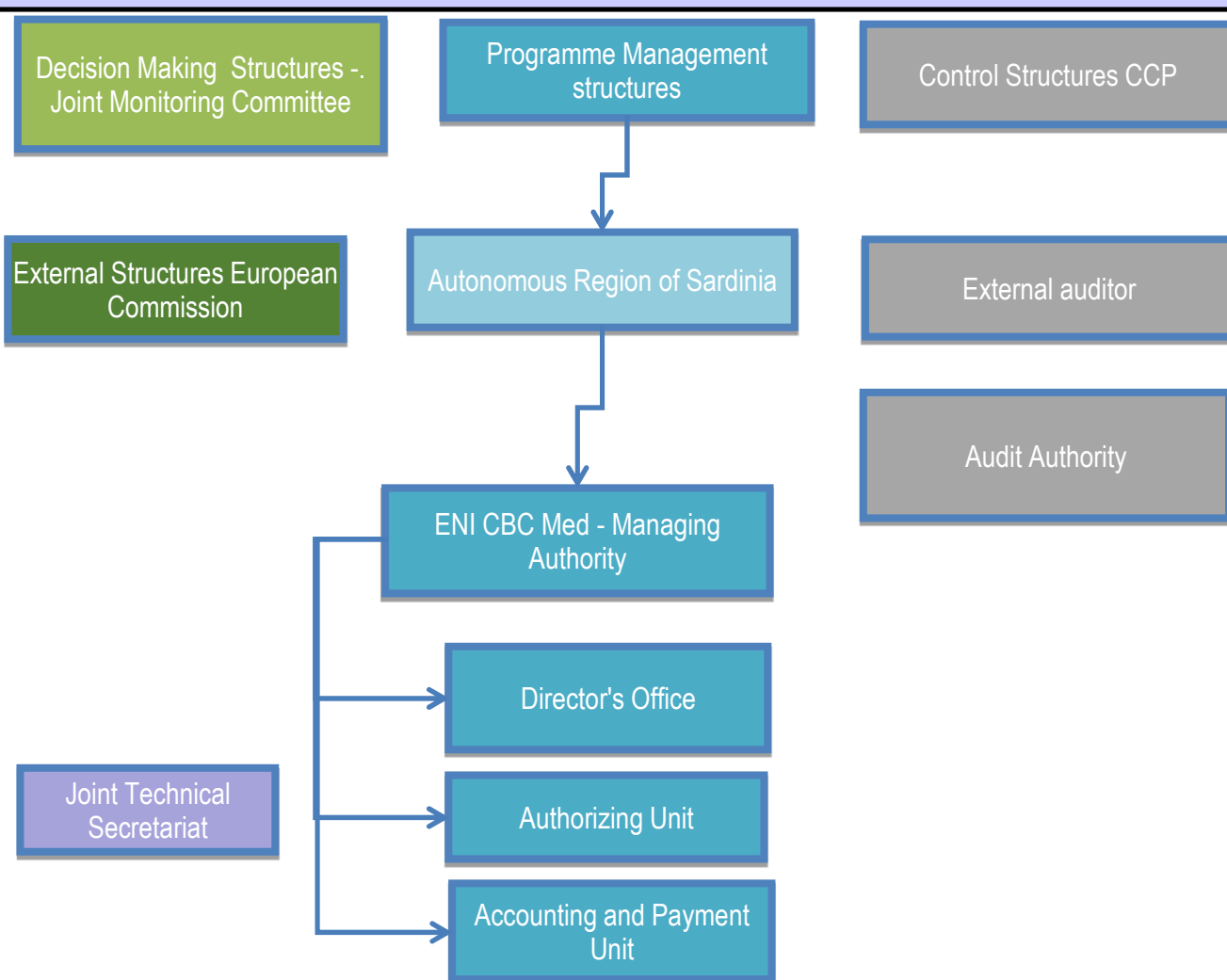


SCHEDA ANAGRAFICA PISTA DI CONTROLLO

MANAGEMENT VERIFICATION ON PROJECTS

Approvata con Determinazione n.

Programma	PO ENI CBC BACINO DEL MEDITERRANEO 2014/2020
Classe di Operazioni	--
Autorità di Gestione	Regione Autonoma della Sardegna
Importo previsto (Fondi UE)	--



AUDIT TRAIL Management verifications on Projects				
ACTIVITIES	MANAGEMENT BODIES	BENEFICIARIES	EXTERNAL BODIES	MANAGEMENT VERIFICATIONS
Financial and technical implementation of the project		Lead Beneficiary/Partners		
Day by day monitoring	JTS			
Submission of the incurred expenditure, as reported in the MIS by the LB and partners, to the external auditors		Lead Beneficiary Partners		AUD
Expenditures verifications and on site checks			Auditor	
Transmission of the EVR package to the CCP for further and possible verifications		Lead Beneficiary/Partners	CCP	
Submission of the Interim (or Final) reports and Request of payment		Lead Beneficiary		
JTS Assessed in order to verify the admissibility and the completeness of the submitted documents adn the eligibility of the declared expenses	JTS			JTS
Request of clarification (as the case may be)	JTS			
Clarifications		Lead Beneficiary		
JTS Results assessment on Interim/Final report with Approval / Approval with findings / Rejection	JTS			
Verification of the completeness of the documentation provided	Authorising Unit			OAU
Verification on selected expenses and transmission of the Provisional results to the the LB	Authorising Unit			
Counterclaims		Lead Beneficiary		
Approval of the Final results (Assessment by the MA of the Interim/Final report), including the amount of accepted eligible expenditure	Authorising Unit			
Expenditure sampling report and notification to the LB/PP of the starting of the on the spot verification (with the support of the CCP)	Authorising Unit			OAU
On the spot verification on sampled certified expenses - Provisional report	Authorising Unit		CCP	
Counterclaims		Lead Beneficiary and Partner		
On the spot verification on sampled certified expenses - Final report including recommendations and (as the case may be) the amount corrected	Authorising Unit			

AUDIT TRAIL Management verifications on Projects						
n.	RESPONSIBLE FOR VERIFICATION	DESCRIPTION AND TOOLS FOR MANAGEMENT VERIFICATIONS	RECORD KEEPING	OBJECT OF VERIFICATIONS	RELEVANT RULES	TOOLS
AUD	AUD Auditor (external - independent)	Expenditure declared by the LB/PP in support of a payment request are examined by an auditor or by a competent public officer being independent from the beneficiary. The auditor examines whether the costs declared by the beneficiary and the revenue of the project are real, accurately recorded and eligible in accordance with the contract. The Auditor a) verifies that goods and services have been delivered and the works have been performed; b) verifies that the expenditure declared by the beneficiaries relates to the eligible period or previous ones and it has been paid; c) verifies the compliance with applicable rules (including eligibility rules), also including procurement and visibility requirements; d) verifies the compliance of the expenditures with the approved project and the signed Grant Contract; e) checks the related documents and accounting on avoidance of possible double funding; f) checks the correctness of the financial reports; g) verifies the adequacy of supporting documents; h) checks the registration of the expenditure in the accounting records of the beneficiary and that the expenditure is determined according to the accounting standards and the usual cost accounting practices applicable to the beneficiary; i) checks the record-keeping and archiving rules for the documentary evidence related to the implementation of the project; j) notifies irregularities, as the case may be; k) notifies suspicion of fraud or corruption, as the case may be . Tool Expenditure verification report	LB/PP PROJECT FOLDER MIS	Expenditures Interim reports (Narrative&Financial sections) List of expenditures Supporting documents Accounting records	JOP ENI CBC MED Reg. UE 827/2014 e ssmii Reg. Fin UE 1046/2018 European and National legislation for procurement State aid rules Fiscal and labour legislation Project implementation manual Grant Contract EVR package	Expenditure verification report Control Check list List of findings Report on Fraud
JTS	Joint technical secretariat	All payment requests submitted by the project Lead Beneficiaries are subject to administrative verifications based on the analysis of the requests and the relevant documents attached, such as Interim and Final Reports and Expenditure Verification Reports. The administrative verifications should check the compliance of the documents submitted with the applicable legislation, Programme rules and the Grant Contract clauses The JTS verification consists in the documentary review of a plurality of elements such as: a) the main legal, administrative and financial documents concerning the project (Grant Contract and Addendums concerning partnership, budget, duration and activities modifications, legal representative and signatures); b) the formal and substantial correctness of documents; c) the EVR and the auditors' check list. The outcomes of the technical check of the JTS may be: • The report is approved; • The reports is rejected; • The report is approved with findings, which impacts on the amount of reported expenditures. Tools check list, conformity report	MIS	Payment request form Interim reports (Narrative&Financial sections) and related project outputs/deliverables List of expenditures Expenditure Verification Reports and the attached auditors' check lists Supporting documents	JOP ENI CBC MED Reg. UE 827/2014 e ssmii Reg. Fin UE 1046/2018 European and National legislation for procurement State aid rules Fiscal and labour legislation Project implementation manual	JTS Administrative, technical and financial Check list
AUT	OAU MA-Operational and Authorising Unit	The Authorising Unit works on the basis of specific check-lists. In particular, it will start its checks thorough the analysis of the conformity report issued by the JTS. The MA will perform a review of the financial corrections proposed by the JTS on the basis of the irregularities found by the auditors and the JTS. Tools check lists, report on controls.	AUT OROJECT FOLDER MIS	Conformity report and check lists issued by JTS Report on finding (irregularities, financial corrections) Supporting documents Outputs	JOP ENI CBC MED Reg. UE 827/2014 e ssmii Reg. Fin UE 1046/2018 European and National legislation for procurement State aid rules Fiscal and labour legislation Project implementation manual Grant Contract DMCS	A.2b Check list Project Implementation Pagamenti List of findings Calculation of the prefinancing
AUT CCP	OAU MA-Operational and Authorising Unit (supported by the Control contact points)	On-the-spot verifications are carried out in order to check the actual implementation of the project and the compliance of the produced outputs, expenditures and sources of funding with the terms and references of the Grant Contract and the Application form, in line with the European, Programme and National rules. Tools check lists, report on controls.	LB/PP PROJECT FOLDER LB/PP PREMISES MIS	Supporting documents Outputs	JOP ENI CBC MED Reg. UE 827/2014 e ssmii Reg. Fin UE 1046/2018 European and National legislation for procurement State aid rules Fiscal and labour legislation Project implementation manual Grant Contract DMCS	Expenditure sampling report A.4 Check list Project implementation On the spot Check