Interreg
NEXT MED

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REGIONE AUTÒNOMA
DE SARDIGNA
REGIONE AUTONOMA
DELLA SARDEGNA

INTERREG NEXT MED PROGRAMME 2021/2027
DESCRIPTION OF MANAGEMENT AND CONTROL SYSTEMS (DMCS)

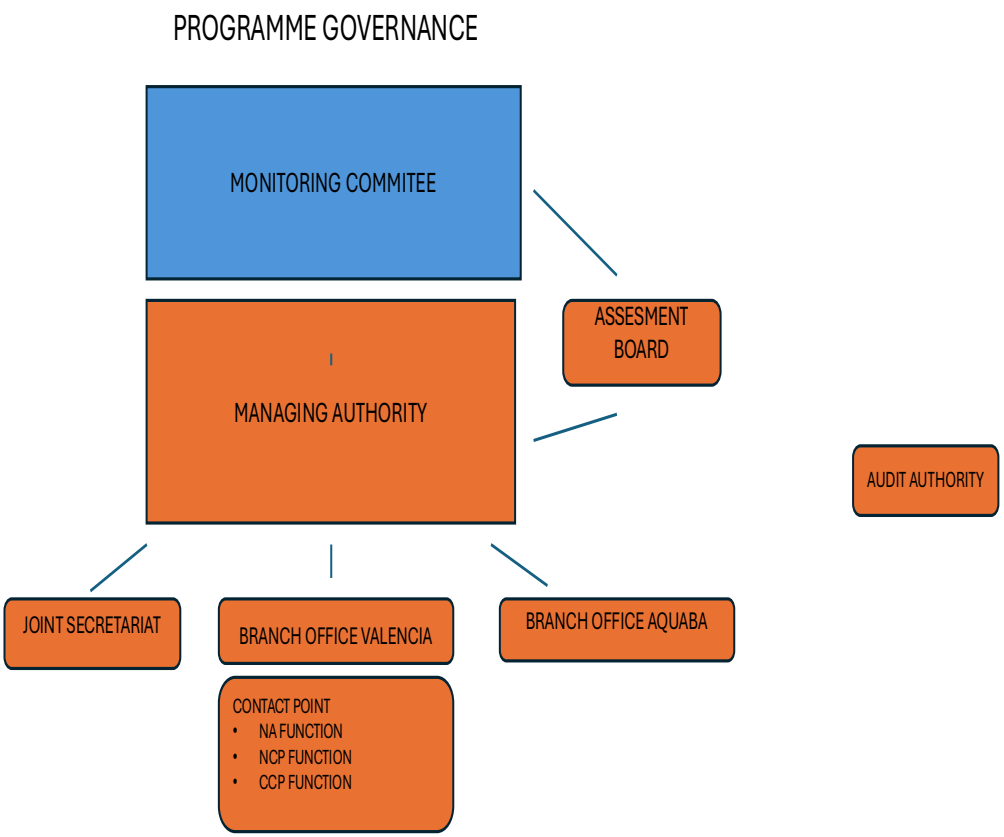
ANNEX VI

AUDIT TRAILS

SCHEDA PISTA DI CONTROLLO

PRESENTAZIONE ALLA COMMISSIONE EUROPEA "PACCHETTO DI AFFIDABILITA"

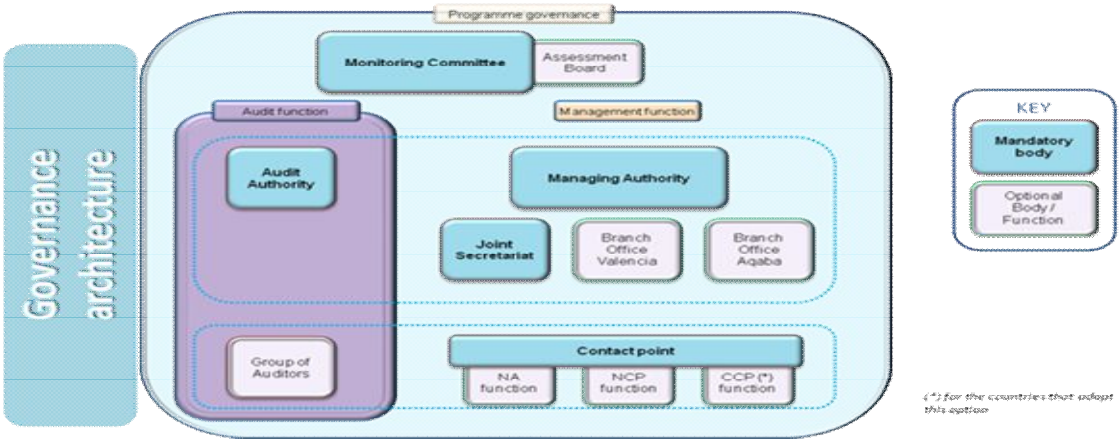
Programma	**PO INTERREG NEXT MED 2021/2027**
Autorità di gestione	**Regione Autonoma della Sardegna**
Normativa di riferimento	**Art. 98 Regolamento (UE) 2021/1060**



PROCESSO: PRESENTAZIONE ALLA COMMISSIONE EUROPEA DEL "PACCHETTO DI AFFIDABILITA'"		
ATTIVITÀ	SOGGETTI GESTORI	SOGGETTI ESTERNI
Predisposizione e firma della bozza dei conti redatta sulla base dell'allegato XXIV (e relative appendici) del Regolamento (UE) 2021/1060 e trasmissione al Direttore Generale dell'Autorità di Gestione entro 1/11/N	Accounting Unit	
Firma del Direttore Generale sulla bozza dei conti redatta sulla base dell'allegato XXIV del Regolamento (UE) 2021/1060 e della bozza della Dichiarazione di gestione redatta sulla base dell'allegato XVIII del Regolamento (UE) 2021/1060 e trasmissione all'Autorità di Audit entro il 15/11/N	Direttore Generale dell'Autorità di Gestione	
Trasmissione alla Autorità di Gestione dei risultati finali degli audit sui progetti (o sui report dei partner inclusi nel campione comune) entro il 30/11/N		Autorità di Audit
Acquisizione dei dati relativi agli indicatori, ai target intermedi e ai progressi compiuti dal Programma	Direttore Generale dell'Autorità di Gestione	
Trasmissione alla Autorità di Audit della bozza finale dei conti redatta sulla base dell'allegato XXIV del Regolamento (UE) 2021/1060 e della bozza finale della Dichiarazione di gestione redatta sulla base dell'allegato XVIII del Regolamento (UE) 2021/1060 entro il 15/12/N	Direttore Generale dell'Autorità di Gestione	
Trasmissione alla Autorità di Gestione del Report provvisorio sull'audit dei conti annuali entro il 15/01/N+1		Autorità di Audit
Attuazione delle raccomandazioni e delle misure correttive formulate dall' Autorità di Audit e trasmissione all'Autorità di Audit dei conti finali entro il 25/01/N+1	Autorità di Gestione Ufficio del Direttore Generale Authorizing Unit Accounting and payments Unit	
Verifica che le osservazioni e le raccomandazioni formulate sul Report provvisorio siano state attuate dall'Autorità di Gestione e trasmissione all'Autorità di Gestione del Report finale sull'audit della bozza dei conti annuali entro il 05/02/N+1		Autorità di Audit
Trasmissione alla Commissione Europea, via SFC2021 system, del pacchetto di affidabilità del Programma Interreg NEXT Mediterranean Sea Basin "NEXT MED "2021- 2027 entro il 15/02/N+1	Autorità di Gestione Ufficio del Direttore Generale Accounting and payments Unit	

AUDIT TRAIL
SELECTION OF PROJECTS

Programme	Interreg NEXT MED 2021-2027
Managing Authority	Regione Autonoma della Sardegna



Audit trail selection of projects			
ACTIVITY	**ACTORS**	**STAKEHOLDERS**	**CONTROLS**
Preparation of terms of reference and any other technical document related to the call	MA		
Verification and approval of TORs, selection criteria and financial envelope	MC		
Publication of the call and annexes	MA		MA - IC
Submission of project proposals		Applicants	
Set up of the Assessment Board	MC - MA		
Appointment of internal and external assessors	MA - AB	JS - BOs - External assessors	
Selection of project proposals	AB		
Approval of the results (STEP 1 and STEP 2)	MC - MA		
Publication of the results	MA - OAU		MA - IC
Management of complaints	MC - MA	Applicants	
Negotiation process	JS - MA/OAU	Applicants	JS
Signature of the grant contracts	MA/OAU	Lead Partners	MA - OAU

MA - Managing Authority

JS - Joint Secretary

BOs - Branch Offices

AB - Assessment Board

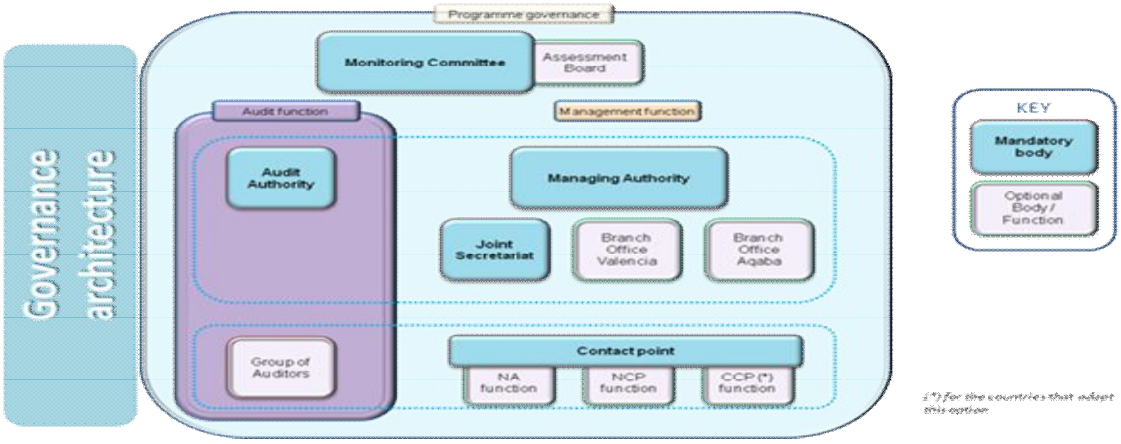
OAU - Operational and Authorising Unit

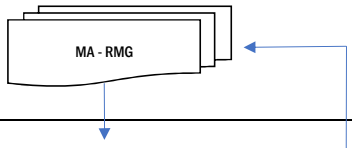
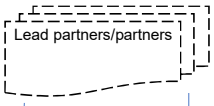
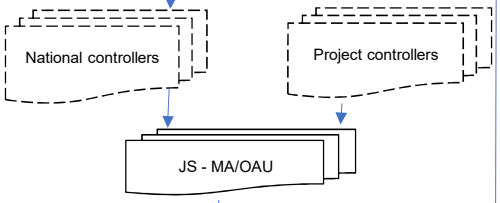
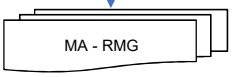
IC - Internal Control

n.	responsible structure	description and tools	archiving of documents	list of documents	reference documents
1	MA - IC	**publication phase** - approval by the MC of the ToRs and the Guidelines of the call - coverage of the call budget from the budget of the Programme - governing by the Guidelines of: modalities of submission of project proposals; eligibility requirements for lead partners and partners; project evaluation criteria in line with the thematic objectives and priorities of the program; scoring criteria - functioning of the IT system in order to ensure the evaluation of project proposals in compliance with the principles of confidentiality and fair treatment - administrative act for the launch and approval of the call and the documents included in the application package - publication of the call on the Programme and RAS websites **selection phase** - appointment of the AB by the MC - approval of ToRs for the recruitment of external Evaluators, Environmental Experts and State Aid Experts by the MC - appointment of internal and external evaluators - declarations of confidentialty and absence of conflict of interest by all parties involved in the assessment - report on the results of the evaluation by the AB - approval by the MC of the results of the evalution - publication and communication to applicants of the results	public folder NEXT-MED e-form	MC meeting minutes/written procedures containing the approval of the ToRs and guidelines of the call Guidelines and documents attached to the call Administrative act of approval and launch of the call MC meeting minutes/written procedure for the appointment of the members of the Assessment Board Rules of procedure of the Assessment Board MA appointment of internal assessors, AB Chairperson and Secretary Declarations of confidentiality and absence of conflict of interest Assignment of projects to internal and external assessors AB reports MC meeting minutes/written procedures containing the approval of the list of projects eligible for funding, the reserve list and projects not eligible for funding Proof of pubblication of the results Copy of communications to applicants Formal complaints received Outcomes of complaints	Regulation (EU) 2021/1059 Regulation (EU) 2021/1060 Interreg Next Med Programme Document DMCS
2	MA - OAU	**negotiation phase** - review of projects and evaluation documents - list of conditions/recommendations to be fullfilled by Applicants before signature of the GC **contracting phase** - preparation of the contract dossier - signature of the Grant contracts	public folder NEXT-MED JEMS	Award notification letter Negotiation check list Negotiation letter Contracting checklist Grant Contract and annexes	Regulation (EU) 2021/1059 Regulation (EU) 2021/1060 Interreg Next Med Programme Document DMCS

AUDIT TRAIL
Management Verifications

Programme	Interreg NEXT MED 2021-2027
Managing Authority	Regione Autonoma della Sardegna



Audit trail management verifications		
ACTIVITY	**ACTORS**	**CONTROLS**
Preparation/review of Risk based management verifications methodology		
Verification and approval of methodology		IC
Preparation of guidelines/instructions for projects (PIM)		
Preparation of interim/Final reports		
Execution of management verifications on reports/On the spot		AA
Statistics on findings		
Update of risk assessment		

MA - Managing Authority

JS - Joint Secretary

MC - Monitoring Committee

RMG - Risk Management Group

OAU - Operational and Authorising Unit

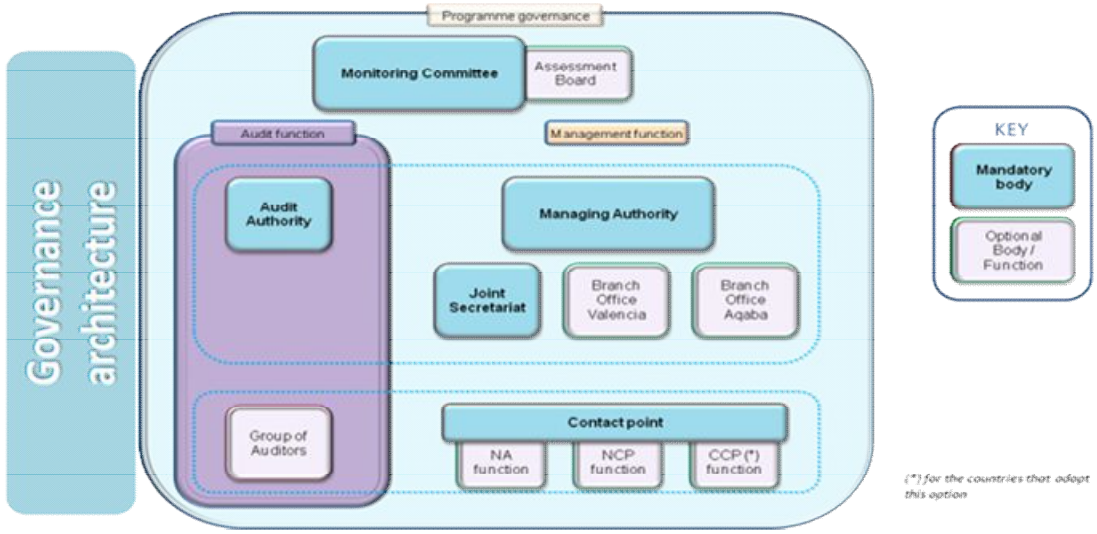
IC - Internal Control

n.	responsible structure	description and tools	archiving of documents	list of documents	reference documents
1	MA - RMG	**Risk Based Management verifications methodology** - Risk Management group established; - methodology and indicators for risk assessment on projects approved; - results of risk assesment on projects are taken into account in RBMV methodology; - RBMV methodology adopted and transmitted to projects	public folder NEXT-MED Programme website	formal constitution of the RMG risk assessment on projects RBMV methodology MC approval of RBMV methodology description of national circuits for RBMV Guide on controls and annexes	Regulation (EU) 2021/1059 Regulation (EU) 2021/1060 Interreg Next Med Programme Document DMCS PIM
2	MA - OAU	**Management verifications on projects** - for beneficiaries established in EU Mediterranean Countries and Türkiye, management verifications are carried out by National Controllers; - for beneficiaries established in the other Mediterranean Partner Countries the management verifications are carried out by project controllers, the JS and the Authorizing Unit of the MA, with the collaboration of the CCPs.	public folder NEXT-MED JEMS	reports submitted by Lead Partners/partners checklists/reports controllers checklists/reports JS checklists/reports MA statistics on findings	Regulation (EU) 2021/1059 Regulation (EU) 2021/1060 Interreg Next Med Programme Document DMCS PIM

AUDIT TRAIL

PAYMENTS TO PROJECTS

Programme	Interreg NEXT MED 2021-2027
Managing Authority	Regione Autonoma della Sardegna



AUDIT TRAIL: PAYMENTS TO PROJECTS								
N	**ACTIVITIES**	**MANAGEMENT BODIES**	**BENEFICIARIES**	**EXTERNAL BODIES**	**FINANCIAL MANAGMENT BODIES**	**MANAGEMENT VERIFICATIONS**	**OUTPUT**	**TIMING**
1	Contract signature	Operational and Authorising Unit	Lead partner			*OAU*	Signed Grant Contract	
2	Validation of the FIF		Lead partner		Accounting and Payment Unit	*ACC*	LP registered in the MA accounting system	
3	Commitment	Operational and Authorising Unit			Accounting and Payment Unit	*OAU*	Committment act	
4	Registration of the committment in the accounting system				Accounting and Payment Unit		Committment registration n.	30
5	Advance payment	Operational and Authorising Unit			Accounting and Payment Unit	*OAU*	Payment act	
6	Registration of the payment order in the accounting system and transmission to the bank				Accounting and Payment Unit	*ACC*	Payment order n.	
7	Bank transfer		Lead partner		Regional treasury		Proof of transfer	
8	Interim report and request for further payments		Lead partner				Interim report	
9	Assessment of the interim report	JS				*JS*	JS report/checklists	35
10	Quantification of the eligible reported expenditure and calculation of the further payment - Provisional results assessment	Operational and Authorising Unit					MA provisional report	
11	Request for counter claims (10 days)	Operational and Authorising Unit	Lead partner					
12	Analysis of counter claims	Operational and Authorising Unit				*OAU*		30
13	Quantification of the eligible reported expenditure and calculation of the further payment - Final results assessment	Operational and Authorising Unit					MA final report/checklist	
14	Authorisation of the payment	Operational and Authorising Unit			Accounting and Payment Unit	*OAU*	Payment act	3
15	Registration of the payment order in in the accounting system and transmission to the bank				Accounting and Payment Unit	*ACC*	Payment order n.	5
16	Bank transfer		Lead partner		Regional treasury		Proof of transfer	7
17	Final report and request for final balance		Lead partner				Final report	
18	Assessment of the final report	JS				*JS*	JS report/checklists	35
19	Quantification of the eligible reported expenditure and calculation of the final balance - Provisional results assessment	Operational and Authorising Unit					MA provisional report	
20	Request for counter claims	Operational and Authorising Unit	Lead partner					
21	Analysis of counter claims	Operational and Authorising Unit				*OAU*		30
22	Quantification of the eligible reported expenditure and calculation of the final balance - Final results assessment	Operational and Authorising Unit					MA final report/checklist	
23	Authorisation of the payment of the final balance	Operational and Authorising Unit			Accounting and Payment Unit	*OAU*	Payment act	3
24	Registration of the payment order in the accounting system and transmission to the bank				Accounting and Payment Unit	*ACC*	Payment order n.	5
25	Bank transfer		Lead partner		Regional treasury		Proof of transfer	7

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

(2) Terms for payments are subject to availability of EU funds, transmission of Lead Partners' Bank account data, registration of State Aid (as the case may be)

(3) Terms for payments may be interrupted if information submitted by the beneficiary does not allow the MA to establish whether the amount is due

(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

n.	responsible structure	description and tools	archiving of documents	list of documents	reference documents
OAU	**Operational and Authorising Unit**	The Operational and Authorising Unit carries out controls on the basis of the check-lists for project implementation and payment (A2), summarised below: **Committment:** • 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 **Payments:** •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) • presence of the JTS report and check list and its completness • presence of controllers and JTS findings • presence of additional findings (e.g. CCPs, irregularities, etc,) •correct calculation of the installment	public folder NEXT-MED JEMS	Payment requests Interim/Final reports List of expenditures Controllers' Reports and check lists JS Reports and check lists OAU Reports and check lists	Regulation (EU) 2021/1059 Regulation (EU) 2021/1060 Interreg Next Med Programme Document DMCS Project Implementation Manual (PIM) National procedures
ACC	**Accounting and Payment Unit**	The Accounting Unit carries out controls, summarised below, on the basis the checklists for project implementation, commitment and payments: - 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 the Financial Identification Form (FIF) - the correctness of the Authorising checklists A2 Project implementation and payment – commitments phase - the formal correctness of the payment authorising decision - the correctness of the amount to be paid	public folder NEXT-MED JEMS	FIF Financial Identification Form Acts and Checklists of the OAU Accounting Checklists	Reg. Fin UE 2024/2509 DMCS
JS	**Joint Secretariat**	The JS carries out controls, summarised below, on the basis the JS checklists for the verifications of reports: • completeness of the technical report: • presence of deliverables • checks on the expected results and outputs based on deliverables For partners based in Algeria, Tunisia, Egypt, Palestine, Israel, Lebanon, Jordan: • completness of the Controllers' checklists and reports • presence of all supporting documents and their formal and substantial correctness; • risk based control on the eligibility of the expenses declared	public folder NEXT-MED JEMS	Payment requests Interim/Final reports List of expenditures Controllers' Reports and check lists Outputs/deliverables Supporting documents	Regulation (EU) 2021/1059 Regulation (EU) 2021/1060 Interreg Next Med Programme Document DMCS Project Implementation Manual (PIM) National procedures