

Check list to ascertain that the elements of internal control exist and function pursuant to criterion 5 of the Annex of the Regulation (EU) No 897/2014

Accounting year: 1st July ____ – 30th June ____

Officer:

Date of control:

Signature:

1	Internal control environment	YES/NO/Partially implemented/Not Applicable	Reference documents/ Remarks or comments
(i)	An organisational structure covering the functions of managing authority and the allocation of functions between and within each body as described in Chapter 2 of Title IV of Part Two, ensuring that the principle of segregation of functions, where appropriate, is respected.		
(ii)	If delegation of tasks to intermediate bodies, a framework for ensuring (a) the definition of their respective responsibilities and obligations, (b) verification of their capacities to carry out delegated tasks and the existence of reporting procedures.		
(iii)	Reporting and monitoring procedures for (a) preventing, detecting and correcting irregularities and for (b) recovering amounts unduly paid.		
(iv)	Plan for allocation of appropriate human resources with necessary skills, at different levels and for different functions in the organisation.		
2	Risk management	YES/NO/Partially implemented/Not Applicable	Reference documents/ Remarks or comments
	Taking into account the principle of proportionality, a system for ensuring that an appropriate risk management exercise is conducted at least once per year, and in particular, in the event of major modifications of the activities.		
3	Management and control activities	YES/NO/Partially implemented/Not Applicable	Reference documents/ Remarks or comments

(i)	Project selection procedures, ensuring the principles of transparency, equal treatment, non-discrimination, objectivity and fair competition. With a view to respect these principles:		
	<ul style="list-style-type: none"> a) the projects shall be selected and awarded on the basis of pre-announced selection and award criteria which are defined in the evaluation grid. The selection criteria serve to assess the applicant's ability to complete the proposed action or work programme. The award criteria are used to assess the quality of the project's proposal against the set objectives and priorities; b) the grants shall be subject to <i>ex ante</i> and <i>ex post</i> publicity rules; c) the applicants shall be informed in writing about the evaluation results. If the grant requested is not awarded, the Managing Authority shall provide the reasons for the rejection of the application with reference to the selection and award criteria that are not met by the application; d) any conflict of interest shall be avoided; e) the same rules and conditions shall be applied to all applicants. 		
(ii)	Contract management procedures		
(iii)	Verification procedures including (a) administrative verifications in respect of each payment request by beneficiaries and (b) the on-the-spot verifications of projects.		
(iv)	Procedures for processing and authorising payments.		
(v)	Procedures for establishing a system to collect, record and store electronically data on each project and for ensuring that the IT systems are secured in line with internationally accepted standards.		
(vi)	Procedures established by the managing authority to ensure that beneficiaries maintain either a separate accounting system or an adequate accounting code for all transactions relating to a project.		
(vii)	Procedures for putting in place effective and proportionate anti-fraud measures.		
(viii)	Procedures for (a) drawing up the accounts and ensure that they are true, complete and accurate and that (b) the expenditure complies with applicable rules.		

(ix)	Procedures to ensure an adequate audit trail and archiving system.		
(x)	Procedures to (a) draw up the management declaration of assurance, report on the controls carried out and weaknesses identified, and the annual summary of final audits and controls.		
(xi)	Where tasks are delegated to intermediate bodies, the designation criteria should include an assessment of the procedures in place to ensure that the Managing Authority verifies the capacity of the intermediate bodies to carry out tasks and to monitor that these tasks are being properly implemented.		
4	Information and communication	YES/NO/Partially implemented/Not Applicable	Reference documents/ Remarks or comments
(i)	The Managing Authority obtains or generates and uses relevant information to support the functioning of other components of the internal control.		
(ii)	The Managing Authority internally disseminates information, including objectives and responsibilities for internal control, necessary to support the functioning of other components of the internal control.		
(iii)	The Managing Authority communicates with external parties regarding matters affecting the functioning of other components of internal control.		
5	Monitoring	YES/NO/Partially implemented/Not Applicable	Reference documents/ Remarks or comments
	Documented procedures, verifications and evaluations performed to ascertain that the components of internal control exist and function.		