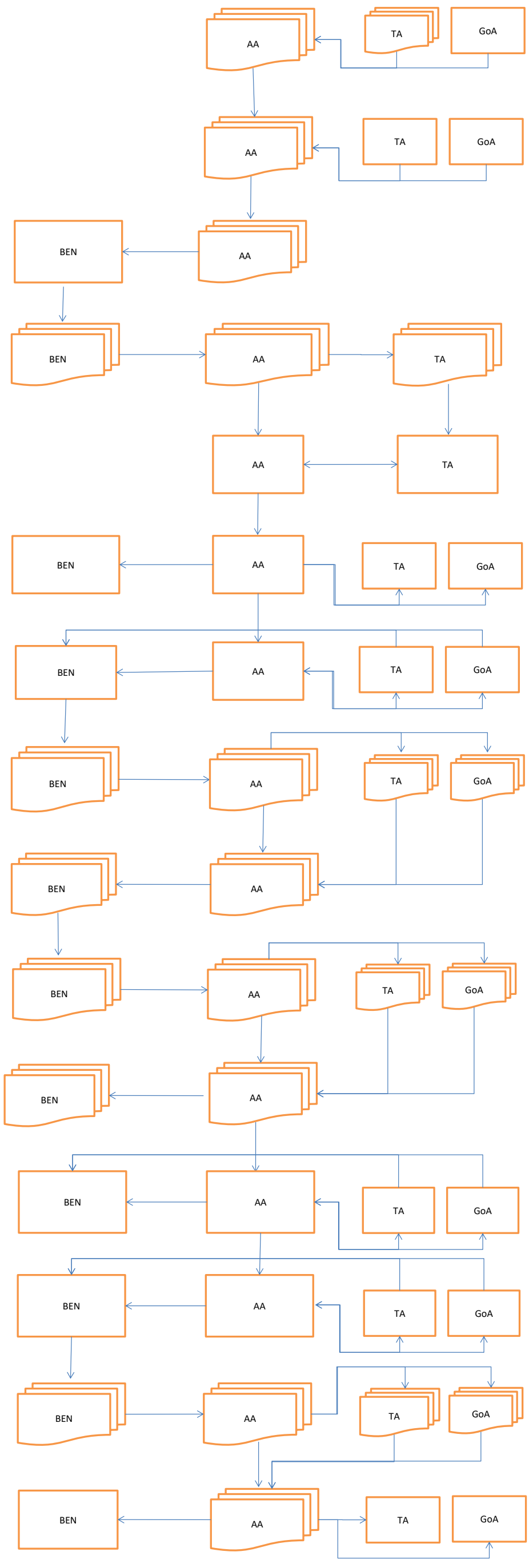
ANNEX 2.10 - AUDIT ON PROJECTS FLOW CHART

ACTIVITY	IMPLEMENTING BODY	CONTROL BODY	EXTERNAL BODY	EUROPEAN COMMISSION
Sampling procedure and definition of the sample of projects to be audited				
Planning of audit on projects activities				
Written notice to the auditee, requesting documents relating to the sampled operations				
Submission of the requested documents to the AA within 20 days from the reception of the letter				
Desk analysis of supporting documents sent by the auditee that constitute the audit trail				
Announcement letter to the auditee foreseeing the on-the-spot check				
On the spot visits and request of additional documentation				
Contradictory procedure and submission of additional documentation to the AA within 15 days				
Transmission of the Provisional Audit Report on operations within 15 days from the reception of additional documentation				
Submission of observations/comments within 15 days from the reception of the Provisional Audit Report on operations				
Submission of the Final Audit Report on operations to the Beneficiary within 15 days from the reception of observations/comments				
Monitoring of the implementation of the corrective measures				
Verification of the implementation of the suggested corrective measures (Follow up starting) through desk and/or on the spot phases				
Submission of other possible documentations				
Submission of the Final Follow up Audit Report on the operations