

Program Ref. n.: _____

Program Title: _____

Mission Type: _____

Mission date: from _____ to _____

CHECK LIST QUALITY REVIEW ANNUAL AUDIT OF ACCOUNTS REPORT

ANNUAL AUDIT OF ACCOUNTS – Conclusions – This section of the checklist should be completed before the annual audit of accounts is completed	Yes/No/NA Comments
ANNUAL ACCOUNTS	
Are the verified documents complete for the correct performance of the audit activities on the annual accounts (art. 68.2 of the Regulation (EU) 897/2014)?	
Have the documents verified during the audit activities been adequately stored?	
In case of the total amount of eligible expenditure reconcile with the expenditure and the corresponding public contribution included in payment applications submitted to the Commission for the accounting year, has the MA provided an adequate "Reconciliation Table", in order to assess the adequacy of the explanations included in the table?	
Have the results of system audits and the results of audits of operations carried out been considered for the issuing of audit of accounts report?	
Have adequate additional audits been carried out on the annual accounts in order to validate the data contained in the annual accounts (certified expenditures, withdrawals, recoveries and pending recoveries)?	
Has it been verified that the results of system audits, audits of operations, any audits of the EC, of the European Court of Auditors and/or other Authorities have been reflected in the annual accounts?	
Are the conclusions adequate and the control activities are sufficient to express an audit opinion on the completeness and accuracy of the amounts declared in the annual accounts?	

In case of corrections related to the annual accounts, has it been verified that the MA has taken such corrections into consideration?	
If yes, does the annual audit of accounts report take this event into account?	
If no, does the annual audit of accounts report take this event into account?	
Have adequate controls been adopted and compiled?	
Are the data and information accurately presented?	
Has the set timeline for the activities been respected?	
<p>The conclusions of the audit of accounts are:</p> <p>a) clear?</p> <p>b) consistent with the results?</p> <p>c) related to the stated audit objectives?</p> <p>d) consistent with the established criteria?</p>	
Is the audit performed sufficient to support the conclusions? If not, have the conclusions been amended appropriately?	
The conclusions contained in annual audit of accounts report are adequate and accurate and supported by the working documents	
Are the conclusions of the audit of accounts included in the Audit Authority's information system?	
ANNUAL AUDIT OF ACCOUNTS REPORT	
The verified documents are complete for the correct performance of the audit activities on the annual audit of accounts report about checks carried out (as referred to in Article 63 (5), points (a) and (b), of the Financial Regulation)?	
Have the documents verified during audit activities been adequately stored?	

Have all the checks, foreseen by the regulations/guidelines in force on the annual audit of accounts, carried out?	
Are the conclusions adequate and is the control activities sufficient to express an audit report?	
In the case of discrepancies between the contents of the annual management statement / the results of the audit activities, has a contradictory procedure been initiated with the MA?	
If yes, does the audit report consider any new documents /clarifications obtained during the contradictory procedure?	
If, during the contradictory procedure, no new documents /clarifications have been provided by the MA, does the audit report take this event into account?	
Have adequate controls been adopted and compiled?	
Are the data and information accurately presented?	
Has the timeline set for the implementation of the activities been respected?	
<p>The conclusions of the audit of accounts are:</p> <p>a) clear?</p> <p>b) consistent with the results?</p> <p>c) related to the stated audit objectives?</p> <p>d) consistent with the established criteria?</p>	
Is the audit performed sufficient to support the conclusions? If not, have the conclusions been amended appropriately?	
The conclusions about the annual audit of Accounts Report are adequate and accurate and supported by the working documents?	
Are the conclusions of the audit included in the Audit Authority's area of the programme MIS ?	



Filled in by
Date
Name
Signature

Approved by:
Date
Name
Signature

