

ON THE SPOT CHECKS REPORT AND CHECKLIST

Project title		
Project ref.number and acronym		
Code of the on-the-spot check		
Place of the on-the-spot check	premises of the LB / project partner organisation	Notes
Period of the report checked		
Date of the on-the-spot check:		

LB/PP	Lead Beneficiary
Name:	
Contact person:	
Phone nr.	
e-mail address:	

Name

Scope of the On-The-Spot check	(Yes/No)
Internal control environment	
Accounting	
Physical check of equipment	
Physical check of works and small-scale infrastructures	
Re-performance of expenditure verification	
Human resources	
Delivery of services, outputs and events	

Report prepared by:	
Name	
Function/Position	
Programme body	
Date	
Signature	

Report approved by:	
Name	
Function/Position	
Programme body / unit	
Date	
Signature	

General controls

Project ref.number and acronym:	0	
Code of the on-the-spot check	0	
Format in which documents were made available		

ORGANISATION STRUCTURE

	Yes, No or N/A	Remarks
Is there an up-to-date organisation chart?		
Are there written clear job descriptions indicating not-overlapped tasks and responsibilities for each position?		
Does the staff involved in the implementation of the project possess the needed skills/knowledge/experience:		
Programme rules (Grant Contract and Project implementation Manual)		
Language skills		
Project Cycle Management and Result Based Management		
Procurement and selection procedures?		
Accounting policies and procedures for financial reporting?		
Antifraud policies?		

RISK MANAGEMENT

Is there a risk management procedure for identifying the risk which might hamper the achievement of project objectives?		
Are there mechanisms in place to mitigate the effects of the identified risks?		
Is the procedure documented?		

ETHICS

Does the Partner organisation have a Code of Ethics/Conduct promoting integrity, ethical behaviour and values?		
Does this code of conduct:		
- prohibit conflict of interest?		
- prohibit acceptance of payment, gifts or any other advantages from third parties?		
- prohibit the use of assets for other than project purposes?		
- prohibit of any unethical behaviour?		
Is the staff duly informed about the Code of Ethics/Conduct and the disciplinary measures? Is the acknowledgement documented?		
Are there any measures ensuring the respect of the Code of Ethics/Conduct including disciplinary measures in case of infringement?		

Documents keeping and transfer of funds to PPs

Is documentation relating to the project stored in a manner that ensures its availability, confidentiality and security, and in accordance with the "Informative note on documents keeping"?		
Does the partner organization guarantees the availability of the supporting documents for the period requested by the Programme?		
Does the Lead Beneficiary forwards to other partners the total amount of prefinancing received in accordance with the PA?		
Does the Lead Beneficiary abstain from deducting or withholding any amounts, or from imposing any specific fees or other charges with an equivalent effect that would reduce the amount of prefinancing for other partners?		
Does the LB keep the original version of the EVRs of the PPs?		

Accounting and cash management

Project ref.number and acronym:	0
Code of the on-the-spot check	0
Format in which documents were made available	

ACCOUNTING SYSTEM

	Yes, No or N/A	Remarks
Does the Partner organisation have a double-entry accounting system?		
Are separate accounting records or a separate accounting code maintained for all transactions relating to the implementation of the project? The income and expenditure is easily traceable and identifiable?		
The accounts kept by the Partner for the implementation of the Project are accurate and up-to-date		
Does the accounting system guarantee the availability of the accounting records for the period requested by the Programme?		
Do the expenses declared correspond to the accounting records?		
Does the Partner prepare and keep appropriate reconciliations, supporting schedules, analyses and breakdowns for inspection and verification to support the above-mentioned reconciliations?		
Is there a mechanism to avoid double funding with other EU or other donors' projects?		

CASH PAYMENT MANAGEMENT

	Yes, No or N/A	Remarks
Do all payments require a double signature (either electronically or physically)?		
Is a cashbook available		
Are the national and internal rules on for cash payments respected?		

Project ref.number and acronym:	0
Code of the on-the-spot check	0
Number of staff members working fully or partially for the project	
Number of staff member timesheet checked	
Size of the sample (in % of number of staff members)	
Total costs declared in staff (in €)	
Total of staff costs checked (in €)	
Size of the sample (in % of cost)	
Criteria for sampling	

Yes, No or N/A	Remarks
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The full list of staff working in the project is available		
Do the staff costs includes cost of natural persons under a contract other than an employment contract?		
Do the staff costs includes costs of natural persons under a contract other than an employment contract and receiving other forms of remuneration		
Are there transparent recruitment procedures for new staff?		
Do the recruitment procedures include measures to assess the skills of the candidates?		
Did contracts other than employment contracts were preceded by an adequate public selection procedure?		
Is the contract consistent with the law and selection provisions?		
<p>The designation or secondment order of internal staff contains:</p> <ul style="list-style-type: none"> •the assignment of the person for the project and its tasks within the project •start date and end date of the assignment •the indication of exclusive or partial work on the project 		

Yes, No or N/A	Remarks
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In case of part-time staff, are the timesheets:			
- including a short description of the tasks performed every day?			
- prepared by the staff themselves?			
- prepared with adequate regularity? (e.g. daily, weekly, monthly)			
- reconciled with the total hours reported by the person?			
- reviewed and approved by the direct superior of the staff?			
- signed (electronically or physically) both by the concerned person and its superior?			
Is there an adequate system to prevent double imputation of the same time, the imputation of holidays/sick leaves and/or the over-imputation (i.e. >100% of worked time)?			

For each question, please state YES, NO or N/A

[illegible]

Travel and subsistence

Project ref.number and acronym:	0			
Code of the on-the-spot check	0			
Number of travels and subsistence reported				
Number of travels and subsistence checked				
Size of the sample (in % of number)	#DIV/0!			
Total cost declared in travels and subsistence (in €)				
Total of travels and subsistence costs checked (in €)				
Size of the sample (in % of cost)	#DIV/0!			
Criteria for sampling				
Travel and subsistence - Requirements				
Yes, No or N/A				
Remarks				
Does the travel concern the tasks planned in the project?				
Is the person travelling a staff member or a person taking part in the project and having a clear link with project activities?				
Have the costs of the travel and subsistence been incurred and calculated in accordance with the provisions of internal rules and programme rules (including per diem rates)?				
In case of travel out of the eligible areas of the ENI CBC MED Programme or other than the project concerned area, is the prior MA approval available?				
Name of the traveller and BL code	Position in organisation and role in the project	Date of the travel	Destination of the travel	Cost (in €)
TOTAL				0,00

For each question, please state YES, NO or N/A

Was this item considered as eligible by the auditor/officer?	Is the authorization to travel duly signed?	Are the receipts of expenses stored and complete?	Is there a proof of the participation in the concerned event (attendance list, pictures, videos, etc.)	Have the costs of the travel and subsistence been incurred and calculated in accordance with the provisions of internal rules and programme rules (including per diem rates)?	Remarks	Amount corrected (ineligible)

Project ref.number and acronym:	0
Code of the on-the-spot check	0
Format in which documents were made available	
Number of pieces of equipment acquired by the beneficiary	
Number of pieces of equipment checked	
Size of the sample (in % of number of pieces)	
Total cost declared in equipment (in €)	
Total cost of checked equipment (in €)	
Size of the sample (in % of cost)	
Criteria for sampling	

Equipment - Requirements		
	Yes, No or N/A	Remarks
Has the expenditure been incurred in accordance with the Programme rules on procurement?		
Has the expenditure been incurred in accordance with the European and national rules on Public Procurement ?		
Has the expenditure been incurred in accordance with the rules on Private Procurement ?		
Has a contract been signed with the awarded bidder?		
Does the contract signed with the contractor clearly specify the responsibilities, duration and amount of remuneration?		
Is the equipment purchased consistent with the contract signed with the contractor and with the Project?		
Has the equipment been purchased within the deadlines set in the contract and within the set price?		
If case of modification (of quantity or quality) of the equipment purchased has the contract been amended within the respect of the rules on procurement or was the modification allowed by the contract itself?		

Description of the item of equipment	Name of supplier	Reference of the invoice in project accounting and BL code	Cost (in €)
TOTAL			0,00

For each question, please state YES, NO or N/A

[illegible]

External services

(this section applies also to expenses reported under cost category "Other" as the case may be, including SUBGRANTS)

Project ref.number and acronym:	0
Code of the on-the-spot check	0
Number of services/outputs/events delivered by the partner	
Number of services/outputs/events checked	
Size of the sample (in % of number of outputs/events)	
Total cost declared for delivered services/outputs/events (in €)	
Total cost of checked outputs/events (in €)	
Size of the sample (in % of cost)	
Criteria for sampling	

External services - Requirements		
	Yes, No or N/A	Remarks
Has the expenditure been incurred in accordance with the European and national rules on Public Procurement ?		
Has the expenditure been incurred in accordance with the Programme rules on procurement?		
Has the expenditure been incurred in accordance with the rules on Private Procurement ?		
Has a contract been signed with the awarded bidder?		
Does the contract signed with the contractor clearly specifies the responsibilities, duration and amount of remuneration?		
Is the service provided consistent with the contract signed with the contractor and with the Project?		
Have the services been completed within the deadlines set in the contract and within the set price?		
If case of modification (of quantity or quality) of the services provided has the contract been amended within the respect of the rules on procurement or was the modification allowed by the contract itself?		
Have external services been outsourced to another partner participating in the project?		

Description of the intangible service	Type of service (Expertise, etc.)	Reference of the invoice(s) in project accounting and BL code	Cost (in €)
TOTAL			0,00

For each question, please
state YES, NO or N/A

Was this item considered as eligible by the auditor/officer?	Was this item foreseen in the Project description?	Is there documented acceptance document signed by an authorised person?	Is the service consistent with the terms of reference in the procurement dossier and contract?	Are outputs or deliverables available?	Are the outputs and deliverables consistent with the procurement dossier, contract and projects activities?	Remarks	Amount corrected (ineligible)

CONCLUSIONS

Project ref.number and acronym:	0
Code of the on-the-spot check	0

SUMMARY OF IRREGULARITIES IDENTIFIED

Short description of main irregularities	Cost category	Amount declared by beneficiary	Amount checked	Amount of irregularity	May it lead to flat rate or extrapolated correction? (Yes/No)
	Staff				
	Travel and subsistence				
	Equipment				
	Works and infrastructure				
	External services				
	Others				
	Administrative costs				
	TOTAL	0,00	0,00	0,00	

Has the sample been extended (if YES please specify)	
Is it necessary to formulate recommendations as a result of the verification?	

FRAUD AND CORRUPTION IDENTIFIED

Short description	Name of supplier and/or employees involved	Suspected or established?	Amount of expenditure affected
(Add lines, if necessary)			
		TOTAL	0,00

CONTRIBUTION TO RISK MANAGEMENT

Description of risks identified	Recommended monitoring and/or mitigating measure	Probability	Impact

NOTES/COMMENTS/RECOMMENDATIONS

Internal control

Accounting

Physical check of equipment

Physical check of works and small-scale infrastructure

Time-recording system

Services, outputs and events

Has ineligible//irregular expenditure been found during the verification?

Cost category	Description	Budget line code	Amount reported	Amount corrected	Finding (Code)

Does the controller identify threats for the proper implementation of the project?

Is there a need to notify the MA about ineligible//irregular expenditure and to initiate the procedure of recovery of unduly paid amounts?

Has the verification carried out by the controller resulted in the suspicion of systemic irregularities?

Have recommendations from previous verifications of the project been implemented? /if applicable/

Have any irregularities been found during the verification that would require reporting to the European Commission (OLAF)?

Is it necessary to formulate recommendations as a result of the verification?