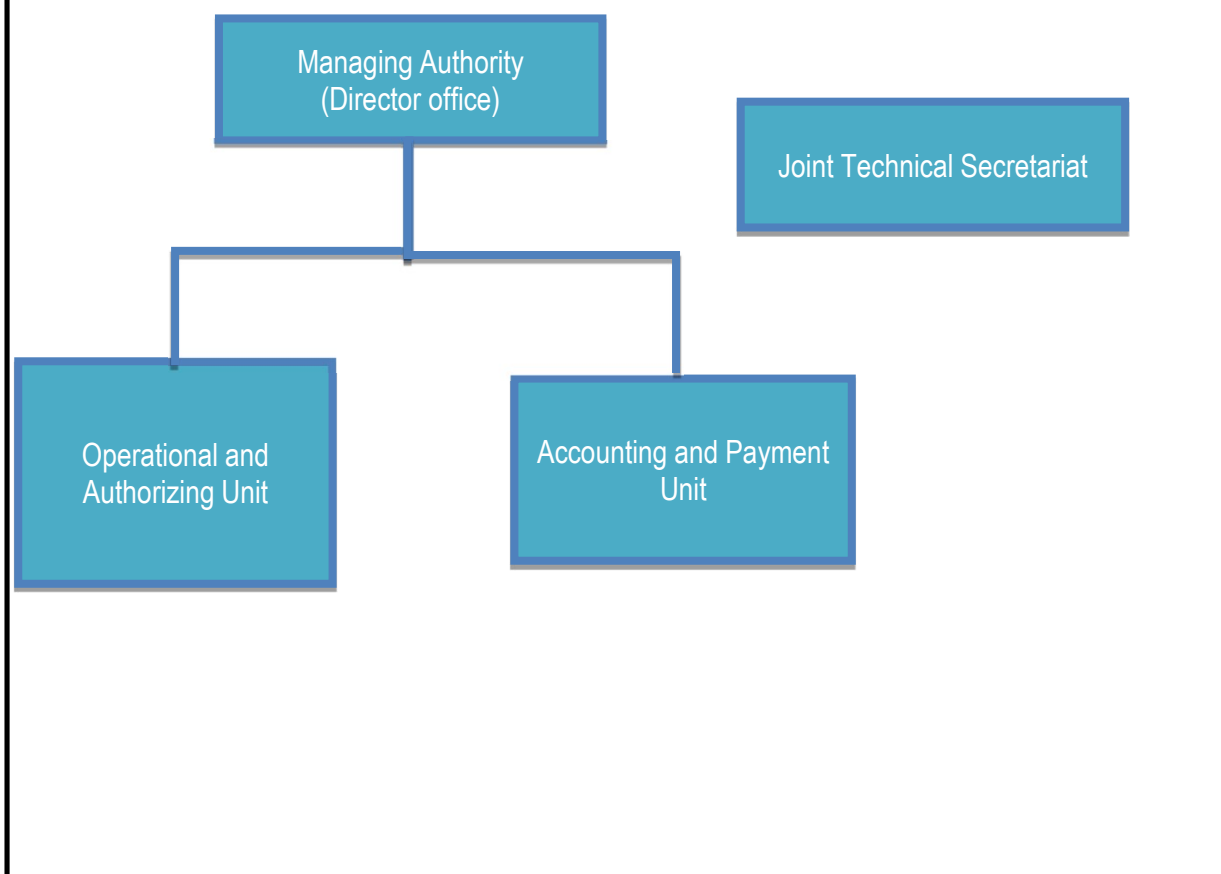


AUDIT TRAIL

"Management verifications on Project financing"

Approved with decision of the Managing Authority n.

Programme	ENI CBC MED OP 2014/2020
Type of operations	
Managing Authority	Regione Autonoma della Sardegna
EU contribution	



AUDIT TRAIL: PROJECT FINANCING






Num.	ACTIVITIES	MANAGEMENT BODIES	BENEFICIARIES	EXTERNAL BODIES	FINANCIAL MANAGEMENT BODIES	MANAGEMENT VERIFICATIONS	TIMING
1	Contract signature	Operational and Authorising Unit	Lead Beneficiary			OAU	
2	Validation of the FIF		Lead Beneficiary		Accounting and Payment Unit	ACC	
3	Authorisation for commitment	Operational and Authorising Unit			Accounting and Payment Unit	OAU	
4	Registration of the commitment in S.I. SAP ENI				Accounting and Payment Unit		30
5	Authorisation of the payment of the first-pre-financing	Operational and Authorising Unit			Accounting and Payment Unit	OAU	
6	Registration of the payment order in the S.I. SAP ENI and transmission to the bank				Accounting and Payment Unit	ACC	
7	Bank transfer		Lead Beneficiary		Tesoreria (c/c ENI)		
8	Interim report and request for payment of further pre-financings		Lead Beneficiary				
9	Assessment of the interim report	JTS				JTS	60
10	Quantification of the eligible reported expenditure and calculation of the further pre/financing - Provisional results assessment	Operational and Authorising Unit					
11	Request for counter claims	Operational and Authorising Unit	Lead Beneficiary			OAU	30
12	Analysis of counter claims	Operational and Authorising Unit					
13	Quantification of the eligible reported expenditure and calculation of the further pre/financing - Final results assessment	Operational and Authorising Unit					
14	Authorisation of the payment of the further pre-financing	Operational and Authorising Unit			Accounting and Payment Unit	OAU	3
15	Registration of the payment order in the S.I. SAP ENI and transmission to the bank				Accounting and Payment Unit	ACC	5
16	Bank transfer		Lead Beneficiary		Tesoreria (c/c ENI)		7
17	Final report and request for final balance		Lead Beneficiary				
18	Assessment of the final report	JTS				JTS	60
19	Quantification of the eligible reported expenditure and calculation of the final balance	Operational and Authorising Unit				OAU	30
20	Authorisation of the payment of the final balance	Operational and Authorising Unit			Accounting and Payment Unit	OAU	3
21	Registration of the payment order in the S.I. SAP ENI and transmission to the bank				Accounting and Payment Unit	ACC	5
22	Bank transfer		Lead Beneficiary		Tesoreria (c/c ENI)		7

(1) When the regulatory requirements are met, the Director of the Managing Authority may replace the Director of the Authorising Unit

(2) The payment by bank transfer or other arrangement to beneficiaries outside the SEPA area has a variable duration not predetermined because it depends on the support banks of the Treasurer and the bank institution of the Beneficiary

Dettaglio controlli

n.	RESPONSIBLE FOR VERIFICATION	DESCRIPTION AND TOOLS FOR MANAGEMENT VERIFICATIONS	RECORD KEEPING	OBJECT OF VERIFICATIONS	RELEVANT RULES	TOOLS
OAU	Operational and Authorising Unit	<p>The Operational and Authorising Unit works on the basis of the check-list named A2 Project implementation and payment.</p> <p>Commitment:</p> <ul style="list-style-type: none"> the project is included among those eligible for funding the amount to be committed correspond with the amount of the grant awarded; the beneficiary correspond with the one having signed the GC the availability of resources in the programme accounts respect of the State aid legislation respect of the antimafia legislation fulfillment of transparency and publicity obligations the FIF has been validated by the Accounting unit and the beneficiary is registered in accounting system <p>Payment:</p> <ul style="list-style-type: none"> presence of a registered commitment in favour of the LB if a financial guarantee is requested, it has been provided fulfillment of social security obligations (only for italian private LBs) respect of the State aid legislation (for further prefinancings) presence of the JTS check list and its completeness presence of auditors and JTS findings presence of additional findings respect of contractual conditions for the calculation of the prefinancing 	AUT MIS	<p>MA Assessment report and check lists issued by JTS</p> <p>Report on finding (irregularities, financial corrections)</p> <p>Consolidated interim report</p> <p>Payment request form</p> <p>Interim reports</p> <p>List of expenditures</p> <p>Expenditure Verification Reports and the attached auditors' check lists</p> <p>Supporting documents</p> <p>Outputs</p> <p>MIS</p>	<p>JOP ENI CBC MED</p> <p>Reg. UE 827/2014 e ssmmii</p> <p>Reg. Fin UE 1046/2018</p> <p>European and National legislation for procurement</p> <p>State aid rules</p> <p>Fiscal and labour legislation</p> <p>Project implementation manual</p> <p>Grant Contract</p> <p>DMCS</p>	A.2b Check list Project Implementation and payment List of findings and assessment results Calculation of the prefinancing tool
ACC	Accounting and Payment Unit	<p>The Accounting Unit works on the basis of two specific checklists namely A1 project implementation and commitment and B1 project implementation and payment. Firstly, the Accounting Unit will verify:</p> <ul style="list-style-type: none"> If the Authorising Unit commitment Decision has all the necessary formal elements the correctness of the amount of the commitment and the availability of the resources the validity of Financial Identification Form (FIF) the correctness of the Authorising checklists A2 Project implementation and payment – commitments phase <p>Once the Authorising Unit submits the payment authorising act, the Payment and Accounting Unit will check:</p> <ul style="list-style-type: none"> the formal correctness of the payment authorising decision the correctness of the amount to be paid <p>Then the Payment and Accounting Unit issue the order of payment and send it to the bank. All the steps recorded in the accounting system will be automatically transferred to the MIS through a web service system whose updating will be timely assured.</p>	ACC MIS	<p>FIF Financial Identification Form</p> <p>MIS</p> <p>Checklist of the Authorising Commitment Authorising official act</p> <p>Payment Authorizing official act</p>	<p>JOP ENI CBC MED</p> <p>Reg. UE 827/2014 e ssmmii</p> <p>Reg. Fin UE 1046/2018</p> <p>Fiscal and labour legislation</p> <p>Grant Contract</p> <p>DMCS</p>	Check list Calculation of the prefinancing tool
JTS	Joint technical secretariat	<p>All payment requests submitted by the project 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</p> <p>The JTS verification consists in the documentary review of a plurality of elements such as:</p> <ul style="list-style-type: none"> presence of all documents and their formal and substantial correctness; presence of deliverables completeness of the EVR and the auditors' check list. verification of ECR eligibility of the expenses declared by the LBs and partners checks on the expected results and outputs based on deliverables <p>The outcomes of the technical check of the JTS may be:</p> <ul style="list-style-type: none"> The report is approved; The reports is rejected; The report is approved with findings, which impacts on the amount of reported expenditures. <p>Tools: Administrative, Financial and Technical check list</p>	JTS MIS	<p>Consolidated interim report</p> <p>Payment request form</p> <p>Interim reports</p> <p>(Narrative&Financial sections) and related project outputs/deliverables</p> <p>List of expenditures</p> <p>Expenditure Verification Reports and the attached auditors' check lists</p> <p>Supporting documents</p>	<p>JOP ENI CBC MED</p> <p>Reg. UE 827/2014 e ssmmii</p> <p>Reg. Fin UE 1046/2018</p> <p>European and National legislation for procurement</p> <p>State aid rules</p> <p>Fiscal and labour legislation</p> <p>Project implementation manual</p>	Consolidated interim report JTS Administrative, technical and financial Check list List of findings Calculation of the prefinancing tool

LEGENDA			
Symbols used in flow-chat	Meaning	Symbols used in flow-chat	Meaning
	Complex Activity		Official Document
	Defined Activity		Multiple document
	Decision		