



# Audit on Operation Checklist

*Table of classification of the types of  
irregularity reported*

Annex XXX		
Table of classification of the types of irregularity reported		
L1	L2	Description
1	1	Lack of project coherence with Programme requirements
	2	Lack of substantial requirements in the Notice/Notice for the eligibility of the operation as granted
	3	Project objective non reached
	4	Procedure for selecting the operation not envisaged by the operational programme
	5	Lack of requirements set out in the call Announcement for the beneficiary of the operation
	6	Irregularities in the procedure for selecting the beneficiary
	7	Lack of requirements for reliance on in-house companies
	8	Wrong determination of the form and / or amount of the contribution
	9	Other violations in the selection of the beneficiary
	10	Beneficiary not informed on the EU support
	11	Failure to verify self-declarations
	12	Partial or incomplete implementation of the operation
	13	Advance payment without requirements or irregular
	14	Expiry of the deadlines for the conclusion of the operation or irregularity in the granting of extensions
	15	Execution of the operation that differs from the provisions of the Subsidy Contract
	16	Failure to comply with the obligations assumed by the beneficiary
	17	Lack of legal or administrative requirements necessary to carry out the operation
	18	Violation of EU or Programme regulatory rules for information of the operation
	19	Lack or irregularity of regular execution certification or conformity)
	20	Irregularities in the testing and / or identification procedure of the testers
	21	Violation of EU and programme regulatory rules for publicizing the execution of the operation
	22	Other irregularities related to the implementation of the operation (to be detailed)
	23	Type of expenditure not provided for by the Programme or European eligibility rules
	24	Type of expense not provided for by the Call for proposals
	25	Expenditure not foreseen in the approved project
	26	Expenditure incurred outside of the eligibility period of expenses of the Programme
	27	Expenditure incurred outside the period of eligibility of expenses envisaged by the Call or by the Subsidy Contract
	28	Expense amount of uneven value
	29	Object of expense detected as not present or not working or missing the expected requirements
	30	Service object of expenditure without documentation proving its regular disbursement
	31	Irregular payment because made in cash (where applicable)
	32	Irregular payment because incurred with compensation of a batch of credit
	33	Irregular payment because sustained in violation of the provisions of the call Announcement
	34	Irregular payment because sustained in violation of the traceability rules applicable to the project
	35	Lack of spending title
	36	Lack of payment title
	37	Incorrect accounting of expenses
	38	Wrong accounting of the payment
	39	Wrong percentage of co-financed recognized at the expense
	40	Missing annulation of the supporting document of expenditure
	41	Double financing (expenditure financed from another EU source)
	42	Spending or irregular payment for other reasons
	43	Irregular VAT certification
	44	Lack and / or partial compilation of the audit trails
	45	Shortage of 1st level controls and incomplete control (lack of pre-conditions and / or use of check lists)
	46	Missing on the spot checks
	47	Management verifications: administrative checks following certification of expenditure
	48	Defect in the verification of compliance with the selection criteria of operations
	49	Failure to comply with the procedure for issuing the coherence opinion
	50	Error in calculating the European co-financing rate
	51	Discordance of the data present on the information system with the documents
	52	Dossier not compliant with the rules on archiving documents
	53	Total documental shortage
	54	Partial document deficiency
	55	Output data incorrect
	56	Incorrect result data
	57	Irregularities detected by the first level not timely corrected
	58	Expenses not paid by the beneficiary
	59	Expenses not related to the project
	60	Expenditure outside the eligibility area
	61	Ineligible VAT or other taxes
	62	Failure to comply with the rules on the purchase of land or buildings
	63	Ineligible overheads
	64	Ineligible participants
	65	Excessive expenses declared
	66	A disparity between the amounts entered in the Information system and those declared in the documents
	67	Salary (salary calculation error), salaries, timesheets (incomplete timesheets and doubts of unjustified working hours)
	68	Expenses declared do not correspond to the accounting documentation and data held by the beneficiary
	69	Lack of supporting or proof documents
	70	The environmental requirements are not met

L1	L2	Description
	71	Equal opportunity requirements are not met
	72	Sustainability: A significant change within five years of project completion
	73	The declared expenditure is not in line with the principle of "sound financial management", the principles of economy, efficiency and effectiveness are not respected.
	74	Failure to comply with environmental requirements
2	1	Failure to publish the notice or call for tenders
	2	Artificial splitting of works / services / supplies contracts
	3	Failure to comply with deadlines for receipt of tenders or deadlines for receipt of requests to participate
	4	Potential bidders or candidates do not have enough time to obtain the tender documentation
	5	Non-publication of the extension of deadlines for receipt of tenders or extension of deadlines for receipt of requests to participate
	6	Unjustified recourse to the award by negotiated procedure after publication of a contract notice
	7	Failure to indicate selection criteria in the contract notice and / or award criteria (and their weighting) in the contract notice or tender specifications
	8	Selection criteria and / or illegal and / or discriminatory selection criteria in the call for tenders or in the tender documentation
	9	Selection criteria not relevant and not proportionate to the subject of the contract
	10	Discriminatory technical specifications
	11	Insufficient definition of the object of the contract
	12	Modification of selection criteria after the opening of tenders, with consequent errors in accepting bidders
	13	Modification of selection criteria after the opening of tenders, with consequent errors in rejecting tenderers
	14	Evaluation of bidders / candidates on the basis of illegal selection or award criteria
	15	Lack of transparency and / or equal treatment during the evaluation
	16	Change of an offer during the evaluation
	17	Negotiation during the award procedure
	18	Negotiated procedure after publication of a contract notice, with substantial modification of the conditions indicated in the contract notice or tender specifications
	19	Rejection of abnormally low tenders
	20	Conflict of interest
	21	Substantial change to the elements of the contract as set out in the contract notice or in the contract documents
	22	Reduction of the scope of the contract
	23	Award of complementary works / services / supplies contracts (in the event that this award constitutes a substantial change in the initial conditions of the contract) without competition and in the absence of one of the following conditions: - extreme urgency resulting from unpredictable events; - an unforeseen circumstance for the work, services or additional supplies.
	24	Complementary works or services exceeding the limit set in the relevant provisions
3	1	Missing consideration of the operation as state aid
	2	De minimis threshold exceeded
4	1	Lack of consideration of the revenues generated by the project
	2	Undervaluation of revenues generated by the project
5	1	Wrong method calculation
	2	Wrong method application

LEGENDA	
L1	Level 1
1	General irregularities
2	Irregularities in public procurement
3	Irregularities in State Aid
4	Irregularities in revenue calculation
5	Irregularities in Simplified Cost Option (where applicable)