



ANNEX 1.14 - FLOW CHART SYSTEM AUDIT					
NUMBER	ACTIVITY	IMPLEMENTING BODY	CONTROL BODY	EXTERNAL BODY	EUROPEAN COMMISSION
1	System audit starting (Sending the letter on System audit starting to the audited body)		AA		
2	Submission of the requested documentation to the AA within 15 days from the System audit starting	MA	AA		
3	Desk phase(s): verification of the received documentation within 20 days from its reception		AA		
4	On the spot phase(s): interviews carried out with the audited body	MA	AA		
5	Submission of a draft of both the Provisional System Audit Report and the Action Plan to the audited body	MA			
6	Submission of observations to the AA within 15 days from reception of the draft of the Provisional Audit Report	MA	AA		
7	Submission of the Provisional System Audit Report and the Action Plan to the audited body	MA	AA		



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NUMBER	ACTIVITY	IMPLEMENTING BODY	CONTROL BODY	EXTERNAL BODY	EUROPEAN COMMISSION
8	Submission of observations within 7 days from the reception of the Provisional System Audit Report	<pre> graph TD     subgraph Step8 [Step 8]         MA8[MA] --&gt; AA8[AA]     end     subgraph Step9 [Step 9]         AA8 --&gt; AA9[AA]         AA9 --&gt; MA9[MA]     end     subgraph Step10 [Step 10]         MA9 --&gt; AA10[AA]     end     subgraph Step11 [Step 11]         AA10 --&gt; AA11[AA]         AA11 --&gt; MA11[MA]     end     subgraph Step12 [Step 12]         MA11 --&gt; AA12[AA]     end     subgraph Step13 [Step 13]         AA12 --&gt; AA13[AA]         AA13 --&gt; MA13[MA]     end </pre>			
9	Submission of both Final System Audit Report and Action Plan				
10	Monitoring of the implementation of the corrective measures				
11	Verification of the implementation of the suggested corrective measures (Follow up starting) through desk and/or on the spot phases				
12	Submission of other possible documentations				
13	Submission of both Final Follow up Report on System Audit and Action Plan				



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NUMBER	ACTIVITY	IMPLEMENTING BODY	CONTROL BODY	EXTERNAL BODY	EUROPEAN COMMISSION
14	Elaboration of the Annual Audit Report taking into account the Final System Audit Report and/or any Final Follow up Report on System Audit	<pre> graph TD     AA[AA] --&gt; MA1[MA]     AA --&gt; MA2[MA]     MA2 --&gt; JMC1[JMC]     JMC1 --&gt; JMC2[JMC]     JMC2 --&gt; MA3[MA]     MA3 --&gt; EC[EC]             </pre>			
15	Submission of the Annual Audit Report to the JMC				
16	Check of the final accounts and the Annual Audit Report				
17	Approval of the final accounts and the Annual Audit Report				
18	Submission of the final accounts and the Annual Audit Report to the EC				