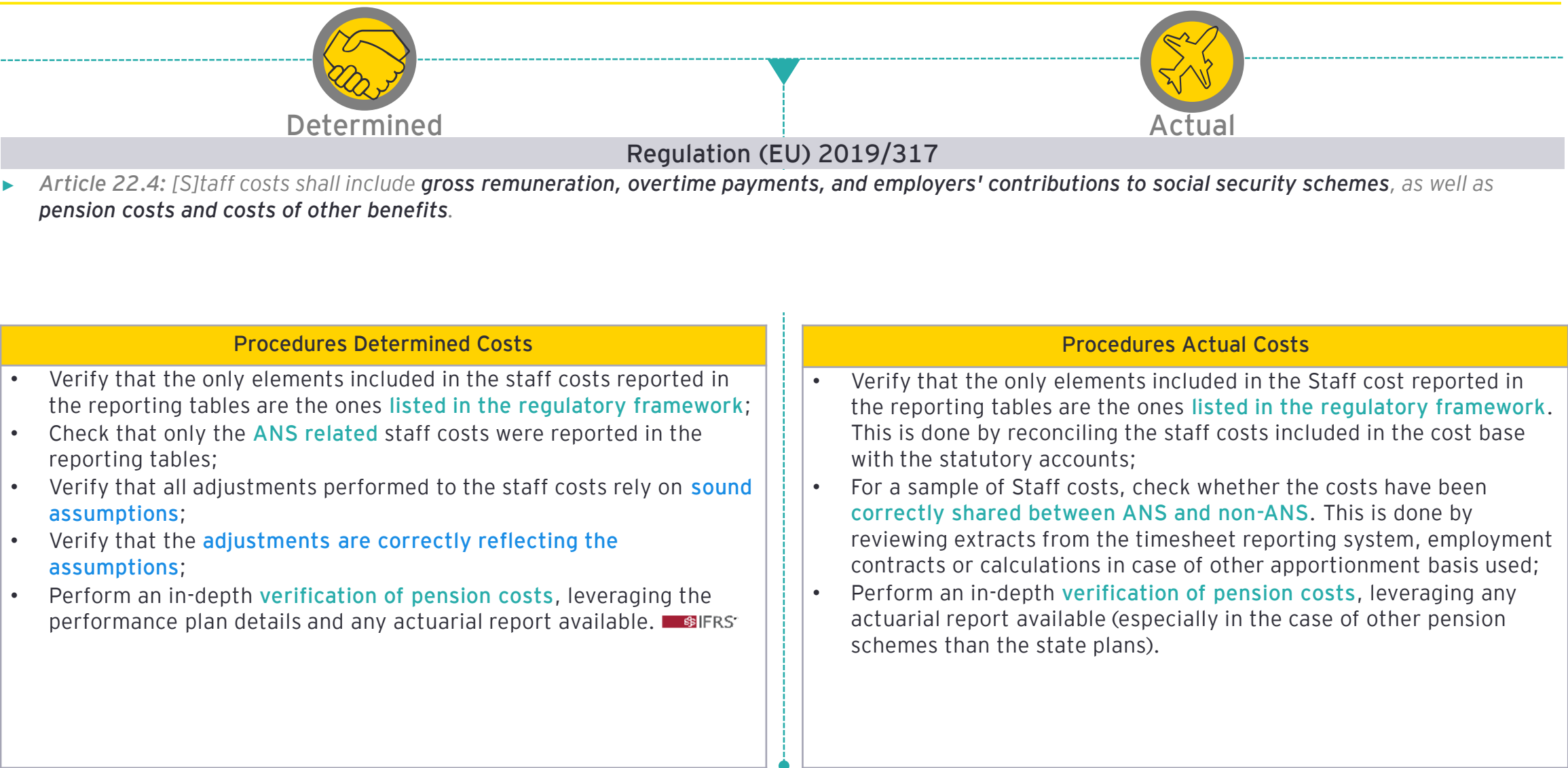


3.2 EXECUTION

3.2 Execution Phase | Verification of costs by nature - Transversal to all cost categories by nature



3.2 Execution Phase | Verification of costs by nature - Staff costs



3.2 Execution Phase | Verification of costs by nature - Operating costs other than staff costs



Determined



Actual

Regulation (EU) 2019/317

- Article 22.4: [O]perating costs other than staff costs shall include **costs incurred for the purchase of goods and services used to provide air navigation services**, including outsourced services, material, energy, utilities, rental of buildings, equipment and facilities, maintenance, insurance costs and travel expenses.

Procedures Determined Costs
<ul style="list-style-type: none">Verify that the only elements included in the other operating cost reported in the reporting tables are the ones listed in the regulatory framework;Check that only the ANS related other operating costs were reported in the reporting tables;Verify that all adjustments performed to the other operating costs rely on sound assumptions;Verify that the adjustments are correctly reflecting the assumptions.

Procedures Actual Costs
<ul style="list-style-type: none">Verify that the only elements included in the other operating cost reported in the reporting tables are the ones listed in the regulatory framework;For a sample of other operating costs, check whether the costs have been correctly shared between ANS and non-ANS.

3.2 Execution Phase | Verification of costs by nature - Depreciation



Determined



Actual

Regulation (EU) 2019/317

- **Article 22.4:** *[D]epreciation costs shall include costs related to the total fixed assets in operation for the purpose of providing air navigation services. [They] shall be depreciated in accordance with their expected operating life, using the straight-line method applied to the costs of the assets being depreciated. Historical or current cost accounting shall be applied for the calculation of the depreciation. The methodology used to calculate depreciation costs shall not be altered during the duration of the depreciation and shall be consistent with the cost of capital applied, that is to say nominal cost of capital for historical cost accounting and real cost of capital for current cost accounting.*

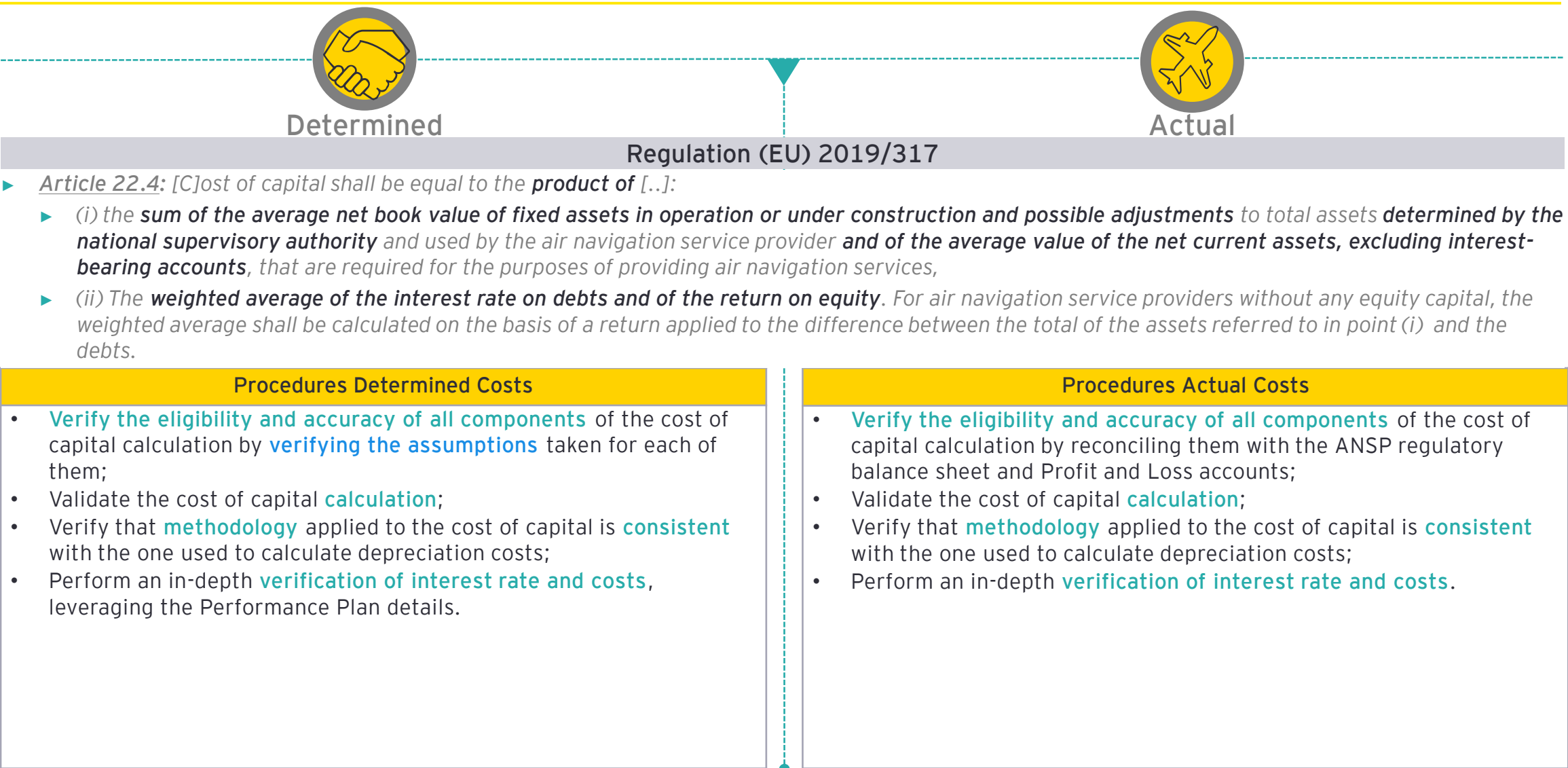
Procedures Determined Costs

- Verify that the only depreciation cost included in the reporting tables are the ones **allowed by the regulatory framework**;
- Check that only the **ANS related** depreciation costs were reported in the reporting tables.
- Verify that the value of fixed assets is being depreciated in accordance with their **expected operating life**, using the **straight-line method**.
- Verify that the depreciation **methodology used was consistent** with the one applied to the cost of capital calculation.
- Verify that the methodology used to calculate depreciation costs was **not altered** during the duration of the depreciation.
- Verify that all adjustments performed to the other operating costs rely on **sound assumptions**;
- Verify that the **adjustments are correctly reflecting the assumptions**.

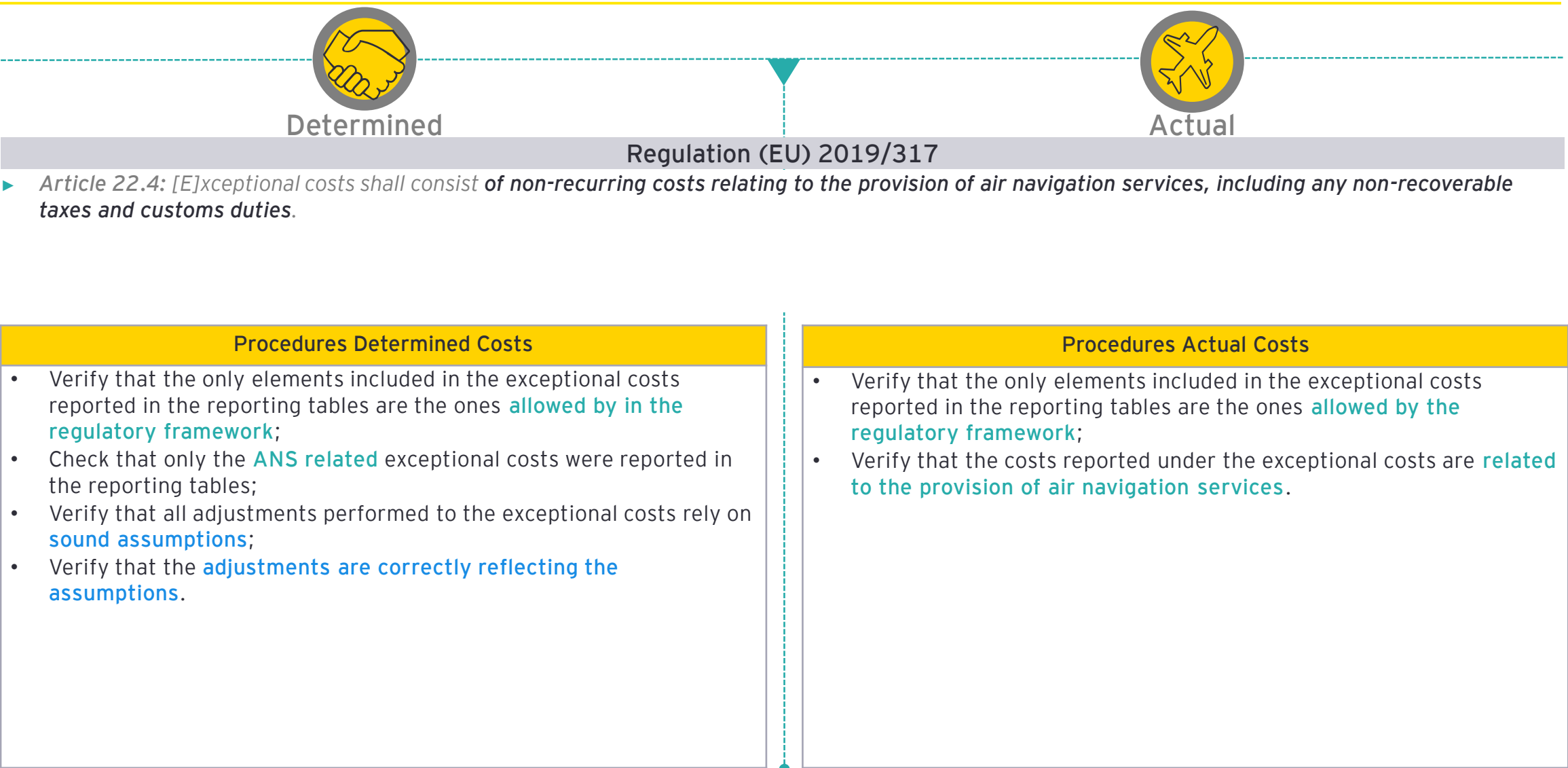
Procedures Actual Costs

- Verify that the only depreciation cost included in the reporting tables are the ones **allowed by the regulatory framework**. This refers to the check that no cost is double charged to the airspace users through depreciation and through other operating costs nor that no depreciation is accounted for assets under construction;
- For a sample of depreciation costs, check whether the costs have been **correctly shared between ANS and non-ANS**. This is done by analysing the basis for the separation and possible allocation of depreciation costs (based on the assets use) between regulated ANS and non (regulated) ANS, and test how this is put in practice;
- Verify that the value of fixed assets was depreciated in accordance with their expected **operating life**, using the **straight-line method**;
- Verify that the depreciation **methodology used was consistent** with the one applied to the cost of capital calculation;
- Verify that the methodology used to calculate depreciation costs was **not altered** during the duration of the depreciation.

3.2 Execution Phase | Verification of costs by nature - Cost of capital



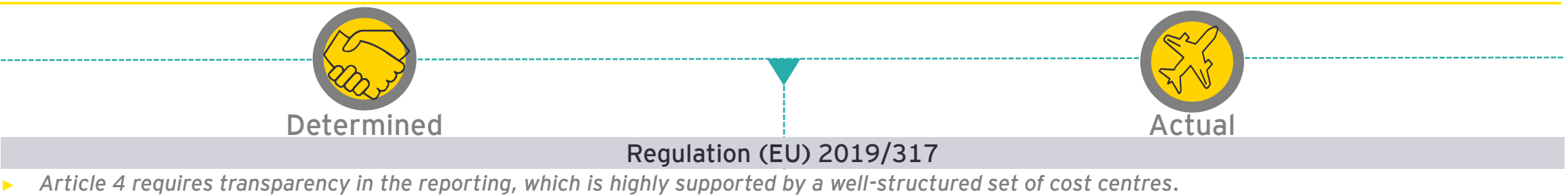
3.2 Execution Phase | Verification of costs by nature - Exceptional costs



Coffee break ?



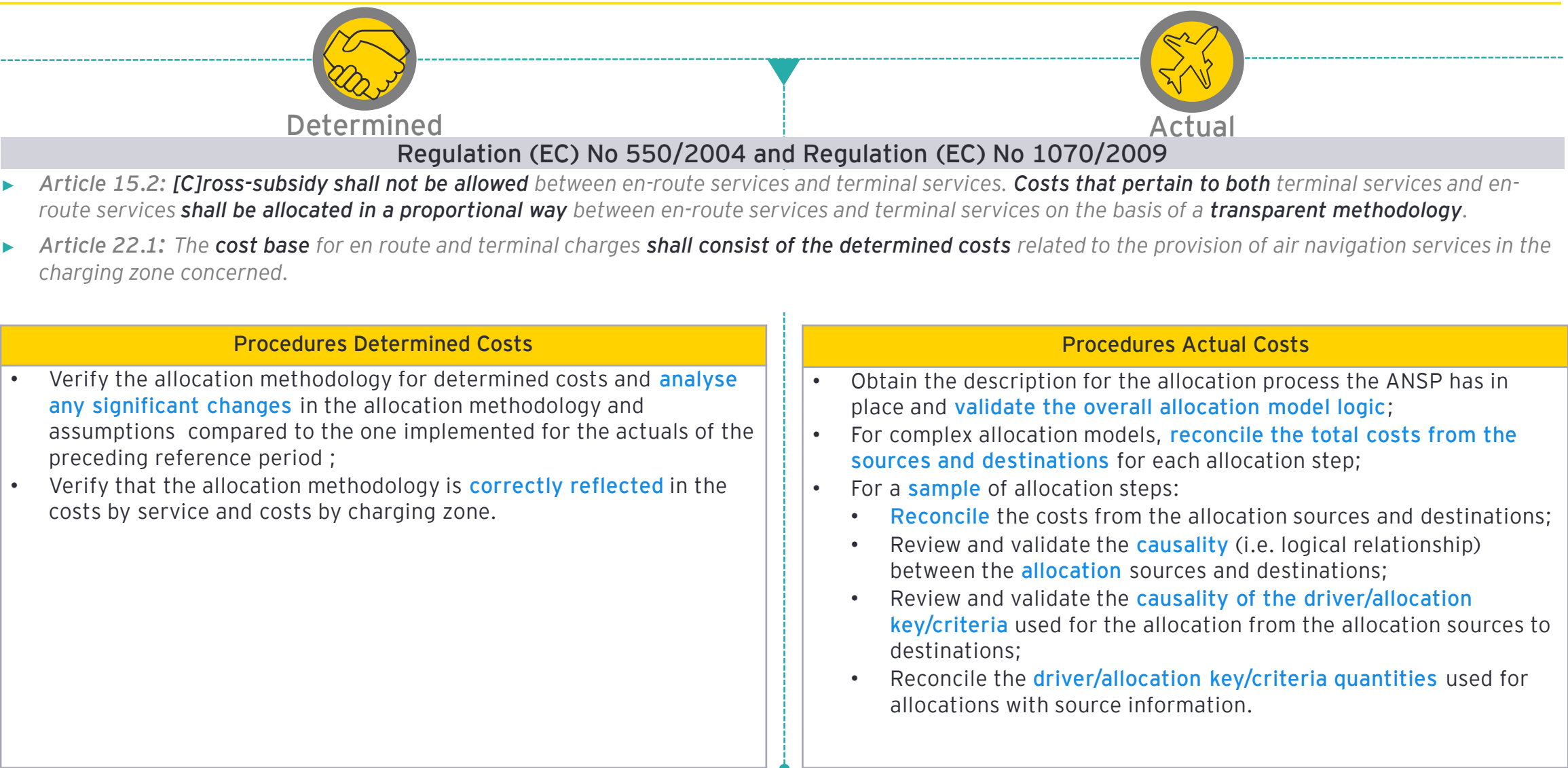
3.2 Execution Phase | Verification of the bookings on cost centres



Procedures Determined Costs
<p><i>Cost centres are only used for actual costs in the ANSP Finance/controlling software. Hence, no verification procedure is required for determined costs.</i></p>

Procedures Actual Costs
<ul style="list-style-type: none">• Review and validate the structure of cost centres;• Review and validate the procedure(s) for the booking of costs on cost centres;• Test the correct implementation of the procedure for the booking of costs on cost centres.

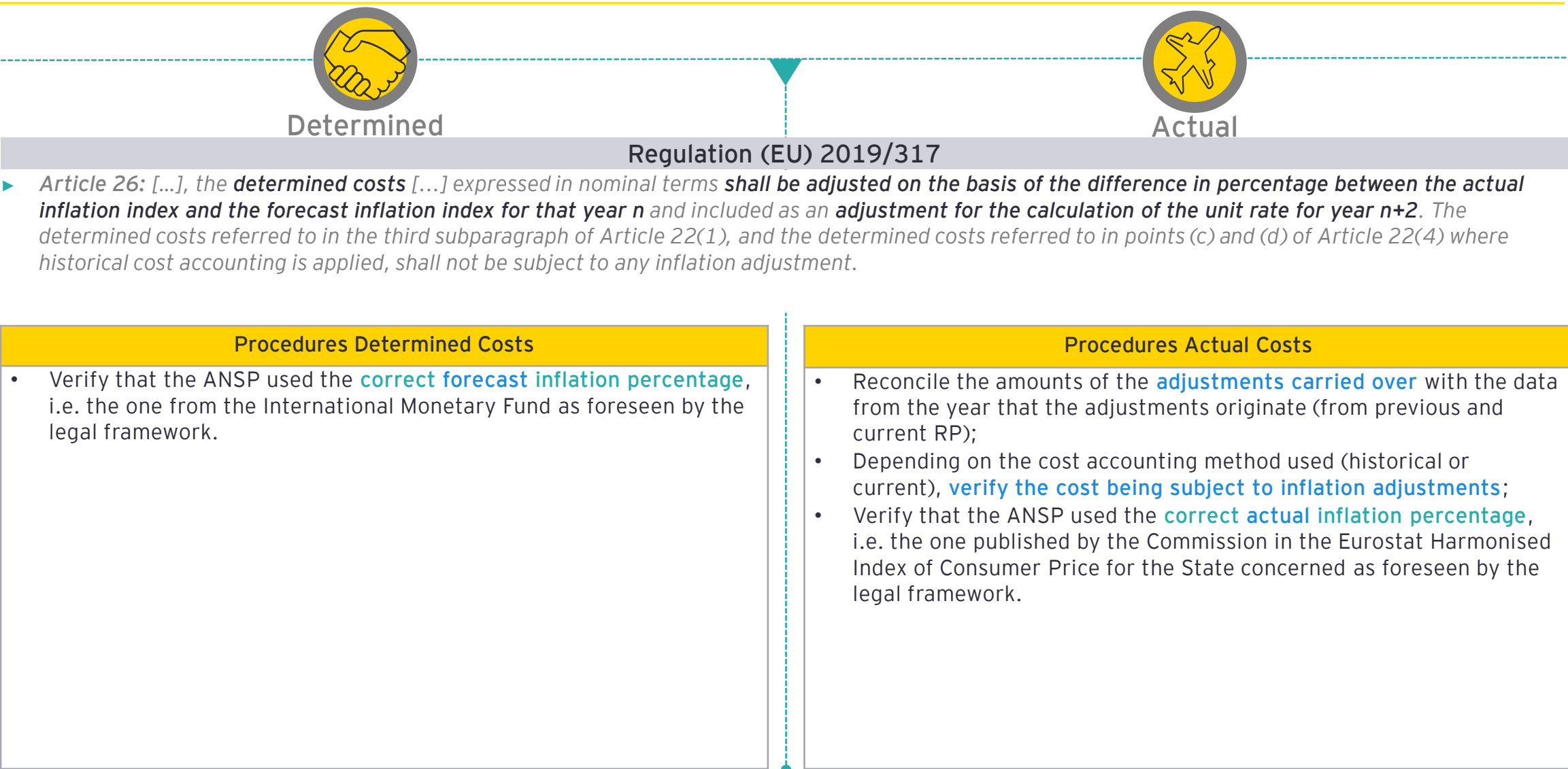
3.2 Execution Phase | Verification of allocations



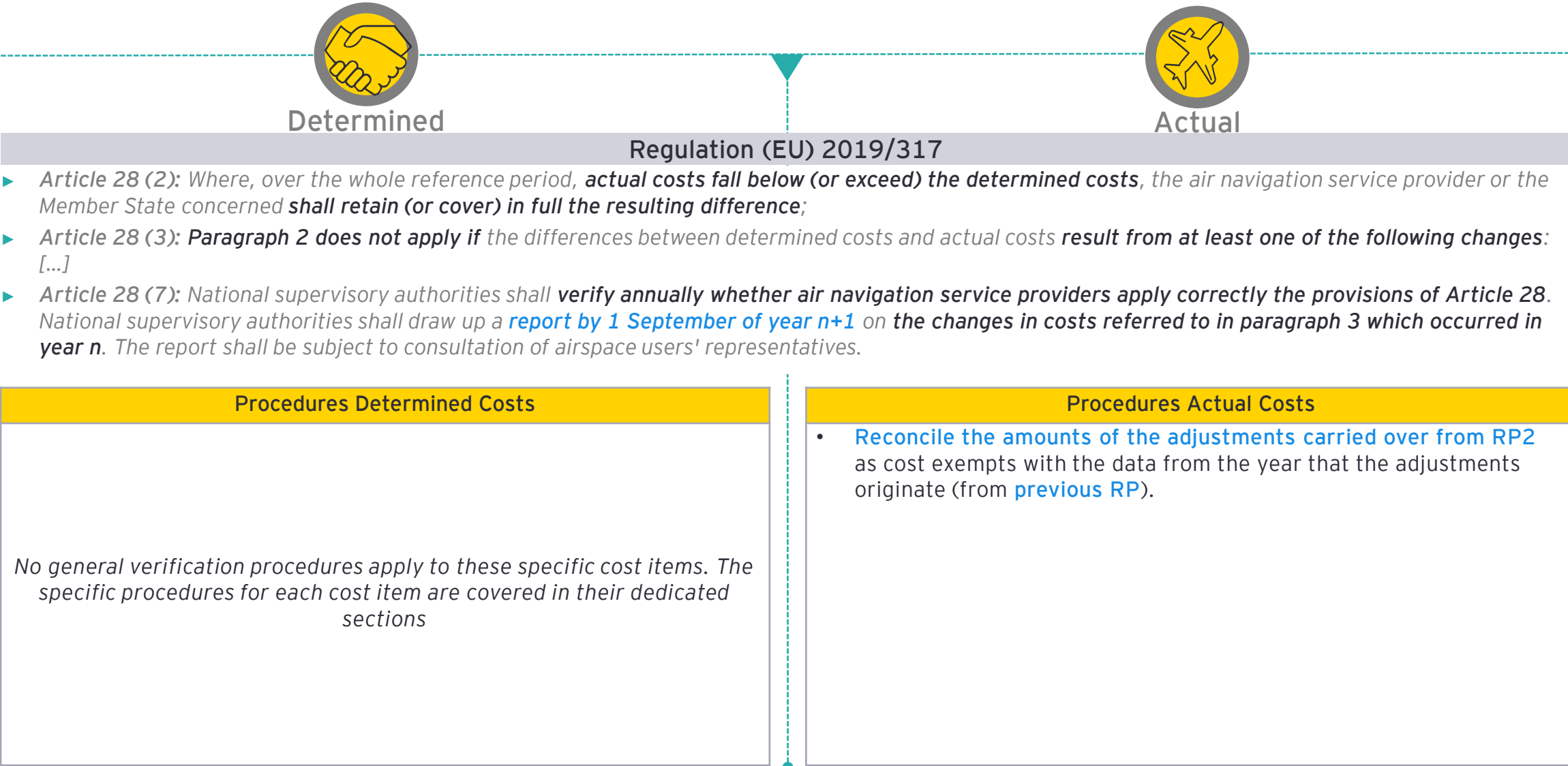
Lunch !



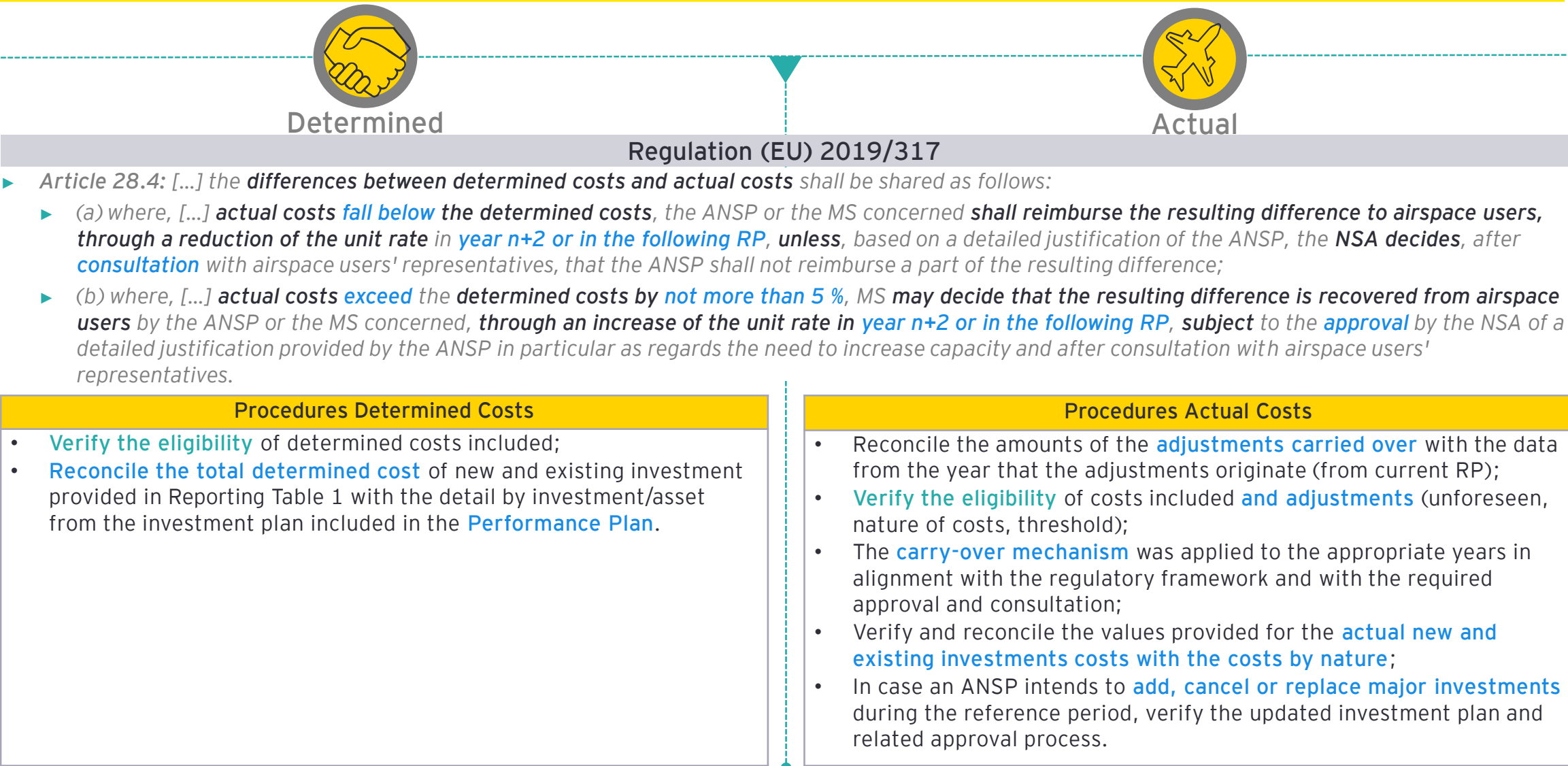
3.2 Execution Phase | Verification of specific lines, revenues and unforeseen changes - Inflation



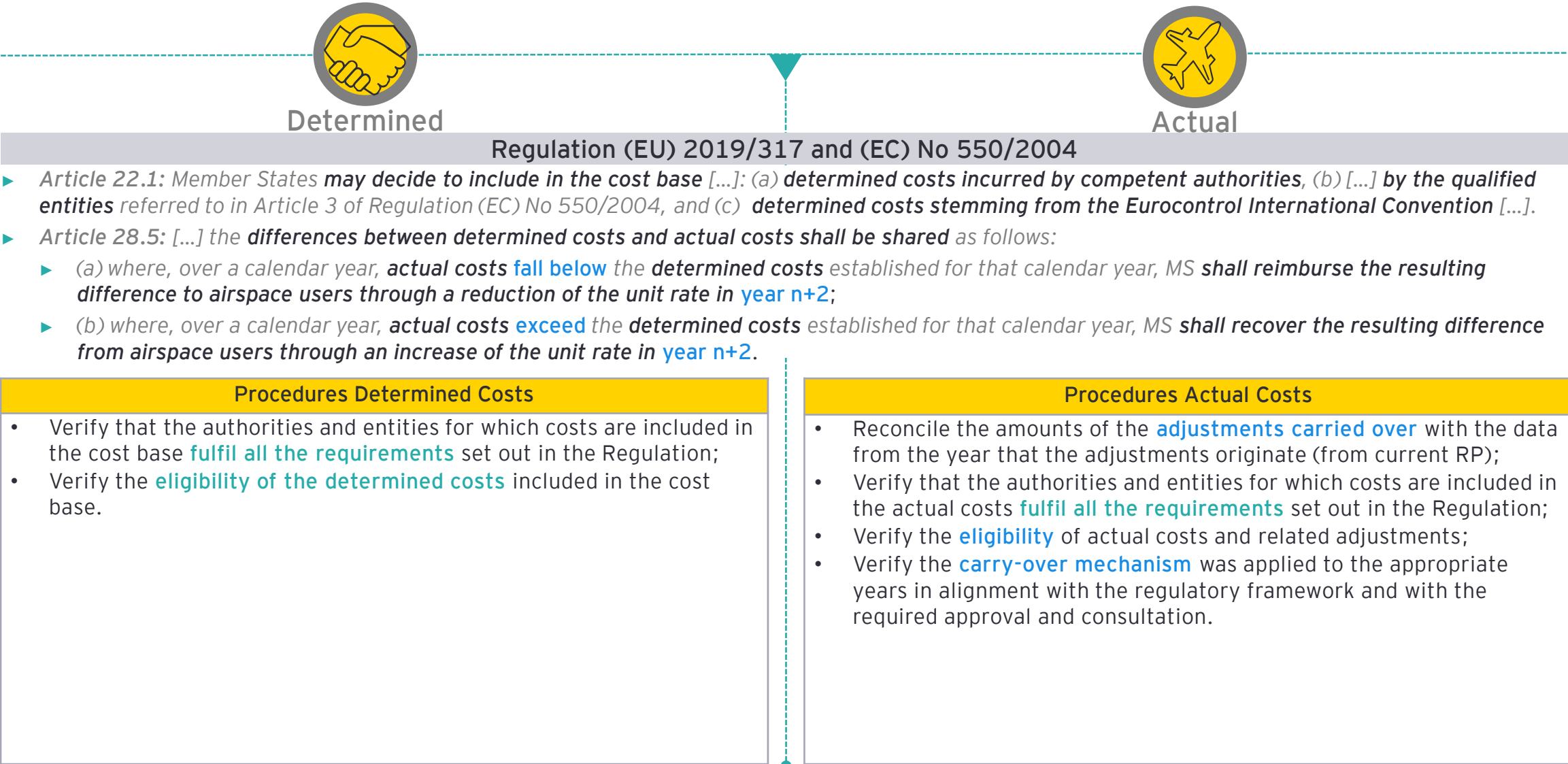
3.2 Execution Phase | Verification of specific lines, revenues and unforeseen changes - Cost items referred to in Article 28(3)



3.2 Execution Phase | Verification of specific lines, revenues and unforeseen changes - Cost items referred to in Article 28(3) - Costs of new and existing investments and unforeseen changes

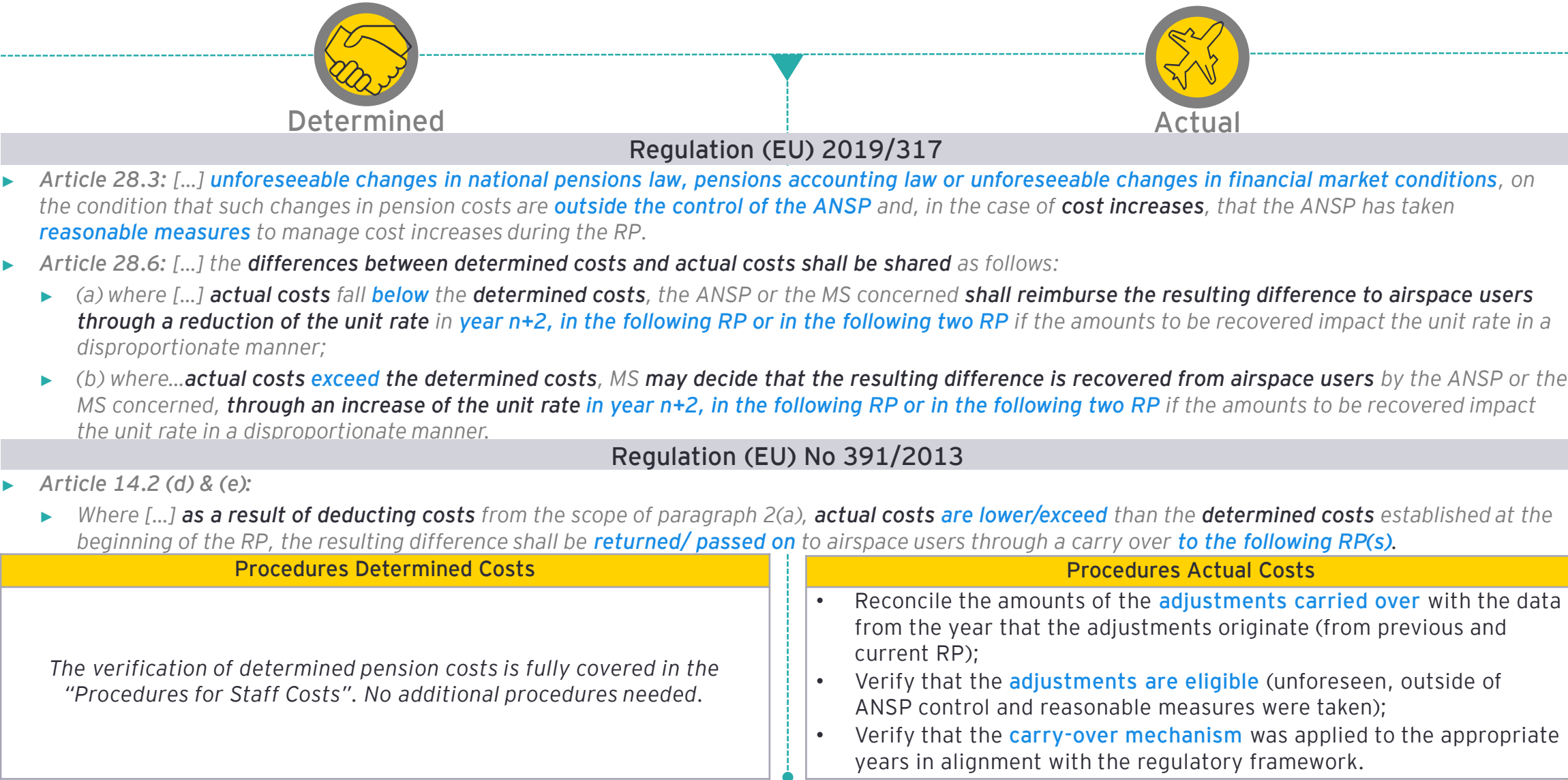


3.2 Execution Phase | Verification of specific lines, revenues and unforeseen changes - Cost items referred to in Article 28(3) - Costs of competent authorities, qualified entities and Eurocontrol and unforeseen changes

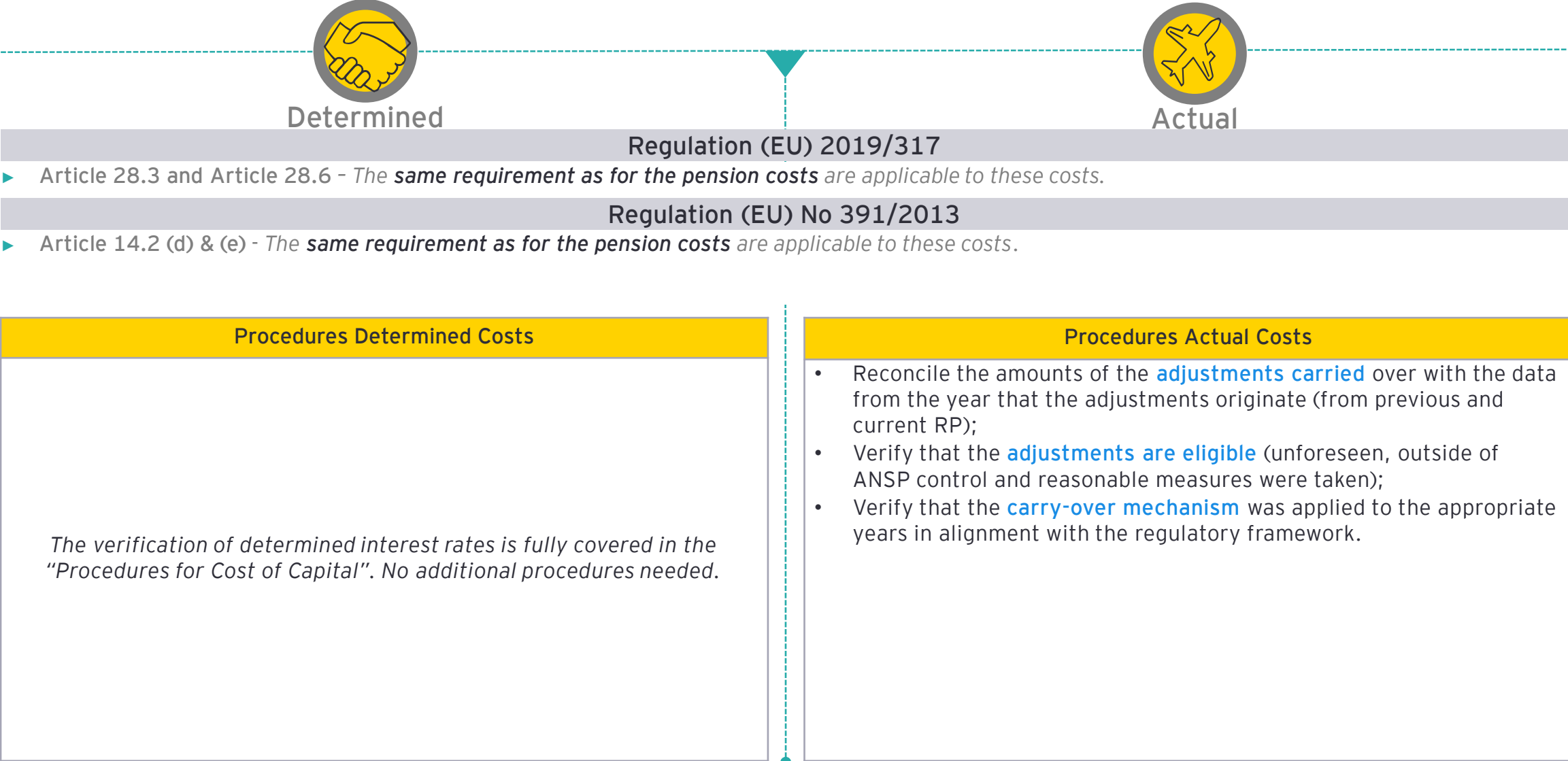


3.2 Execution Phase | Verification of specific lines, revenues and unforeseen changes - Cost items referred to in Article 28(3) - Pension costs and unforeseen changes

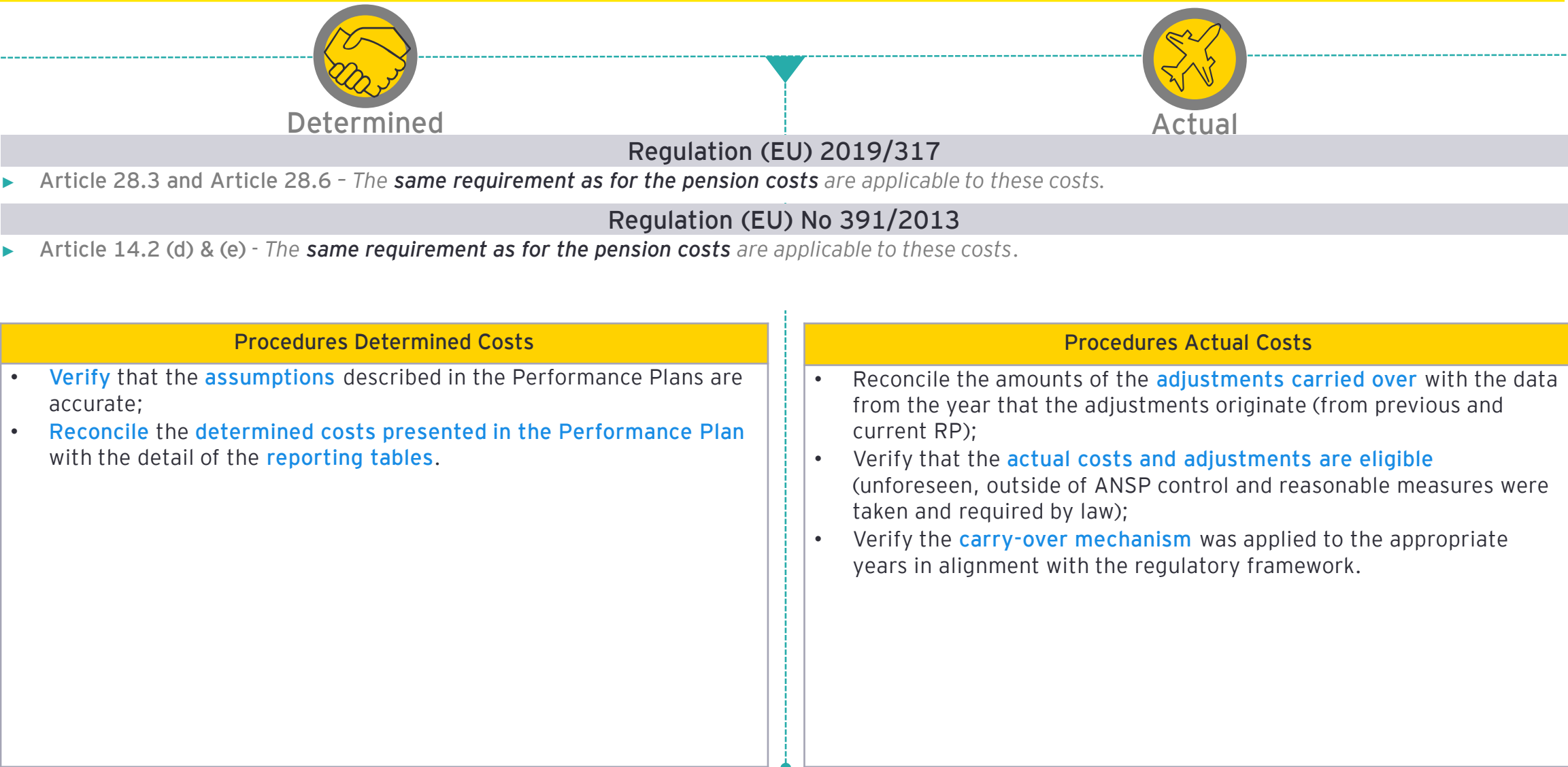
IFRS



3.2 Execution Phase | Verification of specific lines, revenues and unforeseen changes - Cost items referred to in Article 28(3) - Interest rates and unforeseen changes



3.2 Execution Phase | Verification of specific lines, revenues and unforeseen changes - Cost items referred to in Article 28(3) - National law or other unforeseeable new cost items and unforeseen changes



3.2 Execution Phase | Verification of specific lines, revenues and unforeseen changes - Other Revenues - Financial support from Union Assistance Programmes



Determined



Actual

Regulation (EU) 2019/317

- ▶ Article 25.3: [...] public funds covering **staff costs and other operating costs** shall be **deducted from the determined costs no later than in year n+2**. Public funds covering **depreciation costs** shall be **deducted from the determined costs in accordance with the depreciation schedule** of the financed asset (duration and annuity).

Procedures Determined Costs	Procedures Actual Costs
<p>ANSPs are not required to forecast their future grants and revenues. No determined revenue is to be entered in the reporting tables. Hence, no verification procedure is required.</p>	<ul style="list-style-type: none"> • Reconcile the value of funded projects with the corresponding amounts (total CAPEX for the project) in the investment section of the Annual Monitoring Report; • Reconcile the amounts granted in Reporting Table 4 with the amounts provided in the Grant Agreement; • Verify the actual amounts received, using also reports and tools provided by the PRB and the European Commission for cross-check of amounts received by the ANSP; • If any, verify the eligibility of the amounts for administrative costs; • Verify the calculations and sums in Reporting Table 4; • Reconcile the amounts of the adjustments carried over were reconciled with the data from the year that the adjustments originate (from previous and current RP); • Verify the carry-over mechanism was applied to the appropriate years in alignment with the regulatory framework (no later than in year n+2 for OPEX and as per the depreciation schedule for the CAPEX); • Reconcile the amounts reimbursed to users from Reporting Table 4 with the adjustments carried over in Table 3 and 2B.

Note 1: Financial support from Union Assistance Programmes has to be included in Reporting Table 4 while it is only optional (but **advised**) for other public funding.

3.2 Execution Phase | Verification of specific lines, revenues and unforeseen changes - Other Revenues - Other public funds from Public Authorities



Determined



Actual

Regulation (EU) 2019/317

- Article 25.3: [...] public funds covering **staff costs and other operating costs** shall be **deducted from the determined costs no later than in year n+2**. Public funds covering **depreciation costs** shall be **deducted from the determined costs in accordance with the depreciation schedule** of the financed asset (duration and annuity).

Procedures Determined Costs	Procedures Actual Costs
<p>ANSPs are not required to forecast their future grants and revenues. No determined revenue is to be entered in the reporting tables. Hence, no verification procedure is required.</p>	<ul style="list-style-type: none">Reconcile the value of funded projects with the corresponding amounts (total CAPEX for the project) in the investment section of the Annual Monitoring Report;Reconcile the amounts granted with the amounts provided in the Grant Agreement;Verify the actual amounts received;If any, verify the eligibility of the amounts for administrative costs;Verify the calculations of the amounts reimbursed;Reconcile the amounts of the adjustments carried over were reconciled with the data from the year that the adjustments originate (from previous and current RP);Verify the carry-over mechanism was applied to the appropriate years in alignment with the regulatory framework (no later than in year n+2 for OPEX and as per the depreciation schedule for the CAPEX);Reconcile the amounts reimbursed to users with the adjustments carried over in Reporting Table 3 and 2B.

Note 1: Financial support from Union Assistance Programmes has to be included in Reporting Table 4 while it is only optional (but **advised**) for other public funding.

3.2 Execution Phase | Verification of specific lines, revenues and unforeseen changes - Other Revenues - Revenue from commercial activities



Determined



Actual

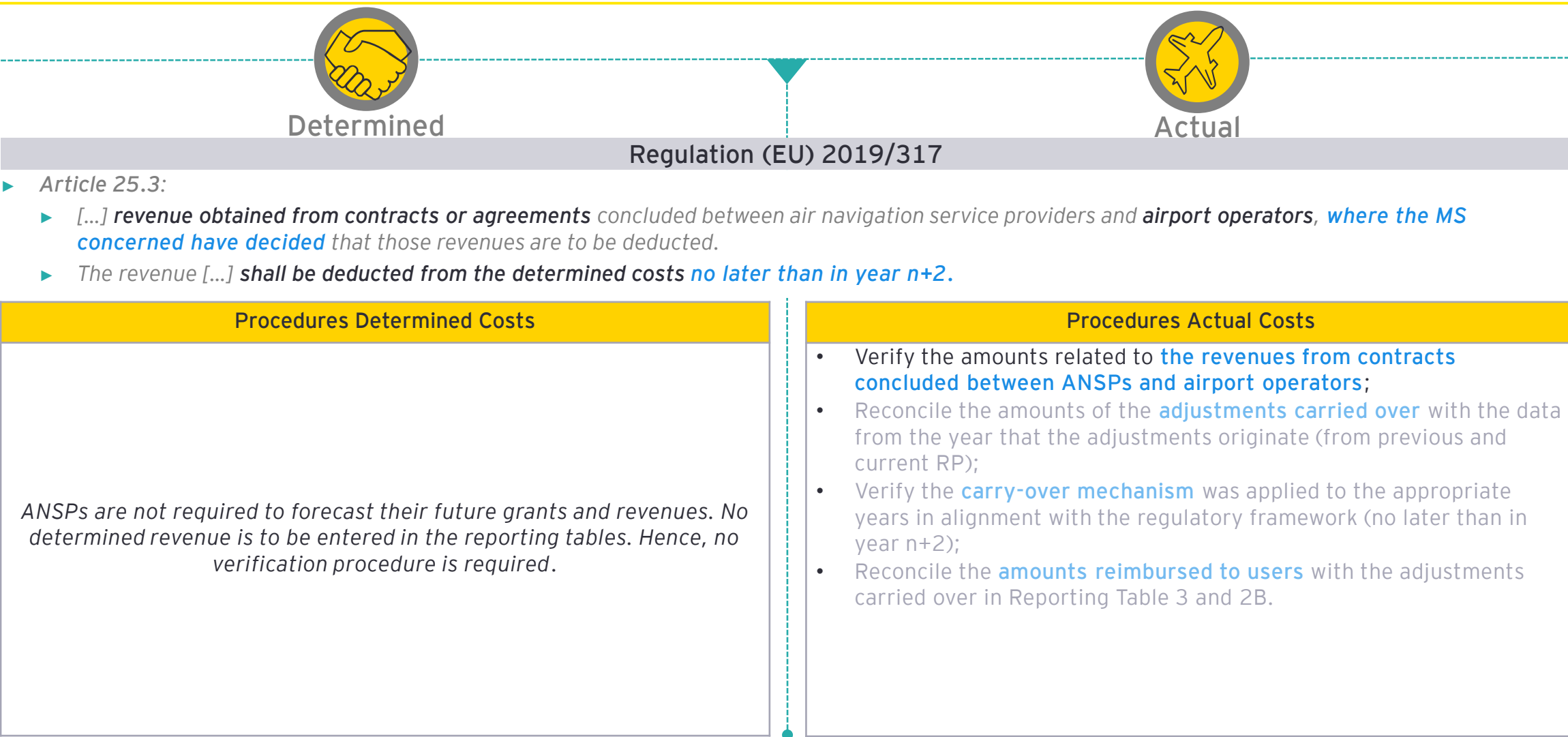
Regulation (EU) 2019/317

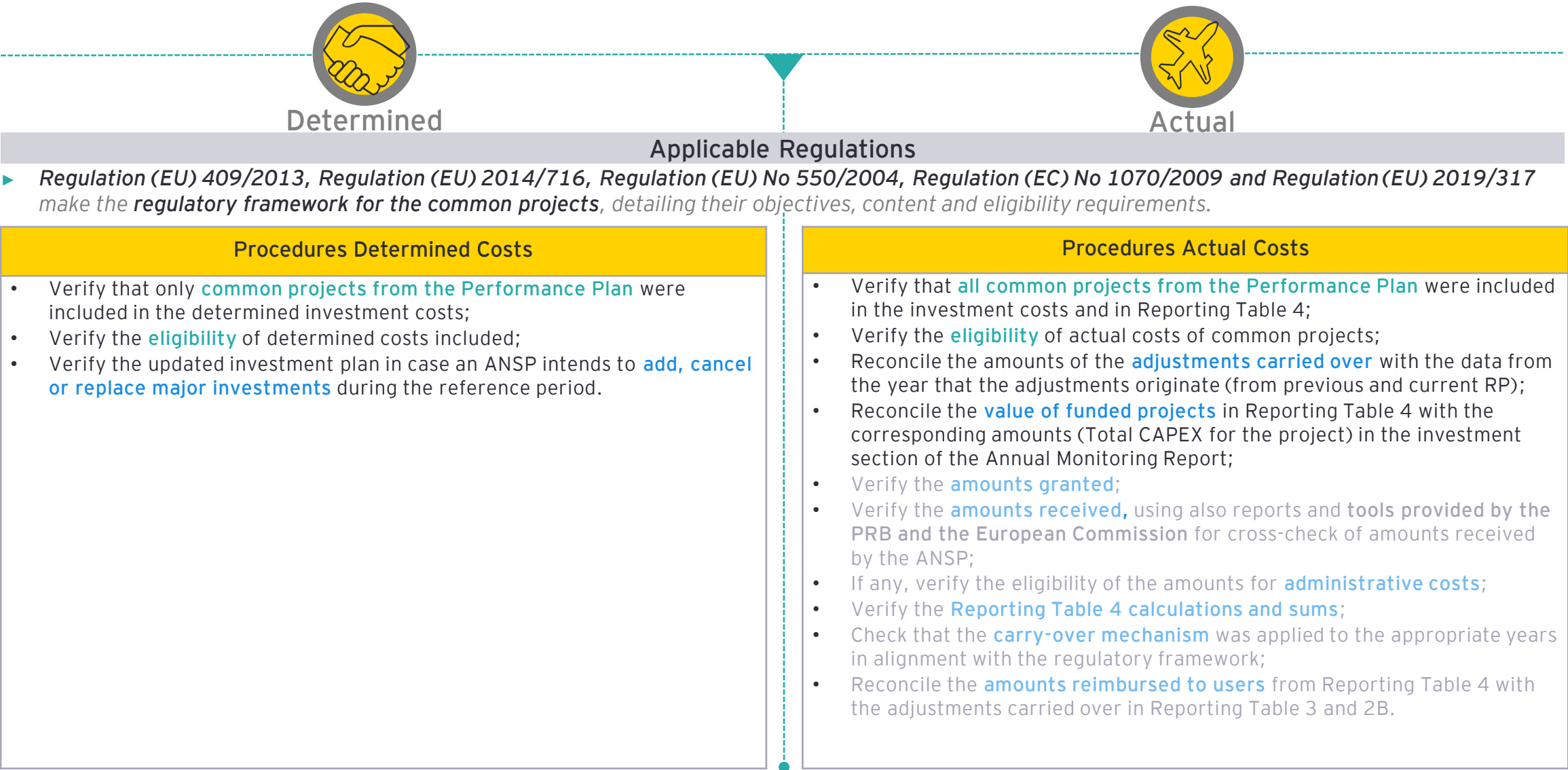
- ▶ **Article 25.3:**
 - ▶ Revenue obtained from **commercial activities**, *where the MS concerned have decided* that those revenues are to be deducted.
 - ▶ The revenue [...] shall be **deducted from the determined costs no later than in year n+2**.
- ▶ **Article 29.6:** Member States may decide to **set the unit rate [...] a level lower** than the unit rate calculated in accordance with Article 25(2).

Procedures Determined Costs	Procedures Actual Costs
<p>ANSPs are not required to forecast their future grants and revenues. No determined revenue is to be entered in the reporting tables. Hence, no verification procedure is required.</p>	<ul style="list-style-type: none"> • Verify the amounts related to the commercial revenues; • Reconcile the amounts of the adjustments carried over with the data from the year that the adjustments originate (from previous and current RP); • Verify the carry-over mechanism was applied to the appropriate years in alignment with the regulatory framework (no later than in year n+2); • Reconcile the amounts reimbursed to users with the adjustments carried over in Reporting Table 3 and 2B.



3.2 Execution Phase | Verification of specific lines, revenues and unforeseen changes - Other Revenues - Revenue from contracts concluded between ANSPs and Airport Operators





Coffee break ?





3.3 CONCLUSION

3.3 Conclusion Phase | Make sure you

Summarise findings and share with ANSP

- Formal document sharing findings, called draft report.
- Opportunity for ANSPs to provide comments and/or further evidence.

Finalise Verification Report

- ANSPs provide their comments and/or additional documents. NSA to verify:
 - Additional supporting evidence is relevant, sufficient and reliable;
 - Additional supporting evidence confirm the procedures previously marked as “Exception” in the draft report.

Follow-up on implementation of findings

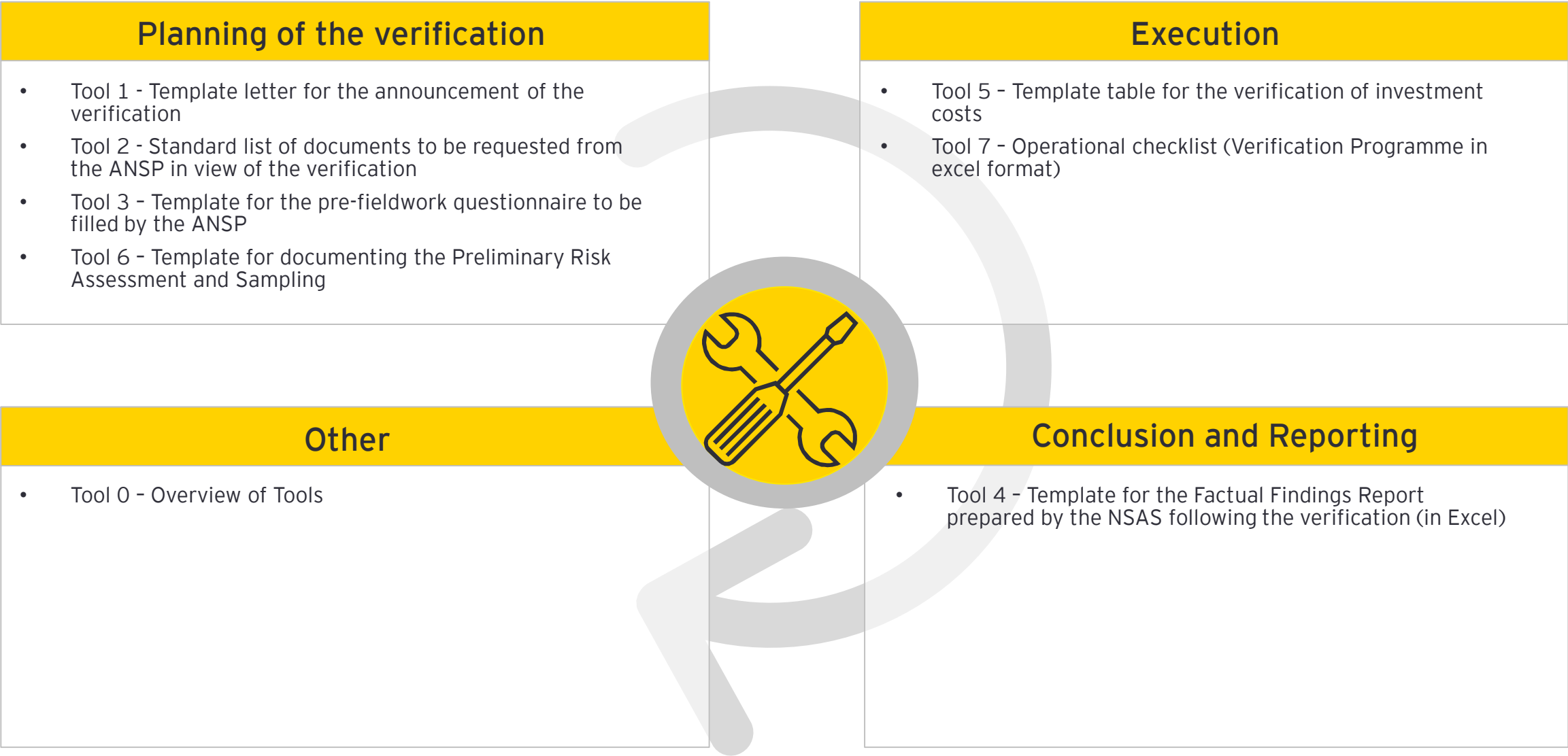
- Database of the finalised findings to be constantly updated and followed-up during the next verification process

- **For the determined costs:** Ensure that the proposed performance targets contained in the performance plans are **consistent with the Union-wide performance targets**;
- **For the actual costs:** Verify that the unit rate submitted to the Commission in November is the **same as the one published in the AIP and applied by the CRCO**.



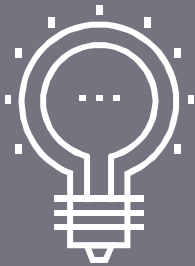
4. WRAP-UP

4. Wrap-up | Toolkit for the Verification Programme



4. Wrap-up | Next steps

What's Next?



Assistance Period



E-training module



Reach to us at: ey.move@be.ey.com



Questions?

A low-angle, front-facing view of a large commercial airplane on a runway. The aircraft's nose, cockpit, and four engines are visible. The runway surface and center line lead towards the plane, creating a sense of depth. The sky is filled with scattered clouds.

Thank you for your participation!

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