



## **Audit Authority ENI CBC MED Programme**

Cross Border Cooperation within the European Neighbourhood  
Instrument  
**MEDITERRANEAN SEA BASIN PROGRAMME 2014-2020**

### **Annex 2.9**

**Letter on transmission of Provisional Report  
on Audit on operations**

# **Audit Manual**

Version 2.1

Adopted by the Audit Authority with decision No 63 of 27 October 2021

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**- AUDIT AUTHORITY -**  
**Audit of Operations**  
**- General Checklist Template -**

*(This General Checklist Template has to be adapted in an operational control checklist in every single engagement. Specifically each object control shall be declined in specific points of control according to the national rules applicable on the period of the execution of operations and on the basis of the results of the annual audit planning and the subsequent audit programme for each engagement. The guidelines of the Audit Manual on controls, in particular those on audits of operations, shall be assessed adequately in making the operational control checklist, with the insertion of further control objects if thought necessary.)*

GENERAL INFORMATION	
Programme title	
Progress report	
Accounting year	
Audit reference period	
Final beneficiary	
Lead partner/project partner	
Contact person of final beneficiary	
Expenditure to be audited	
Managing Authority - Contact person	
Reference to the payment application of the MA	
Amount available from public contribution per operation: which includes: - EU Contribution: - National Contribution:	

CONTROL INFORMATION	
Expenditure accepted and certified	
How much of the partner's expenditure have you verified?	100% <100%, (indicate for which budget headings a sample has been applied and describe the sampling method)
Type of control carried out	desk-based on-the-spot verification other (please describe)
Expenditure verified on-the-spot	eur
Expenditure certified on-the-spot	eur
Format in which documents were made available	original copy electronic

**Auditors (names and roles)**  
**Audit Authority**

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## Section n.1

List of some of generic objective controls to be developed in a generic operational control checklist, without prejudice to national, Community and institutional rules.

General Checks	Yes	No	N/A	Comments/follow up
Description of the Project, Budget and Logical Framework in force, as approved by the JMC are available, electronically or paper based				
Grant Contract signed by both parties (MA/JTS and Lead Beneficiary) is available, electronically or paper based				
Partnership Agreement signed by all project partners is available, electronically or paper based				
Narrative report of the Lead Beneficiary / Project partner concerning the activities undertaken during the reporting period is available				
Addendum of any modification of the Grant Contract is available				
Financial report of the Lead beneficiary/partner is available				
The global project budget in force is available				
The individual budget in force for the Lead Beneficiary/partner is available				
Notifications to MA/JTS made by the Lead Beneficiary, when flexibility rule is applicable, are available				
Declaration on the VAT status of the beneficiary/partner is available in original, signed by the authorised person of the project partner's institution				
Additional documents and clarifications were requested during the control procedure (please describe)				

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Formal Checks	Yes	No	N/A	Comments/follow up
Description of the Project, Budget and Logical Framework in force, as approved by the JMC are available, electronically or paper based				
Grant Contract signed by both parties (MA/JTS and Lead Beneficiary) is available, electronically or paper based				
Partnership Agreement signed by all project partners is available, electronically or paper based				
Narrative report of the Lead Beneficiary / Project partner concerning the activities undertaken during the reporting period is available				
Addendum of any modification of the Grant Contract is available				
Financial report of the Lead beneficiary/partner is available				
The global project budget in force is available				
The individual budget in force for the Lead Beneficiary/partner is available				
Notifications to MA/JTS made by the Lead Beneficiary, when flexibility rule is applicable, are available				
Declaration on the VAT status of the beneficiary/partner is available in original, signed by the authorised person of the project partner's institution				
Additional documents and clarifications were requested during the control procedure (please describe)				

GENERAL ELIGIBILITY CRITERIA - Checks	Yes	No	N/A	Comments/follow up
All expenses have been actually incurred and paid by the Lead Beneficiary/partner, and they can be verified on the basis of adequate original supporting documents				
All expenses are directly related to the project, necessary for its implementation, and they are in accordance with the approved budget				

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GENERAL ELIGIBILITY CRITERIA - Checks	Yes	No	N/A	Comments/follow up
<p>All expenses have been <b>incurred<sup>1</sup> and paid between the</b> date of start of the project and the end date of the relevant reporting period or end of implementation period, with the following exceptions:</p> <ul style="list-style-type: none"> <li>• preparatory costs incurred after the publication of the call for proposals and before the submission of the proposal;</li> <li>• costs related to the financial guarantee (if requested), which may be incurred after the contract is entered into force, and before the start of the implementation period;</li> <li>• expenditure verification and final evaluation of the project, which may be incurred after the implementation period of the project and paid after the submission of the Final report (the expenses to be paid afterwards are listed in the final report together with the estimated date of payment)</li> </ul>				
All expenses have been incurred in the Programme eligible area, with the exception of the participation in meetings and events out of the Programme eligible territories that was already foreseen in the description of the project or specifically authorised by the MA				
The exchange rate for converting expenditure incurred in national currency into Euro has been properly applied, in accordance with the provisions of the Grant Contract				
Any recoverable VAT has been deducted from the amount of declared expenditure for all relevant items				
Any ineligible expenditure, including contributions in kind has been excluded from the declared expenditure				
Expenses are identifiable and verifiable and accounted in accordance with accounting standards				
Expenses are reasonable, justified and in accordance with the principles of sound financial management, in particular regarding economy and efficiency				
Expenses comply with the requirements of applicable tax, labour and social legislation				

<sup>1</sup>"Costs relating to services and works shall relate to activities performed during the implementation period" (article 48 of ENI CBC IR).

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GENERAL ELIGIBILITY CRITERIA - Checks	Yes	No	N/A	Comments/follow up
Expenses are verified to detect any duplication (e.g. multiple invoices with the same amount, invoice numbers, etc.) or falsifications.				
Has the annulling of the expenditure documents been carried out by means of a stamp bearing at least the information that the expenditure has been co-funded by the programme?				
Are there further mechanisms in place to avoid double financing?				
On the basis of it, can it be excluded that expenditure has already been supported by any other funding (EU, national, regional or other)?				
Has all expenditure been incurred and paid between the start date of the operation and the end date of the reference reporting period?				
Has the exchange rate for converting expenditure incurred in national currency into Euro been properly applied?				
If applicable, has any revenue been properly deducted from the costs declared?				
Has refundable VAT been deducted?				
Have any fines, financial penalties and/or foreign exchange losses excluded from the expenditure?				
Are the contents of the financial report combined with those of the activity report?				
Is the reported expenditure coherent with the activities performed and the outputs obtained?				
In case of Lead Partner, have the previous payments been transferred without delays and in full to the relevant Project Partners?				
Was expenditure incurred in a currency other than the euro converted into euro				

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ALLOCATION TO ACTIVITIES AND BUDGET LINES Checks	Yes	No	N/A	Comments/follow up
Expenses have been correctly allocated to the relevant Work Packages				
The Lead Beneficiary/partner's budget by WPs, Partners and budget lines fixed in the approved Budget has been respected				

On-the-spot checks	Yes	No	N/A	Comments/ Follow-up
Where and when the on-the-spot check(s) has/have taken place? Please specify:				
What was the main focus of the on-the-spot check(s) (additional administrative controls, verifications of equipment/investments, etc.)? Please specify:				
Are the equipments/investments features in line in quality and quantity with the approved application form?				
Are the equipments/investments properly installed/realized in place according to the approved application form?				
Has it been verified that publicity rules for co-funded equipments/investments are respected?				

Staff Costs				
Checks	Yes	No	N/A	Comments/follow up
HR selection has been carried out respecting the principles of transparency, equal opportunity:				
- Are there transparent recruitment procedures for new staff?				
- Do the recruitment procedures include measures to assess the skills of the candidates?				
The staff has signed the code of conduct and/or specific declarations on absence of conflicts of interest.				
The full list of staff working in the project is available with the First report				

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Staff Costs				
Checks	Yes	No	N/A	Comments/follow up
Work contracts / any similar type of contract according to national rules / designation or secondment order of civil servant for all project staff is available				
Contract/ designation or secondment order and/ or the related job description contains <ul style="list-style-type: none"> <li>- the assignment of the person for the project and its tasks within the project</li> <li>- start date and end date of the assignment</li> <li>- the indication of exclusive or partial work on the project</li> </ul>				
Monthly timesheets for staff partially devoted to the project are available				
- Timesheets are sufficiently detailed (name of the employee, date, time and description of the daily activity)				
- Timesheets are signed both by the employee and the employer				
- The method for calculating the hourly/daily rates and the calculation of the staff costs are available and correct.				
- The calculation of staff costs is based on real costs (real gross salary proved by payslips) and real worked hours (time spent on the project proved by timesheets)				
Working time spent on the project does not exceed the normal working hours, according to the national legislation in force. Overtime is reported only for staff entirely devoted to the project.				
Any fringe benefits, rewards over the monthly salaries are excluded from the hourly/daily rate				
Additional charges besides the social contribution charges (obligatory according to national rules) are excluded from the hourly/daily rate				
The calculation of staff costs, that is the actual cost of the actual time devoted, is correct				
Proof of payment of the salary is available (payslips or other)				
Proof of payment of the social charges and taxes is available				



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Travel and Accommodation Costs				
Checks	Yes	No	N/A	Comments/follow up
Travel costs are directly related to the project ( <i>verify existence of invitation, agenda and or list of participants</i> )				
Only travelling costs of the project staff or other persons taking part in the project are declared				
Travel costs of the beneficiary/partner employees/associated partners and final beneficiaries are budgeted				
Travels are performed within the eligible area. When the travel incurred outside the eligible area of the Programme destinations were already foreseen in the description of the project or specifically authorised by the MA				
Authorisations of the missions are available (if obligatory according to national/ institutional rules)				
Mission reports signed by the travelling persons are available (if obligatory according to national/ institutional rules)				
All supporting documents are available (invitation, agenda, list of participants, minutes, pictures, etc.)				
Train/bus tickets, plane tickets, boarding cards, etc. are available				
The most economical way of transport is used, in accordance with the internal procedures of the organisation				
In case of use of own car or company car, calculation sheets prepared according to national or institutional rules stating at least the distance, the unit rate and the total costs of the travel, are available				
If costs are directly paid by the institution, proofs of payment are available				
If costs are paid by the person going on mission / an advance is paid by the institution to the person going on mission, the documents on the reimbursement of costs are available				
For staff working in public institutions as well as in units subordinated or coordinated by such institutions, the expenses with subsistence costs are compliant with the national legislation in force applicable for public institutions				

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Travel and Accommodation Costs				
Checks	Yes	No	N/A	Comments/follow up
For staff working in other legal entities than those mentioned in the previous category, subsistence costs do not exceed neither the costs normally paid by the beneficiary according to its rules and regulations nor the rates published by the Commission at the time of the mission if reimbursed on the basis of lump sums, unit costs or flat rate financing: <a href="http://www.ec.europa.eu/europeaid/work/procedures/index_en.htm">www.ec.europa.eu/europeaid/work/procedures/index_en.htm</a>				
Proof of payment of subsistence costs are available				
Documents confirming payment of travel medical insurance, visas are available				

Investments or Infrastructures				
Checks	Yes	No	N/A	Comments/follow up
The building permit is issued on behalf of the Lead Beneficiary/partner				
Handover of the site and floor plan of the investment terminals containing topographic positions is dated, signed (with the name mentioned in the clear) and stamped by all persons mentioned in program tracking and quality control work				
The program tracking and quality control work is covered by the relevant public supervising body, signed by the legal representative / project's technical designer and contractor				
Date of issue of commencement order of work predates any analysis bulletins, the minutes of the hidden works and minutes on determined phases				
Quality reception minutes, minutes for hidden works and decisive phases are developed in accordance with and quality control of works from the technical project, are signed and stamped by all participants to its elaboration				
Payment statements of works and centralized payment statements are signed with the name mentioned in clear and dated by the legal representative / technical representative, the tutor / supervisor inspector (with attesting certificate) and contractor				
The total amount of payment statements for work matches the value of the centralized work situation				

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Investments or Infrastructures				
Checks	Yes	No	N/A	Comments/follow up
Work execution is in accordance with the time schedule of works				
Analysis reports for incorporated materials and certificates of quality / compliance of materials used in construction were verified by the auditor/public officer during the site visit				
Type and quantities of works performed and reflected in the payment statements are found on site				
Analysis reports are issued by authorized laboratories and their authorization is valid (has not expired)				
Unit prices from payment situations are less than or equal to those from the winning bid unit prices which is attached to the contract execution				
Calculations for each category of works (quantity, unit price and value) are correct				
Works from payment situations are executed according to the time schedule and don't exceed the contracted budget				
Is there a contract laying down the works to be provided?				
Are payments made against invoices?				
Are invoices sufficiently detailed?				
Have the works been controlled on-the-spot?				
According to the evidence obtained, are publicity rules respected?				
According to the evidence obtained, are publicity rules respected?				
Have all necessary requirements in terms of respect of the environment been met? (For example: elaboration of an environmental impact assessment, delivery of a feasibility study, existence of the necessary building permissions in accordance with thenational rules,				

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Investments or Infrastructures				
Checks	Yes	No	N/A	Comments/follow up
<i>etc.)</i>				
Is there proof of payment available?				

Equipment				
Checks	yes	No	NA	Comments/follow up
The equipment purchased is necessary for the project implementation and is foreseen in the approved Grant Contract				
The equipment is used exclusively for project implementation				
Documents on the selection of the suppliers are available				
The contract laying down the purchase of equipment in the framework of the project is available				
The evidence of the purchase of equipment is available (e.g. inventory of the equipment purchased)				
The actual equipment provision and its consistency with the conditions of the supply contract, the Grant Contract and its annexes have been verified.				
Proof of payment is available				
Is the equipment purchased stated in the application form?. Alternatively, has it been approved by the programme bodies prior to its purchase?				
Is there an inventory of the equipment purchased?				
On-the-spot, has the existence of the equipment been verified?				
Has depreciation been applied?				
if applied, has the depreciation for the related period been properly calculated?				
Are payments made against invoices?				
Are invoices sufficiently detailed?				

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External Expertise and Services				
EXTERNAL EXPERTISE				
Checks	yes	No	NA	Comments/follow up
Services provided by the external experts are directly related to the project, the related activities are explicitly stated in the approved Grant Contract				
Documents on the selection of the external expert (or service company) are available				
Lead Beneficiary/partners of the same project or any affiliated entity are not contracted as an external expert or a sub-contractor.				
The contract laying down the services to be provided is available				
The evidence of the work carried out by the service provider is available (studies, researches, analysis, etc.), as well acceptance of the works is available.				
If applicable, the deliverables respect the information and publicity requirements of the Programme				
The actual provision of the services and their consistency with the conditions of the service contracts, the Grant Contract and its annexes has been verified.				
Proof of payment is available				
Are payments made against invoices?				
Are invoices sufficiently detailed?				
Where applicable, do the deliverables respect the necessary publicity requirements?				
Where applicable, have the specific requirements concerning associated institutions and/or in-house subcontracting been respected?				
Meetings and Events				
Checks	yes	No	NA	Comments/follow up
Meetings and events are directly related to the project, the related				

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activities are explicitly stated in the approved Grant Contract				
Documents on the selection of the service providers are available				
The contract laying down the services to be provided is available				
The expiring date of the contract has been respected (absence of irregular extensions / renewals / amendments).				
The evidence of the work carried out by the service provider is available (invitation, agenda of the meeting, list of participants, photos of the event, etc.)				
The promotional materials produced in the framework of the event respect the information and publicity requirements of the Programme				
For costs of catering, a list of participants is available				
Proof of payment is available				
Are payments made against invoices?				
Are invoices sufficiently detailed?				
<b>Financial Charges and Guarantee Costs</b>				
<b>Checks</b>	<b>yes</b>	<b>No</b>	<b>NA</b>	<b>Comments/follow up</b>
All costs are real, directly related to the project and have not been declared under other budget lines				
Only eligible expenditure according to the Grant Contract are declared <ul style="list-style-type: none"> <li>- charges for transnational financial transactions;</li> <li>- bank charges for opening and administering the account or accounts where the implementation of a project requires a separate account or accounts to be opened;</li> <li>- the cost of guarantees provided by a bank or other financial institution to the extent to which the guarantees are required by national or Community legislation;</li> <li>- legal consultancy fees, notarial fees if they are directly linked to the project and are necessary for its implementation</li> </ul>				
Proof of payment is available				
<b>Promotion Costs</b>				
<b>Checks</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Comments/follow up</b>
Promotion costs are directly related to the project and have not been				

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declared on other budgeted lines.				
The evidence of the work carried out by the service provider is available (brochures, project website, etc.)				
According to this evidence, the information and publicity requirements of the Programme are respected				
Proof of payment is available				
Are costs project related?				
Is there a contract laying down the services to be provided?				
Are payments made against invoices?				
Are invoices sufficiently detailed?				
Is there any evidence of the work carried out by the service provider?				
According to this evidence, are publicity rules respected?				
Is there proof of payment available?				
<b>Other Services</b>				
<b>Checks</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Comments/follow up</b>
Costs are directly related to the project and the related activities are mentioned in the approved Grant Contract				
Documents on the selection of the service providers or the sub-grantees are available				
The contract laying down the services or the sub-grants to be provided is available				
Beneficiaries/partners of the same project or its affiliated entities are not contracted as an external expert, sub-contractor or sub-grantee				
The evidence of the work carried out by the service provider is available (e.g. translation of project documents)				
Proof of payment is available				

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Preparatory Costs				
Checks	Yes	No	N/A	Comments/follow up
They are incurred after the publication of the call for proposals and before its closure.				
They are limited to travel and subsistence costs of staff employed by the beneficiaries.				
They do not exceed 10.000 €, the maximum amount fixed at programme level.				
Proof of payment is available				

Indirect Administrative Costs				
Checks	Yes	No	N/A	Comments/follow up
Indirect administrative expenses - do not exceed the percentage specified in the Grant contract, up to 7% of total direct eligible costs.				
The calculation method of the amounts indicated in the "administrative cost calculation file" which was submitted together with the E-form is correct (if not please indicate the correct percentage to be applied)				

REVENUES				
Checks	Yes	No	N/A	Comments/follow up
The Lead Beneficiary / project partner reports revenues				
The revenues are real and adequately recorded				
At the final report, there is no surplus of receipts over costs (non-profit)				

INFORMATION AND PUBLICITY				
Checks	Yes	No	N/A	Comments/follow up
The visibility Programme requirements are respected				



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AUDIT TRAIL AND ACCOUNTING SYSTEM				
Checks				
Specific accounting codes or other transparent methods are used for the project in the accounting system which allow the identification of costs allocated to the project				
Computerised list of project expenditure and revenue can be obtained from the accounting system (except for staff and administrative costs)				
The expenditure declared corresponds to the accounting records and supporting documents held by the Lead Beneficiary/ Project Partner				
Are specific accounts kept for the project or have other methods like specific cost centres in the accounting system been established which allow the identification of costs allocated to the project?				
Can a computerised list of project expenditure be obtained from the accounting system?				
Can this list be reconciled with the supporting documents checked?				

Evaluations			
Irregularities without any financial impact		Irregularities with financial impact	
Number	Amount	Number	Amount

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## Section No 2

PUBLIC PROCUREMENT					
Checks	Ye s	No	N/A	Comments/follow up	
The procedure applied for the procurement of services, equipment or investments/infrastructure is adequate according to the Grant Contract, national and community rules					
The contracts have not been artificially split					
Public procurements are documented (e.g. award criteria, requests for offers, offers, reports from evaluation committee, contracts are available)					
- Bids have been submitted and kept (until the deadline expires) in a way that the principle of secrecy is respected					
- The tender prices are in line with market prices					
- There are no situations of control or connection among bidders of the same tender					
- In case of negotiated procedure, the invited bidders are included in a list or in any case their existence is verified by checks of public registers					
- All financial flows are tracked with the indication of the name of the programme and the project					
- The offers are complete and regular					
All the persons involved in the tender launching, processing and evaluation have signed declarations on absence of conflict of interest					
There is a functional separation between who processes the tender documents and who selects the offers					
Rules of nationality is respected, that is, there is no restriction for participation in tenders for reason of nationality of the tenderer <sup>2</sup>					
All supplies and materials purchased for contracts above 100.000€ are originated in the eligible countries for the European Neighbourhood Instrument <sup>3</sup>					

<sup>2</sup>In accordance with articles 8.2 of Regulation 236/2014

<sup>3</sup>In accordance with articles 8.4 and 9 of Regulation 236/2014

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In case of direct award, verification of the compliance with the rules and conditions (thresholds, negotiated procedures) has been carried out				
In case of contract modification, the total amount of the contract does not exceed the reference threshold of the tender procedure implemented				
The risk indicators listed in annex <sup>4</sup> have been taken into account. If yes, please specify.				

#### ANNEX - RISK INDICATORS PROCUREMENT

- Inconsistencies in the dates of the documents or illogical sequence of dates. Examples:
  - Offer dated after the award of contract or before the sending of the invitations to tender
  - Offer of the winning tenderer dated before the publication date of the tender or dated significantly later than offers of other tenderers
  - Offers of different candidates participating in the same tenders all having the same date
  - Dates on documents not plausible/consistent with dates on accompanying documentation (e.g. date on the offer not plausible/consistent with the postal date on the envelope; date of a fax not plausible/consistent with the printed date of the fax machine)
- Unusual similarities in offers of candidates participating in the same tender. Examples:
  - Same wording, sentences and terminology in offers of different tenderers
  - Same layout and format (e.g. font type, font size, margin sizes, indents, paragraph wrapping, etc) in offers of different tenderers
  - Similar letterhead paper or logos
  - Same prices used in offers of different tenderers for a number of subcomponents or line items
  - Identical grammatical, orthographical or typing errors in offers of different tenderers
  - Use of similar stamps and similarities in signatures
- Financial statement or other information indicating that two tenderers participating in the same tender are related or part of a same group (e.g. where financial statements are provided, the notes to the financial statements may disclose ultimate ownership of the group. Ownership information may also be found in public registers for accounts)
- Inconsistencies in the selection and award decision process. Examples:
  - Award decisions not plausible / consistent with selection and award criteria
  - Errors in the application of the selection and award criteria
  - A regular supplier of the beneficiary/partners participates as a member of a tender evaluation committee
- Other elements and examples indicating a risk of privileged relationship with tenderers:

<sup>4</sup> See list annexed to the check list.

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- A same tenderer (or small group of tenderers) is invited to different tenders with unusual frequency
- A same tenderer (or small group of tenderers) wins an unusually high proportion of the bids
- A tenderer is frequently awarded contracts for different types of goods or services
- The winning tenderer invoices additional goods not foreseen in the offer (e.g. additional spare parts invoiced without clear justification, installation costs invoiced while not foreseen in the offer).
- Other documentation, issues and examples indicating a risk of irregularities:
  - Use of photocopies instead of original documents
  - Use of pro-forma invoices as supporting documents instead of official invoices
  - Manual changes on original documents (e.g. figures manually changed, figures "tippexed", etc)

Use of non-official documents (e.g. letterhead paper not showing certain official and/or compulsory information such as commercial registry number, company tax number, etc.).

<b>Directive 2014/24/EU of the European Parliament and of the Council of 26.02.2014 on public procurement and repealing Directive 2004/18/EC. list of some of the main objective controls to be developed in the operational control checklist</b>				
<b>Threshold amounts and calculating the estimated value of procurement (Articles 4 and 5)</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Comments/ Follow-up</b>
In case a proposed work or a proposed provision of services that might result in contracts being awarded in the form of separate lots, was the account taken of the total estimated value of all such lots?				
If so, where the aggregate value of the lots is equal to or exceeds the threshold laid down in Article 4, was the Directive 2014/24/EU applied to the awarding of each lot?				
<b>Public contracts between entities within the public sector (Article 12)</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Comments/ Follow-up</b>
In presence of a public contract awarded by a contracting authority to a legal person governed by private or public law, were the conditions referred to in Article 12(1) fully fulfilled?				
If a contracting authority, which does not exercise over a legal person governed by private or public law control in accordance with Article 12(1), had nevertheless awarded a public contract to that legal person without applying the Directive 2014/24/EU, were all the conditions referred to in Article 12(3) fully fulfilled?				
If the contract was concluded exclusively between two or more contracting authorities without applying the Directive 2014/24/EU, were all the conditions referred to in Article				

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12(4) fulfilled?				
<b>Use of the negotiated procedure without prior publication (Article 32)</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Comments/ Follow-up</b>
Were the conditions referred to Article 32 for the application of the negotiated procedure without prior publication used for public works contracts, public supply contracts or publicservice contracts, fully fulfilled?				

<b>Electronic availability of procurement documents (Article 53)</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Comments/ Follow-up</b>
Did the contracting authority offer unrestricted and full direct access free of charge to the procurement documents from the date of publication of a notice in accordance with Article 51 or the date on which an invitation to confirm interest was sent?				
Did the text of the notice or the invitation to confirm interest specify the internet address at which the procurement documents were accessible?				
<b>Invitations to candidates (Article 54)</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Comments/ Follow-up</b>
In presence of restricted procedures, competitive dialogue procedures, innovation partnerships and competitive procedures with negotiation, did the contracting authority simultaneously and in writing invite the selected candidates to submit their tenders or, in the case of a competitive dialogue, to take part in the dialogue?				
<b>Electronic availability of procurement documents (Article 53)</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Comments/ Follow-up</b>
Did the contracting authority inform as soon as possible each candidate and tenderer of decisions reached concerning the conclusion of a framework agreement, the award of the contract or admittance to a dynamic purchasing system? or the grounds for any decision not to conclude a framework agreement, not to award a contract for which there has been a call for competition, to recommence the procedure or not to implement a dynamic purchasing system?				
On request from the candidate or tenderer concerned, did the contracting authority inform, as quickly as possible, and in any event within 15 days from receipt of a written request: <input type="checkbox"/> any unsuccessful candidate of the reasons for the rejection of its request to participate?, <input type="checkbox"/> any unsuccessful tenderer of the reasons for the rejection of its tender, including, for the cases referred to in Article 42(5) and (6), the reasons for its decision of nonequivalence or its decision that the works, supplies or services do not meet the performance or functional requirements?,				

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<input type="checkbox"/> any tenderer that has made an admissible tender of the characteristics and relative advantages of the tender selected as well as the name of the successful tenderer or the parties to the framework agreement? <input type="checkbox"/> any tenderer that has made an admissible tender of the conduct and progress of negotiations and dialogue with tenderers?				
<b>European Single Procurement Document (ESPD) (Article 59)</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Comments/ Follow-up</b>
At the time of submission of requests to participate or of tenders, had the controller checked the presence of the ESPD?				
Does the ESPD attest that the economic operator fulfils the conditions required under Article 59(1)?				
<b>Reduction of the number of otherwise qualified candidates to be invited to participate (Article 65)</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Comments/ Follow-up</b>
Was the minimum number of candidates (it can be less, if candidates with the required capabilities are not available): <input type="checkbox"/> 5 in the restricted procedure? <input type="checkbox"/> 3 in the competitive procedure with negotiation, in the competitive dialogue procedure and in the innovation partnership?				
<b>Object control: abnormally low tenders (Article 69)</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Comments/ Follow-up</b>
When tenders appeared to be abnormally low in relation to the works, supplies or services, did the contracting authority require economic operators to explain the price or costs proposed in the tender?				
<b>Object control: modification of contracts during their term (Article 72)</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Comments/ Follow-up</b>
When contracts and framework agreements were modified without a new procurement procedure in accordance with Directive 2014/24/EU: - were indicated the precise case or cases referred to in Article 72(1)? - or in accordance with Article 72(2)?				

<b>Evaluations</b>			
<b>Irregularities without any financial impact</b>		<b>Irregularities with financial impact</b>	
<b>Number</b>	<b>Amount</b>	<b>Number</b>	<b>Amount</b>

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**Section No 3**  
**State Aid -Aid of minor importance ("de minimis")**

Object control: Check of compliance with the Regulation No. 1407/2013 - aid of minor importance ("de minimis")	Yes	No	N/A	Comments/ Follow-up
Do the transaction in question fall within the scope of Article 1 of Regulation no. 1407/2013 of 18.12.2013? (Note: The abovementioned regulation considers compliant the state aids granted to enterprises in all sectors, except for the following aids: <ul style="list-style-type: none"> <li>• aid granted to companies operating in the fisheries and aquaculture sector under Regulation (EC) No. 104/2000 of the Council;</li> <li>• aid to companies active in the agricultural products primary production;</li> <li>• aid to companies active in the processing and marketing of agricultural products in the following cases: <ul style="list-style-type: none"> <li>a) if the amount is fixed on the basis of such products price or quantity, purchased from primary producers or put on the market by the undertakings concerned;</li> <li>b) if the aid is conditional on being partly or entirely passed on to primary producers;</li> </ul> </li> <li>• aid for export-related activities towards third countries or Member States, namely aid directly linked to the quantities exported, to the establishment and operation of a distribution network or to other current expenditure linked to the export activity;</li> <li>• aid contingent upon the use of national products over imported ones).</li> </ul>				
If the company that received the aid work in the areas referred to the first three points of the note above paragraph 88, but also operates in one or more sectors or pursuing other activities that fall within the scope of the "de minimis" Regulation, did the Managing Authority ensure by appropriate means, such as activities separation or costs distinction, that the activities performed in the areas excluded from the application of the "de minimis" Regulation, didn't receive the «de minimis» aid granted pursuant to Regulation no. 1407/2013?				
Is the total amount of «de minimis» aid, granted to a single enterprise, contained in the upper limit of € 200,000 over three financial years? (Note: please note that the limit must be calculated as described in Recital 4).				
In case of mergers or acquisitions, to determine whether any new «de minimis» aid, in favor of the new company or the acquiring firm, exceed the applicable ceiling, has the Managing Authority taken into account all the «de minimis» aid previously granted to each merging company?				



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<i>(Note: please note that the "de minimis" aid, lawfully granted before the merger or acquisition, remain legitimate).</i>				
On the division of a company into two or more separate companies, has the AdG checked the use of one of the following alternative case studies: <ul style="list-style-type: none"> <li>Was the amount of the «de minimis» aid, granted before the split, awarded to the granted company, that, in principle, is the company that takes over the activities for which the «de minimis» aid was used?</li> <li>Was the «de minimis» aid allocated proportionally over the new companies' share capital accounting value on the effective date of the demerger, if it is not possible to make a specific allocation of the «de minimis» aid amount granted before the split?</li> </ul>				
Before granting the aid, did the AdG request a statement to the concerned enterprise, in written or electronic form, regarding any other «de minimis» aid received pursuant to Regulation 1407/2013 or other «de minimis» regulations during the previous two fiscal years and the current financial year at the time of grant?				
Did the AdG provide written notice to the enterprise which intends to grant «de minimis» aid, about the potential aid amount, expressed as gross grant equivalent, and about its «de minimis» peculiarity, making explicit reference to 1407/2013 Regulation and citing its title and publication reference in the Official Journal?				
If the AdG granted the «de minimis» aid to different companies under a scheme and the concerned companies received different individual aid amounts under the scheme, did the same notify the enterprises a fixed sum corresponding to the maximum aid that can be granted under the scheme?				
If so, is this amount consistent with the fixed ceiling defined in Article 3, paragraph 2 of Reg. 1407/2013?				
Was a central «de minimis» aid register set up, containing complete information on all «de minimis» aid granted by all the State authorities?				
If so, was this register filled with data regarding the aid in question?				
Did the AdG set up a data <i>storage</i> system related to «de minimis» aid schemes, in order to preserve them for ten fiscal years from the date on which the last individual aid was granted under «de minimis» scheme?				

<b>Checks on the final aid beneficiary company</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Comments/ Follow-up</b>
Is the Final Beneficiary: <ul style="list-style-type: none"> <li>a micro-enterprise?</li> <li>a small enterprise?</li> <li>a medium enterprise?</li> </ul>				



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<ul style="list-style-type: none"> <li>• a large enterprise?</li> <li>• an autonomous enterprise?</li> <li>• a companies consortium?</li> </ul>				
Has the Final Beneficiary got: <ul style="list-style-type: none"> <li>• associated</li> <li>• connected enterprises?</li> </ul>				
Is the Final Beneficiary of the type required by the aid form, cooperation program, notice?				
Does the Final Beneficiary activity sector fall within the types provided for in the regulations governing the operation, the program of cooperation, the notice?				
Is the Final Beneficiary duly registered in the Company Register?				
Is the Final Beneficiary regularly registered at the Chamber of Commerce?				
Has the Final Beneficiary got a regular VAT and/or a fiscal code?				
Is it possible to say that the final beneficiary is not an enterprise in difficulty according to REG 651/2014?				
Is the Final Beneficiary among the companies that received and, subsequently not reimbursed or deposited in a blocked account, the aid identified as illegal and incompatible by C. E., State or Region?				
Is the final beneficiary in compliance with its tax obligations, welfare and social security provided by law?				
Does the Final Beneficiary operate in compliance with local building and zoning, work, accident prevention and environmental protection regulations, with particular reference to contributions?				
Is the final beneficiary the recipient, in the six years preceding the application for relief submitting date, the revocation measures to public benefits except those arising from waivers by the same Final Beneficiary?				
Is the Final Beneficiary among the companies that didn't returned the provided facilities, that the competent body ordered to return?				
Is the Final Beneficiary in possession of each of the following certifications/accreditations: <ul style="list-style-type: none"> <li>• ISO 9001</li> <li>• EMAS</li> <li>• ISO 14001</li> <li>• ECOLABEL</li> <li>• SA 8000</li> <li>• Other (<i>specify</i>)</li> </ul>				

  

Other checks	Yes	No	N/A	Comments/ Follow-up
Did the Final Beneficiary receive an advance if applicable				
Are the advance payments equal to or less than 40% of the total aid amount to be granted to a beneficiary for a given				

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operation?				
Are the advances covered by expenditure paid by beneficiaries during the operation, supported by receipted invoices or accounting documents of equivalent probative validity?				
Otherwise was the following request for payment corrected accordingly?				
Does the guarantee given by the Final Beneficiary ensure the amount required by the notice?				
Has the guarantee, given by the Final Beneficiary, got a reasonable time length, in compliance with art. 131 of Reg. 1303/2013 and the notice?				
In case of an extension granted to the Final Beneficiary, was it checked whether the guarantee expiry was adjusted accordingly?				
Did the Beneficiary respect the provisions of the contract/agreement/disciplinary, about project physical and financial progress (i.e. preliminary steps for the operation start, ISVs, work progress reports and everything expected in the announcement and in the specification, own means contribution)?				
Is the contribution amount, paid to the Final Beneficiary, contained within the regulations intensity limits, the call/notice, the Decree for the grant allocation?				
Were some changes to the intervention eligible for funding proposed by the Final Beneficiary?				
Were these changes allowed?				
Were these changes authorized by the Managing Authority/Intermediate Body if any?				
Are these changes consistent and legitimate?				
Was the operation, object of the grant, checked to be in accordance with the EU and national legislation provisions, the cooperation program, as well as the possible notice and the signed agreement/contract?				
Was the proper progress, or the completion of the intervention object of co-financing, checked to be in line with the documentation submitted by the Final Beneficiary in support of the reporting and the assistance provision required?				
Was the first level control made on desk according to the guidelines and the control manual?				
Was the first level control made on-the-spot according to the guidelines and the control manual?				
Did, from the carried inspections, procedural irregularities emerge, with or without a financial impact?				
Did the MA carry out checks on the concerned project?				
Did the MA detect any criticality?				
Were any checks on the project/operation eventually carried out by the European Commission Services and/or the European Court of Auditors?				



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Was the audit trail applicable to the operation properly designed and observed?				
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<i>Evaluations</i>			
<i>Irregularities without any financial impact</i>		<i>Irregularities with financial impact</i>	
<i>Number</i>	<i>Amount</i>	<i>Number</i>	<i>Amount</i>



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## **AUDITS OF OPERATIONS: ON-THE-SPOT VERIFICATION REPORT**



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## AUDITS OF OPERATIONS: ON-THE-SPOT VERIFICATION REPORT

GENERAL INFORMATION	
Programme title	
Progress report	
Accounting year	
Audit reference period	
Final beneficiary	
Lead partner/project partner	
Contact person of final beneficiary	
Expenditure to be audited	
Managing Authority - Contact person	
Reference to the payment application of the MA	
Amount available from public contribution per operation: which includes: - EU Contribution: - National Contribution:	

CONTROL INFORMATION	
Expenditure accepted and certified	
How much of the partner's expenditure have you verified?	100% <100%, <i>(describe the sampling method)</i>
Type of control carried out	desk-based on-the-spot verification other <i>(please describe)</i>
Expenditure verified on-the-spot	eur
Expenditure certified on-the-spot	eur
Format in which documents were made available	original copy electronic

**Auditors** (names and roles)

**Audit Authority**

\_\_\_\_\_ / \_\_\_\_\_

The day \_\_\_\_\_, at hour \_\_\_\_\_, at the headquarters of  
\_\_\_\_\_ address



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\_\_\_\_\_, the undersigned auditors \_\_\_\_\_  
for Audit Authority  
of the program shown in the header have carried out specific on-the-spot verifications for the operation mentioned above.  
These verifications were carried out using the pertinent sections of the operational control checklist and are summarized further in this report.

During the verifications, it was taken copies of the following documents: *(specify)*

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*(if in the case)* During the verifications, it was not possible to examine the following documents:  
*(specify)*

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because *(specify the causes that may have limited access to documentation)*

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**SUMMARY OF ON-THE-SPOT VERIFICATION ACTIVITIES CARRIED OUT** *(to be specified)*

The on-the-spot verifications were carried out to check compliance with the following objects:

<b>Objects (list not exhaustive)</b>	<b>YES</b>
Compliance with EU, national and regional legislation; <input type="checkbox"/> <input type="checkbox"/> the correct procedure for informing potential beneficiaries; <input type="checkbox"/> <input type="checkbox"/> the correct procedure for selecting beneficiaries; <input type="checkbox"/> <input type="checkbox"/> the existence of an appropriate procedure for the acquisition and logging of applications for assistance, expressions of interest or participation requests; <input type="checkbox"/> <input type="checkbox"/> the existence of a suitable organization of evaluation activities of applications of contribution; <input type="checkbox"/> <input type="checkbox"/> the correct application of the evaluation criteria of applications for assistance; <input type="checkbox"/> <input type="checkbox"/> the existence and operation of the Beneficiary; <input type="checkbox"/> <input type="checkbox"/> the existence at the headquarters of the Beneficiary of all administrative and accounting records in the original copy; <input type="checkbox"/> <input type="checkbox"/> the existence of administrative documents related to the operation which demonstrates its proper financing of the Program and to justify the right to the provision of assistance by the requesting Beneficiary; <input type="checkbox"/> <input type="checkbox"/> completeness and consistency of the supporting documentation of expenditure (receipted invoices or accounting documents of equivalent probative value);	

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- |  |  |
|--|--|
| <p><input type="checkbox"/> <input type="checkbox"/> the correctness of supporting documentation of expenditure from the regulatory point of view (civil and fiscal);</p> <p><input type="checkbox"/> <input type="checkbox"/> the eligibility of expenditure as incurred during the period allowed by the program of cooperation, the notice of selection / tender, the contract / agreement and its possible variants;</p> <p><input type="checkbox"/> <input type="checkbox"/> the eligibility of expenditure as it relates to the types of spending allowed jointly by national and EU legislation of reference, the cooperation program, the notice of selection / tender, the contract / agreement and its possible variants;</p> <p><input type="checkbox"/> <input type="checkbox"/> the respect of expenditure limits eligible for contribution;</p> <p><input type="checkbox"/> <input type="checkbox"/> the traceability of the expenditure incurred and reported exactly to the Beneficiary that requires the provision of the contribution and the operation subject of aid;</p> <p><input type="checkbox"/> <input type="checkbox"/> the absence of overlapping of assistance requested with other not combinable contributions;</p> <p><input type="checkbox"/> <input type="checkbox"/> the existence of separate accounts or and internal encoding to the accounting system of the beneficiary for expenses incurred as part of the co-financed operation from the cooperation program;</p> <p><input type="checkbox"/> <input type="checkbox"/> the proper implementation or completion of public works, of the supply of goods and/or services, of the realization of the training subject of co-financing, in line with the documentation submitted by the Beneficiary in support of the reporting and the provision of assistance required</p> <p><input type="checkbox"/> <input type="checkbox"/> the compliance of the works, goods or services object of the co-financing services with what is provided for by EU and national legislation, the cooperation program, the public tender/alert to select the operation and the agreement / contract between the Management Authority (Intermediate body) and Beneficiary;</p> <p><input type="checkbox"/> <input type="checkbox"/> the fulfilment of the information obligations;</p> <p><input type="checkbox"/> <input type="checkbox"/> other (specify)</p> |  |
|--|--|

To this end, the activities carried out during the audit were the following:

1. acquisition of the operation's file at ..... (specify the structure responsible for implementing) on .....
2. verification of all the aspects listed above;
3. (other .....to be specified)

**Attachments:**

- ☐ ☐ a list of documents follows.

\_\_\_\_\_ / \_\_\_\_\_

**Auditors' signatures**

\_\_\_\_\_ Date \_\_\_\_\_

**Audit Authority's signature**

Audit Authority \_\_\_\_\_ Date \_\_\_\_\_



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## OPERATION AUDIT REPORT

*Note: this template has to be adapted on the basis of the operations types to be checked, and according to the scope and extent of the specific controls to be carried out.*



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### OPERATION AUDIT REPORT GENERAL INFORMATION

Programme title	
Progress report	
Accounting year	
Audit reference period	
Final beneficiary	
Lead partner/project partner	
Contact person of final beneficiary	
Expenditure to be audited	
Managing Authority - Contact person	
Reference to the payment application of the MA	
Amount available from public contribution per operation: which includes: - EU Contribution: - National Contribution:	

### CONTROL INFORMATION

Expenditure accepted and certified	
How much of the partner's expenditure have you verified?	100% <100%, ( <i>describe the sampling method</i> )
Type of control carried out	desk-based on-the-spot verification other ( <i>please describe</i> )
Expenditure verified on-the-spot	eur
Expenditure certified on-the-spot	eur
Format in which documents were made available	original copy electronic

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**Information related to the performance control**

***AA staff in charge of the verification***

<b><i>Auditors (names, roles and contacts)</i></b>	<b><i>AA</i></b>	<b><i>External</i></b>

***Meeting at MA***

Prot. and date of note submission	
Meeting date	
Names of people met	
Job structure - Role - Phone	

***Meeting at the intermediate body***

Prot. and date of note submission	
Meeting date	
Names of people met	
Job structure - Role - Phone	

***Meeting at the implementing body***

Prot. and date of note submission	
Meeting date	
Names of people met	
Job structure - Role - Phone	

***Meeting at the final beneficiary***

Prot. and date of note submission	
Meeting date	
Names of people met	
Job structure - Role - Phone	

***Additional public officers if present during audit activities***

Prot. and date of note submission	
Meeting date	
Names of people met	
Job structure - Role - Phone	

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### **Brief operation/ project description**

*Operational note: briefly describe the controlled operation, specifying whether it regards the works, services, supplies, supply funding, other realization, possibly referring to the acquired documentation for more details.*

*Furthermore, describe the type and number of procurement procedures occurred on the basis of the table below.*

kind of procedure	
Selection criteria	
CIG and/or CUP (for Italy)	
Tender base amount	
Successful bidder	
Contract amount (at the beginning)	
Contract amount (at the beginning)	
Other criteria (according to EU and national rules)	

### ***Controlled project/operation state during audit activities***

In progress

Concluded

Not yet started

### **Methodology adopted for the audit of operations**

The controls were carried out to verify the compliance with the following main aspects (list not exhaustive):

<b>Control object</b>	<b>YES</b>	<b>NO</b>
Compliance with community, national and regional reference legislation.		
The proper procedure for informing potential beneficiaries or implementing parties.		
The correct procedure for selecting beneficiaries.		
The correct application of such a procedure (the main nonconformity occurs when in particular the scoring given to each bid is unclear/unjustified/lacks transparency or is nonexistent and/or the evaluation report does not exist or does not contain all the elements required by the relevant provisions)		
Beneficiary existence and operation.		
The existence at the Beneficiary headquarters of all administrative and accounting original records.		
The existence of administrative documents related to the operation, which demonstrates its proper financing from the cooperation program and justifies the right to the contribution provision by the applicant Beneficiary.		
Completeness and consistency of the supporting expenditure documentation (receipted invoices or accounting documents of equivalent probative value).		

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The correctness of supporting expenditure evidence from the regulatory point of view (civil and fiscal).		
The expenditure eligibility as incurred during the period allowed by the cooperation program, the selection/tender notice, the contract/agreement and its possible variants.		
The adherence to the expenditure eligible for contribution limits.		
The absence of requested assistance overlapping combined with other contributions.		
The existence of separate accounts or internal encoding to the beneficiary accounting system for expenses incurred as part of the cooperation program co-financed operation.		
The proper implementation, or complete public work, of goods and/or services supply, the realization of the training subject to co-financing, etc. in line with the documentation submitted by the Beneficiary in support of the reporting, and the request for assistance provision.		
The works, goods or services, involved in the co-financing, compliance with what is provided for by the Community and national legislation, the cooperation program, the public project/operation selection notice/warning and the Convention/contract stipulated between MA (or Intermediate body, if any) and Beneficiary.		
The fulfilment of the information obligations.		
The compliance with the instructions concerning the respect of Community policies on equal opportunities, non-discrimination and environmental protection.		

To this end, the activities carried out during the audit were the following

<b>Object</b>	<b>YES</b>	<b>NO</b>
Operation's file acquisition at _____ (structure responsible for implementation) on date _____		
Checking of the aspects listed above.		
Preparation of the operational control <i>checklist</i>		
Preparation of this report on operation audit.		

**Main documents examined during the audit**

<b>Object</b>	<b>electronic</b>	<b>paper</b>

**Final report process**

<b>Report Process</b>	<b>Date</b>
Provisional audit report	
Contradictory procedure	<i>Start</i> <i>End</i>
Final audit report	

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## Main findings

On the basis of the checks carried out, the following irregularities and recommendations are formulated, distinguishing, for each checkpoint, between irregularities with financial impact or with no financial impact.  
*Note 1: the following is a generic format to be used for each irregularity*

### OVERALL IRREGULARITIES TO BE SUBDIVIDED IN HOMOGENEOUS TOPICS

Section A)

Sequence	Expense type			
	Goods and services Acquisition	Funding Provision	Public works	Other (to specify)
1				

Section B)

Irregularity description	With financial impact	Without financial impact
(Analytical, precise and complete description)*		

\* Illustrative and not exhaustive list of possible irregularities subdivided in homogeneous topics:

#### **In case of goods and services acquisition**

- ☐ regarding the project/task/Final beneficiary selection phase;
- ☐ related to the calling and other preliminary formalities stage;
- ☐ on the custody type for the goods or services acquisition;
- ☐ on the negotiated procedure;
- ☐ on alert/notice publication process;
- ☐ related to the phase of receiving and assessing submitted applications and/or offers;
- ☐ related to the following phase with the contract awarding and signing;
- ☐ related to the contract execution phase;
- ☐ on expenditure eligibility;
- ☐ on physical output;
- ☐ on control activities;
- ☐ on consistency with the applicable audit trail.

#### **In case of operations to provide funding**

- ☐ on operation eligibility and lawfulness;
- ☐ on information and publicity obligations fulfilment and correct selection procedure;
- ☐ on granted loan correctness;
- ☐ on funded intervention implementation;
- ☐ on funding output;



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- |   |
|---|
| <input type="checkbox"/> on audits carried out;<br><input type="checkbox"/> on consistency with the applicable audit trail. |
|---|

***In case of public works***

- |  |
|--|
| <input type="checkbox"/> relative to the operation/final Beneficiary selection phase;<br><input type="checkbox"/> on design phase;<br><input type="checkbox"/> on respect for environmental constraints and building and zoning regulations;<br><input type="checkbox"/> on type of work assignment;<br><input type="checkbox"/> on negotiated procedure;<br><input type="checkbox"/> on alert/notice publication process;<br><input type="checkbox"/> relative to the phase of receiving and assessing submitted applications and/or offers;<br><input type="checkbox"/> related to the following phase with the contract awarding and signing;<br><input type="checkbox"/> on works delivery, suspensions, time extensions, variations during construction;<br><input type="checkbox"/> relative to contract execution phase;<br><input type="checkbox"/> on expenditure eligibility;<br><input type="checkbox"/> on physical output;<br><input type="checkbox"/> on audits carried out;<br><input type="checkbox"/> on consistency with the applicable audit trail. |
|--|

**LIMITATIONS TO AUDIT ACTIVITIES**

- There were no limitations to highlight
- The following limitations in the inspections are reported:

**OTHER VERIFICATIONS**

The operation:

Has been/has not already been audited by other bodies (i.e. European Court of Auditors, European Commission).	yes	not
If so, the main conclusions found in the aforementioned activities were the following:		
—		
—		
—		
—		

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## CONCLUSIONS

### ☐ ☐ **On the expenditure eligibility/not eligibility**

Based on the findings, the auditors consider:

Eligible all the controlled expenditure	yes	not
---	-----	-----

Ineligible the expenses in the table below:	yes	not
---	-----	-----

Sequence numbers from the previous table and brief description		Not eligible amount (in euro)
Sequence number	Short description of irregularities/	

In summary, with reference to the sampled expenditure, the auditors considers what is reported below:

<b>Sampled amount:</b>	€
<i>of which</i>	
<b>eligible:</b>	€
<b>not eligible:</b>	€

## RECOMMENDATIONS

Based on the audit findings, the auditors:

Advise with recommendations which are reported in the table below:	yes	not
--	-----	-----

Reference to the previous sequence	Recommendations

## AUDIT RESULTS AND FOLLOW-UP

### ☐ ☐ **In case of positive outcome**

*Declaratory formula*

At the end of the audit activities it is possible to conclude that the audit outcome is positive, because there were no critical issues or irregularities.

or:

At the end of the audit activities it is possible to conclude that the audit outcome is positive, since no critical issues or irregularities were found, that would invalidate the correctness and regularity of expenditure declared.

### ☐ ☐ **In case of partially positive outcome**

*Declaratory formula*

At the end of the audit activities it is possible to conclude that the audit outcome is **partially**



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**positive**, as, although the Audit Authority considers that the certified expenditure amount is fully eligible to co-financing, some comments and/or recommendations have been noted in this report.

*(Note: for each recipient subject, the corrective measures and the timing of communication and/or implementation must be specified, treating separately the recommendations related to a possible systematic problem).*

☐ ☐ **In case of partially negative/negative outcome**

*Declaratory formula*

At the end of the audit activities, it is possible to conclude that the audit outcome is **partially negative/negative**, since critical issues or irregularities were found, that would invalidate the correctness and regularity of expenditure declared.

The **non-eligible expenditure** (to be deducted from expenditure statements) amounts to EUR \_\_\_\_\_ of which EUR \_\_\_\_\_ of the community share.

*(If the irregular expenditure result from the sum of several amounts)*

The **irregularly disbursed contribution** (to be recovered) amounts to EUR \_\_\_\_\_ corresponding to \_\_, \_\_%.

*(Note: for each recipient subject, the corrective measures and the communication and/or implementation timing must be specified, treating separately the recommendations related to a possible systematic problem).*

—  
\_\_\_\_\_ / \_\_\_\_\_

*An example, in presence of ineligible expenditure:*

☐ ☐ the regional structure responsible for the operation implementation must recover irregularly contributions paid to the beneficiary. Regarding this, the withdrawal and recovery procedure must be started within \_\_\_\_\_ days after the notification of the final audit report, by communicating simultaneously the start to the Audit Authority.

Please remember that, to ensure the audit follow-up, it is necessary to transmit to the above authorities all documents related to the withdrawal and recovery procedure, until the irregular amount is returned.

☐ ☐ The Managing Authority shall deduct the ineligible amount from the expenditure total reported to the Certifying Authority, in order to present a new expenditure claim, notifying the Audit Authority.

☐ ☐ The Managing Authority must notify the Audit Authority from which payment application the not eligible amount has been deducted.

**Auditors signature**

\_\_\_\_\_ date \_\_\_\_\_

**Audit Authority's signature**

Audit Authority \_\_\_\_\_ date \_\_\_\_\_





PRESIDÈNZIA  
PRESIDENZA

Autorità di Audit

**Attachments:**

- ☐ ☐ operational control checklist;
- ☐ ☐ AdG / OI/BF letters/notifications/notices, etc.
- ☐ ☐ acts regarding the contradictory procedure ;
- ☐ ☐ other documents (*specify*)

\_\_\_\_\_ / \_\_\_\_\_