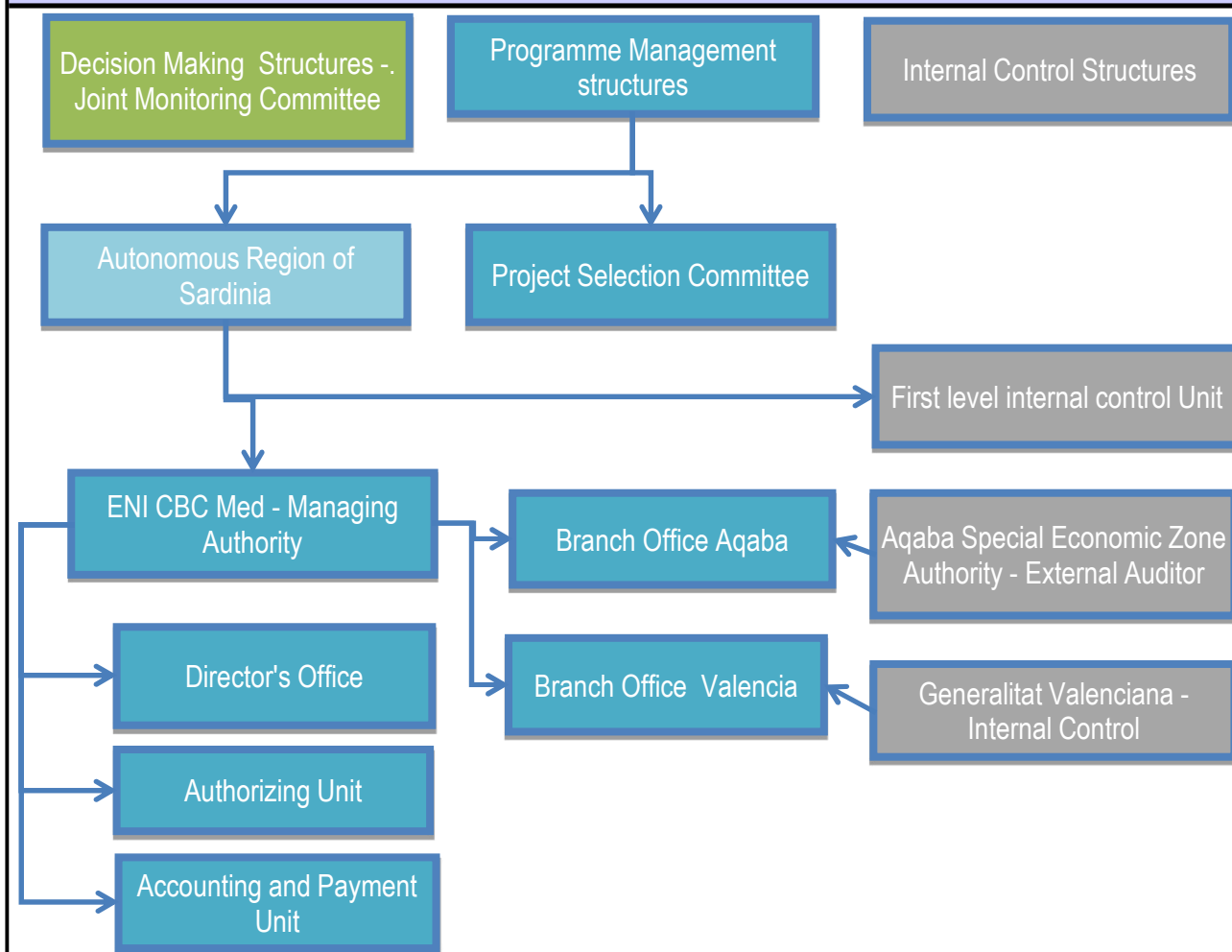


SCHEDA ANAGRAFICA PISTA DI CONTROLLO

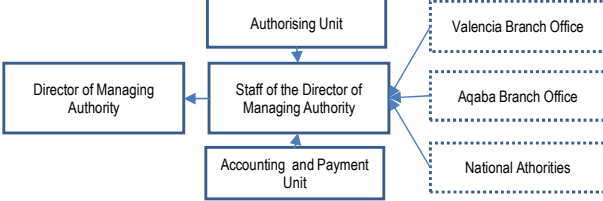
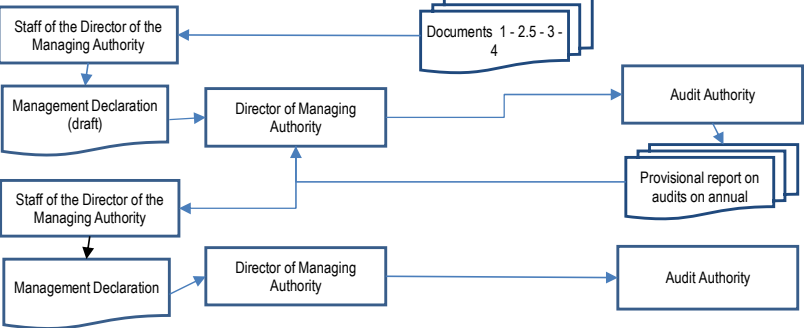
"Management Declaration of Assurance"

Approvata con Determinazione del Direttore dell'Autorità di Gestione Congiunta n.

Programma	PO ENI CBC BACINO DEL MEDITERRANEO 2014/20
Classe di Operazioni	--
Autorità di Gestione	Regione Autonoma della Sardegna
Importo previsto (Fondi UE)	--



PROCEDURE TO DRAW UP THE MANAGEMENT DECLARATION OF ASSURANCE								
Num.	Activity	VERIFYING UNIT	RESPONSIBLE UNIT	OTHER INTERNAL OR INTERMEDIATE UNITS INVOLVED IN THE PROCESS	EXTERNAL BODIES	CONTROL ACTIVITIES	REFERENCE DOCUMENTS	OUTPUT
1	Acknowledgement of the Financial report of the previous accounting year					<p>There is a Management Information System to record and store data on each operation. The preparation of Annual financial report is still based on the information stored in the regional information system (SAP), but in a few months the two systems will cooperate</p> <p>There is a registered accompanying note of the Accounting and Payment Unit, stating that the financial information on previous accounting year is: a) compiled on the basis of standards provided by the European Commission; b) complete; c) accurate</p> <p>The procedures and timing for the transmission of the annual accounts, the Summary of controls and the Management declaration are identified in the "Agreement between the Audit Authority (AA) and the Managing Authority (MA) of the OP ENI CBC MED 2014-2020 for the performance of the functions related to the drafting and transmission of the Reliability Package and for the information flow of the Programme."</p>	Financial report template	<p>(i) Declaration that "The information on the accounts in the annual report is properly presented, complete and accurate, as well as free of material misstatements, in accordance with Article 68(2)(b) of Regulation (EU) No 897/2014"</p>
2.1	Preparation of the summary of controls on project selection procedure carried out in the previous accounting year					<p>The project selection criteria (as approved by the JMC) for the calls are consistent with the logic of the programme established in the JOP and approved by the JMC and in line with its priorities and the related indicators. Besides, internal circuits are monitored every six months (Report on monitoring of internal control)</p> <p>The indicator of "Relevance" is the one with the greatest weight in the selection of projects and each project is evaluated by two external Assessors. There is an approved check list for the selection process. Internal circuits are monitored every six months (Report on monitoring of internal control)</p>	Authorizing Unit check list	<p>(ii) Declaration that "The expenditure entered in the accounts was used for its intended purpose, as defined in Regulation (EU) No 897/2014, and in accordance with the principle of sound financial management"</p>
2.2	Preparation of the summary of controls on the negotiations and contracting procedure carried out in the previous accounting year					<p>There is an approved check list for the negotiation and contracting procedure (Decision of the Director General n° 741-61, 13.05.2019). Internal circuits are monitored every six months (Report on monitoring of internal control)</p>	Decision Attached check list	<p>(ii) Declaration that "The expenditure entered in the accounts was used for its intended purpose, as defined in Regulation (EU) No 897/2014, and in accordance with the principle of sound financial management"</p>
2.3	Preparation of the summary of controls on projects funding procedure carried out in the previous accounting year					<p>There are audit trails and check lists for the payment's procedures. Besides, internal circuits are monitored every six months (Report on monitoring of internal control)</p>	Decision n° 974/82_10.07.2019 Accounting Unit Engaged funds check list Accounting Unit Payment check list Accounting Unit Financial circuit and reporting.	<p>(ii) Declaration that "The expenditure entered in the accounts was used for its intended purpose, as defined in Regulation (EU) No 897/2014, and in accordance with the principle of sound financial management"</p>
2.4	Preparation of the summary of controls on technical assistance expenditures incurred in the previous accounting year					<p>a) Controls on Technical Assistance expenditures incurred by Valencia Branch Office will be carried out by the Generalitat Valenciana Investigation Office. Controls on Technical Assistance Expenditure incurred by Aqaba Branch Office will be carried out by an external auditor.</p> <p>b) Controls on the technical assistance expenditures incurred by Branch Offices are carried also by Authorizing Unit.</p> <p>c) Controls on public procurement procedures and staff recruiting are carried on by the Regional Office of First Level Control of the Planning and budget Department</p> <p>d) Staff and travel (MA and AA), carried out by an external auditor</p> <p>e) Controls on the audit authority's tendering procedures are carried out by the Financial Services Directorate</p> <p>f) The Accounting and Payment Unit checks all the expenditures documents issued by the Authorizing Unit before proceeding with payments;</p> <p>g) The Accounting and Payment Unit checks whether the technical assistance costs incurred in the previous accounting year are properly presented, complete and accurate;</p>	Decision n° 2482/311_24.09.2018 The same of activity 2.3	<p>(iii) Declaration that "The management and control system put in place for the Joint Operational Programme gives the necessary guarantees concerning the legality and regularity of the underlying transactions, in conformity with the applicable law"</p>
2.5	Preparation of the Annual summary of controls					<p>The member of the staff of the Director of the Managing Authority in charge for the preparation of the Summary of Controls and Management Declaration receives the final accounts and all information relevant to the drafting of the Summary of controls and checks its completeness.</p> <p>The procedures and timing for the transmission of the annual accounts, the Summary of controls and the Management declaration are identified in the "Agreement between the Audit Authority (AA) and the Managing Authority (MA) of the OP ENI CBC MED 2014-2020 for the performance of the functions related to the drafting and transmission of the Reliability Package and for the information flow of the Programme."</p>	<p>a) Annual summary of controls_Template</p> <p>b) Decision approved on May 13. 2021, n. 120 Prot n. 1138 "Adoption of the updated Description of the Management and Control Systems (DMCS)"</p>	
3	Preparation of the Technical report of the previous accounting year					<p>The Joint technical secretariat validates the information (indicators on results) relating to the progress of the programme that beneficiaries shall upload in the MIS</p> <p>The staff of the Director of the Managing Authority prepares the technical report and uploads the information on the progress of the Programme in the EU Information System</p>	Technical report template	<p>Confirmation of the reliability of data relating to the progress of the Programme in achieving its expected results and targets</p>

Num.	Activity	VERIFYING UNIT	RESPONSIBLE UNIT	OTHER INTERNAL OR INTERMEDIATE UNITS INVOLVED IN THE PROCESS	EXTERNAL BODIES	CONTROL ACTIVITIES	REFERENCE DOCUMENTS	OUTPUT
4	Approval of the Programme Risk Management Plan					There is an approved Programme Risk Management Plan and annual risk assessment on programme and project risk	Decision n° 1821/215 25.11.2019 Attached Programme Risk Management Plan	Confirmation that effective and proportionate anti-fraud measures are in place and that these measures take account of the risks identified
5	Preparation of Management Declaration of Assurance					A member of the staff of the Director of the Managing Authority collects all relevant documents (1, 2.5, 3, 4) and checks their correctness and completeness through this audit trail and the related checklist. - The procedures and timing for the transmission of the annual accounts, the Summary of controls and the Management declaration are identified in the "Agreement between the Audit Authority (AA) and the Managing Authority (MA) of the OP ENI CBC MED 2014-2020 for the performance of the functions related to the drafting and transmission of the Reliability Package and for the information flow of the Programme."	Management declaration template	Signed Declaration of Management Assurance

LEGENDA

Simboli utilizzati nel flow-chat

Significato



Attività complessa



Documento multiplo



Dati