



# **Audit Authority CHECKLIST**

VERIFICATION ON THE ANNUAL SUMMARY OF  
CONTROLS by the Managing Authority  
and the Participating Countries

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## **Annex 3.9**

### **ENI CBC MED Programme 2014-2020**

#### **Audit Manual 2.1**

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

Audit N. XX\_20XX

Audit period: 01/01/2018 – 30/06/2019 (Accounting year 2018 – 2019)

Reference to ENI CBC IR <sup>1</sup> and TESIM Guidance <sup>2</sup>	No	Verification step	Y/N/NA	Comment by the AA	Reference
ENI CBC IR Art.68 (c)	1.	Do the annual summary of the controls carried out by the Managing Authority, includes an analysis of the nature and extent of errors and weaknesses identified in systems, as well as corrective action taken or planned?			
	2.	Whether the Annual Summary of Controls have been prepared in accordance with the templates for Annual Summary of Controls provided by the EC?			
EC issued template for Annual Summary (Section A: administrative verifications)	<b>Is the summary of the controls carried out on expenditure in relation to the accounting year ended 30 June (year): administrative verifications pursuant to article 26(6)(a) of Regulation (EU) No 897/2014</b>				
	3.1.	<p><u>provided with a brief description of the methodology adopted for the administrative verifications of each payment request.</u></p> <ul style="list-style-type: none"> <li>In case additional administrative verifications are carried out, description of selection methodology (for example, risk assessment</li> </ul>			

<sup>1</sup> COMMISSION IMPLEMENTING REGULATION (EU) No 897/2014 of 18 August 2014

<sup>2</sup> "Guide to programme accounts, audit and reporting to the European Commission in ENI CBC programmes (TESIM, updated October 2017)

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		<p>or sample. Indicate the basis, e.g. by type of beneficiary, category of expenditure, value of items, past experience, etc);</p> <ul style="list-style-type: none"> <li>the main results and type(s) of errors detected;</li> <li>conclusions drawn from these controls and, consequently, the corrective measures adopted regarding e.g. the functioning of the management and control system, in particular in case of detection of recurrent or systemic irregularities, the need for update of the methodology for management verifications and/or of instructions or guidance to auditors and/or beneficiaries, etc.</li> <li>financial corrections applied, per thematic objective and priority, as a result of management verifications carried out during the accounting year in relation to expenditure to be entered in the accounts;</li> </ul>			
	3.2.	Are the main results and type of errors detected and amount of financial corrections in the accounts as a result of irregularities detected and confirmed reflected in the table provided by EC template?			
EC issued template for Annual Summary <b>(Section B: on-the-spot verifications)</b>	<b><u>Is the summary of the controls carried out on expenditure in relation to the accounting year ended 30 June (year): on-the-spot verifications pursuant to article 26(6)(b) of Regulation (EU) No 897/2014</u></b>				
	4.1.	<p><u>provided with a brief description of:</u></p> <ul style="list-style-type: none"> <li>objective of the verifications (to confirm or to complement the result of administrative verifications); aspects verified etc;</li> <li>the methodology applied and, in particular,</li> </ul>			

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		<p>indicate the sample basis, e.g. by type of beneficiary, category of expenditure, value of items, past experience, etc;</p> <ul style="list-style-type: none"> <li>the main results and of the type of errors detected;</li> <li>conclusions drawn from these controls and, consequently, the corrective measures adopted regarding the functioning of the management and control system, in particular in case of detection of systemic irregularities, the need for update of the methodology for management verifications and/or of instructions or guidance to beneficiaries, etc;</li> <li>financial corrections applied, per thematic objective and priority, as a result of on-the-spot verifications carried out after the end of the accounting year and in relation to expenditure to be entered in the accounts;</li> </ul>			
	4.2.	Are the main results and type of errors detected and amount of financial corrections in the accounts as a result of irregularities detected and confirmed reflected in the table provided by EC template?			
EC issued template for Annual Summary <b>(Section C: controls by the participating</b>	<b>Summary of controls carried out on expenditure in relation to the accounting year ended 30 June (year): controls by the participating countries pursuant to article 31(3) of Regulation (EU) No 897/2014.</b>				
	5.1.	<p><u>provided with a brief description of:</u></p> <ul style="list-style-type: none"> <li>the methodology adopted and details of risk assessment made: verification of expenditure on a sample basis. Indicate the sample basis, e.g. by type of beneficiary, category of</li> </ul>			

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<b><u>countries)</u></b>		<p>expenditure, value of items, past experience, etc;</p> <ul style="list-style-type: none"> <li>• the main results and type(s) of errors detected;</li> <li>• conclusions drawn from these controls and, consequently, the corrective measures adopted regarding e.g. the functioning of the management and control system, in particular in case of detection of recurrent or systemic irregularities, the need for update of the methodology for management verifications and/or of instructions or guidance to auditors and/or beneficiaries, etc;</li> <li>• financial corrections applied by MA, per thematic objective and priority, as a result of verifications carried out by the participating countries in relation to expenditure to be entered in the accounts.</li> </ul>			
	5.2.	Are the main results and type of errors detected and amount of financial corrections in the accounts as a result of irregularities detected and confirmed reflected in the table provided by EC template?			
EC issued template for Annual Summary <b>(Section D: <u>Total amount of irregularities and suspected/established</u></b>	6.1.	Is the total amount of irregularities and suspected/established fraud identified by MA and the participating countries by any of the control measures applied reflected in the table provided by EC template?			

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<u>fraud)</u>					
EC issued template for Annual Summary <b><u>Section E: Summary of controls carried out by the MA and the participating countries</u></b>	6.2.	Is in the Summary of controls carried out by the MA and the participating countries, pursuant point 5 of the Annex of the Regulation (EU) No 897/2014 described the methodology used and the results of the documented procedures, verifications and evaluations performed to ascertain that the components of internal control exist and function?			

Auditors in charge of the verification	
Place of audit	
Time of the audit	Audit final checklist:
Audited Programme	ENI CBC MED Programme 2014-2020, as established through EC Decision number C(2015) 9133 of 17 December 2015, as kept by the ENI CBC MED Programme Managing Authority (MA), which was designated through Regional Government Decision (DGR) 53/1 of 29 <sup>th</sup> October 2018.

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Audit number	
Prepared by:	
Auditor 1:	<u>Signature</u> <hr/>
Auditor 2:	<u>Signature</u> <hr/>
Auditor 3:	<u>Signature</u> <hr/>
Date:	Date: