



Annex 1.9 Checklist for the self-assessment of the procedure for carrying out compliance tests

ENI CBC MED PROGRAMME 2014 - 2020
adopted by the European Commission on 17 December 2015 - Decision No C(2015)
9133

Audit period:.....

Audit Manual 2.1

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

ANNEX N. 1.8

DATA SHEET OF THE AUTHORITY/BODY UNDER SYSTEM AUDIT							
AUTHORITY/BODY UNDER SYSTEM AUDIT							
Reference structure/body:							
Address:							
Name of contact person:							
Contacts details:							
Other bodies/bodies involved							
DATA SHEET OF ITEMS UNDER CONFORMITY TEST							
GENERAL INFORMATION							
Methodology for item selection							
Type of items tested							
No. of items tested							
No. of items compared to the population							
KRs examined through compliance testing							
KRs subject to system audits							
SAMPLE IDENTIFICATION DATA (please double relevant section for each tested item)							
Title of Project/Operation							
Reference Number:							
Status of the operation	On going		Closed				
KRs examined as part of the test on the selected item							
List of documentation examined towards the tested item							
AUDIT							
Persons in charge of audit							
Audit period							
Dates of on the spot visits and related stakeholders	Managing Authority:						
	Date:		Contact persons:				
	other referents:						
	Date:		Nominativi dei referenti:				
<table style="width: 100%; border: none;"> <tr> <td style="width: 33%; border: 1px solid black; padding: 5px;"> <div style="border: 1px solid black; text-align: center; padding: 2px; margin-bottom: 5px;">Drafted by:</div> <div style="border: 1px solid black; padding: 5px; min-height: 100px;"> Date Name Signature </div> </td> <td style="width: 33%; border: 1px solid black; padding: 5px;"> <div style="border: 1px solid black; text-align: center; padding: 2px; margin-bottom: 5px;">Checked by:</div> <div style="border: 1px solid black; padding: 5px; min-height: 100px;"> Date Name Signature </div> </td> <td style="width: 33%; border: 1px solid black; padding: 5px;"> <div style="border: 1px solid black; text-align: center; padding: 2px; margin-bottom: 5px;">Audit authority approval:</div> <div style="border: 1px solid black; padding: 5px; min-height: 100px;"> Date Name Signature </div> </td> </tr> </table>					<div style="border: 1px solid black; text-align: center; padding: 2px; margin-bottom: 5px;">Drafted by:</div> <div style="border: 1px solid black; padding: 5px; min-height: 100px;"> Date Name Signature </div>	<div style="border: 1px solid black; text-align: center; padding: 2px; margin-bottom: 5px;">Checked by:</div> <div style="border: 1px solid black; padding: 5px; min-height: 100px;"> Date Name Signature </div>	<div style="border: 1px solid black; text-align: center; padding: 2px; margin-bottom: 5px;">Audit authority approval:</div> <div style="border: 1px solid black; padding: 5px; min-height: 100px;"> Date Name Signature </div>
<div style="border: 1px solid black; text-align: center; padding: 2px; margin-bottom: 5px;">Drafted by:</div> <div style="border: 1px solid black; padding: 5px; min-height: 100px;"> Date Name Signature </div>	<div style="border: 1px solid black; text-align: center; padding: 2px; margin-bottom: 5px;">Checked by:</div> <div style="border: 1px solid black; padding: 5px; min-height: 100px;"> Date Name Signature </div>	<div style="border: 1px solid black; text-align: center; padding: 2px; margin-bottom: 5px;">Audit authority approval:</div> <div style="border: 1px solid black; padding: 5px; min-height: 100px;"> Date Name Signature </div>					

Checklist for the self-assessment of the procedure for carrying out compliance tests

Questions		Evaluation			Documents examined	Note	Main regulatory and administrative references
		Positive	Negative	na			
1	Have compliance tests been carried out for a group of projects at MA level?						In line with the Guidelines for a common methodology for the evaluation of Management and Control Systems in the Member States - EGESIF 14-0010 final of 01/12/2014
2	Do the compliance tests include walkthrough checks of relevant files held by the relevant bodies, interviews with staff and/or verification of a sample of transactions?						
3	Has the AA defined in advance the threshold above which any deficiencies should be considered material misstatement?						
4	Has the methodology for selecting the sample for compliance tests been defined by the AA on the basis of its professional judgement, taking into account internationally recognised standards?						e.g. ISA 330, ISSAI 4100, ISSAI 1320, ISSAI 1450
5	Did the AA take into account the guidance contained in EGESIF Note 16-0014-00 of 20/01/2016, in the specific section on sampling techniques applicable to system audits? In such a case, please also check the correct application of the sampling parameters reported in the specific section of the above-mentioned Note.						In line with the Guidance on sampling methods for audit authorities. Programming periods 2007-2013 and 2014-2020 - EGESIF 16-0014-00 of 20/01/2017
6	In determining the number of test items, did the AA take into account the parameters proposed in the Manual on Audit procedures?						
7	Do the compliance tests carried out by the AA guarantee adequate checks in order to obtain sufficient and reliable tests on the operation of the DMCS and its specific Key Requirements and allow the AA to draw valid conclusions on its reliability?						
8	Has the AA drawn up a record of the sampling operations carried out in case of compliance tests?						
9	Are the results of the compliance tests, for each item tested, recorded on checklists that have been duly completed, dated and signed?						
10	In the event the deficiencies found exceeded the materiality threshold, did the AA extend the sample in order to verify whether the deficiencies were systematic and to assess their dimension?						In line with the Guidelines for Member States on Audit Strategy of Programming period 2014/2020_EGESIF 14-0011-02-final of 27/08/2015
11	Were the results of the compliance tests, combined with other qualitative elements and audit procedures, actually used by the AA as a basis for assessing the reliability of the Management and Control System?						In line with the Guidelines for a common methodology for the evaluation of Management and Control Systems in the Member States - EGESIF 14-0010 final of 01/12/2014
12	Were the scope of the compliance tests and their results reported by the AA in the audit report (including in particular: test subject, item selection methodology, list of items included in the test sample, documents/data examined, test results)?						In line with the Guidelines for a common methodology for the evaluation of Management and Control Systems in the Member States - EGESIF 14-0010 final of 01/12/2014
Other comments:							
This checklist is an addition to the main checklist on the system audit to which the reader should refer to for the analysis of the other aspects of this audit as well as for the overall conclusions.							