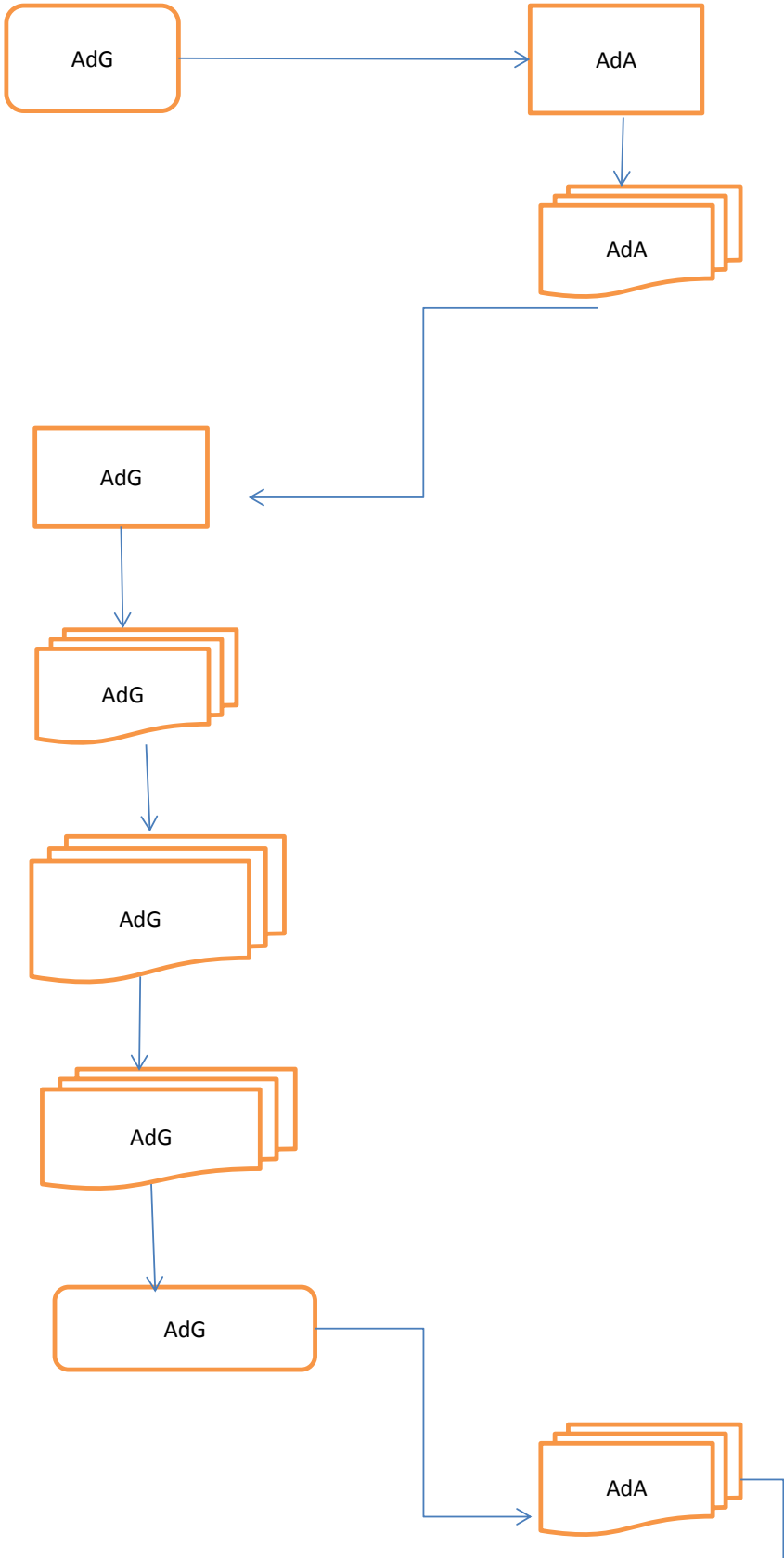


Audit Manual 2.1 (adopted by the Audit Authority with decision No 63 of 27 October 2021)
ANNEX 3.11 - FLOW CHART AUDIT ON ACCOUNTS

| NUMBER | ACTIVITY | IMPLEMENTING BODY | CONTROL BODY | EXTERNAL BODY | EUROPEAN COMMISSION |
|--------|---|--|--------------|---------------|---------------------|
| 1 | Draft of the accounts, draft of the Management Declaration and draft of the Annual Summary of controls within 31/09/N |  <pre>graph TD; A1[AdG] --> B1[AdA]; B1 --> B2[AdA]; B2 --> A2[AdG]; A2 --> B3[AdA]; B3 --> B4[AdA]; B4 --> A3[AdG]; A3 --> B5[AdA]; B5 --> B6[AdA]; B6 --> A4[AdG]; A4 --> B7[AdA]; B7 --> B8[AdA]; B8 --> A5[AdG]; A5 --> B9[AdA]; B9 --> B10[AdA]; B10 --> A6[AdG]; A6 --> B11[AdA]; B11 --> B12[AdA]; B12 --> A7[AdG]; A7 --> B13[AdA]; B13 --> B14[AdA]; B14 --> A8[AdG]; A8 --> B15[AdA]; B15 --> B16[AdA]; B16 --> A9[AdG];</pre> | | | |
| 2 | Additional verification on the draft of the accounts, verification on the draft of the Management Declaration and on the draft of the Annual Summary of controls on the basis of internal deadlines which shall be reported in the forthcoming Agreement between the AA and the MA | | | | |
| 3 | Submission to the MA of the observations and/or recommendations in view of the final version of the accounts, the Management Declaration and the Annual Summary of controls on the basis of internal deadlines which shall be reported in the forthcoming Agreement between the AA and the MA | | | | |
| 4 | Drawing up of the account model on the basis of potential new facts and, in any case, of the observations and recommendations arising from the control of the AA, EC and European Court of Auditors on the basis of internal deadlines which shall be reported in the forthcoming Agreement between the AA and the MA | | | | |
| 5 | Final version of the accounts on the basis of internal deadlines which shall be reported in the forthcoming Agreement between the AA and the MA | | | | |
| 6 | Updating of the Summary of controls within 15/12/N | | | | |
| 7 | Submission of the final version of both the Management Declaration and the Summary of controls within 15/12/N | | | | |
| 8 | Verification that all the observations and recommendations are implemented by the MA within 15/01/N+1 | | | | |

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|----|--|
| 9 | Audit Opinion within 15/01/N+1 |
| 10 | Inclusiono of the results of the Audit on accounts in the Annual Audit Report within 15/01/N+1 |
| 11 | Monitoring the implementation of the recommendations or corrective measures within 15/01/N+1 |
| 12 | Submission of the accounts package to the JMC within 15/01/N+1 |
| 13 | Verification on the accounts package within 10/02/N+1 |
| 14 | Approval of the account package within 10/02/N+1 |
| 15 | Submission of the account package to the EC through SFC 2014 - 2020 within 15/02/N+1 |

