



National Authorities System audit check list

AUDIT MANUAL

ENI CBC MED PROGRAMME 2014 - 2020

Audit period:.....

ANNEX 1.10 OF AA MANUAL 2.1 VERSION

CHECK-LIST for the fulfillment of the obligations established by art.31. ENI CBC IR No. 897/ 2014 as amended by Regulation (EU) No. 879/2020

Country	Please insert the country
Audited body	Please select the body
Programme	ENI CBC MED 2014-2020
Date:	
Prepared by:	
Revised by:	



Nº	Key requirements	Criteria	Related procedure at national level	Yes/ No/ Partial / Not applicable	Reference documents (available or to be provided)	Comments / Notes
1. Key requirements in relation to the national authorities (NA & CCP & Branch Offices)						
1	Adequate separation of functions and adequate systems for reporting and monitoring where the responsible authority entrusts execution of tasks to another body	1.1. A clear updated description and allocation of functions (organisation chart, indicative number of posts, qualifications and experience required, job descriptions)	Which functions are delegated? Are the descriptions and allocation of functions up to date and still valid?			
		1.2 Necessary staff and expertise exist at the different levels and for the different functions within the NA & CCP, taking into account the number, size and complexity of the programmes concerned, including appropriate outsourcing arrangements if any.	Does the necessary staff and expertise exist (can it be confirmed with reasonable assurance that functions are implemented in necessary quality, hence staff and experience is ensured)?			
		1.3 Compliance with the principle of separation of functions between the MA and CCP	Is the principle of separation of function kept according to the arrangements confirmed in the JOP and DMCS?			
		1.4 Complete and adequate procedures exist and are updated as necessary, covering all key activities within the NA and CCP and any other concerned body (e.g. tax authorities)	Are all procedures described and updated as necessary? (please list the procedures affecting NA & CCP for the programme)			
		1.5. Not applicable	Not applicable	Not applicable		
		1.6. Taking into account the principle of proportionality, a system for ensuring that an appropriate risk management exercise is conducted at least once per year, and in particular, in the event of major modifications of the activities.	In case programme level risk management exercise requires involvement of the NA, has the NA contributed to the exercise in due time and required amount?			
2	Appropriate selection of operations	2.1. Not applicable	Not applicable	Not applicable		
		2.2. Not applicable	Not applicable	Not applicable		
		2.3. Not applicable	Not applicable	Not applicable		
		2.4. All applications or projects are evaluated in accordance with the applicable criteria.	Is the NA involvement required in the evaluation? If yes, Did the NA check the eligibility of the applicants, when required by the programme procedures? Was this check adequately documented and properly carried out?			
		2.5. Not applicable	Not applicable	Not applicable		
3	Adequate information to beneficiaries	3.1. Effective communication to beneficiaries of their rights and obligations in particular the national eligibility rules laid down for the programme, the applicable EU rules on eligibility, the specific conditions for support for each operation concerning the products or services to be delivered under the operation, the financing plan, the time-limit for execution, the requirements concerning separate accounting or adequate accounting codes, the information to be kept and communicated. The information and publicity obligations should also be clearly expressed and communicated.	Did the Branch offices have ensured effective communication to beneficiaries on the information necessary for the project implementation (including national eligibility rules) as planned in the information and communication plan of the programme (Are there any indications that information provided is not sufficient)? Has NA involvement been required?			
		3.2. In case programme established additional eligibility rules for the programme as a whole, they shall be clear and unambiguous. Where applicable, the additional eligibility rules deriving from the financing agreements are clearly laid down in the documents for the applicants and beneficiaries.	Is there any additional eligibility rule deriving from the financing agreement? Is it clearly laid down in the documents for applicants and beneficiaries?			
		3.3. The existence of a strategy to ensure that beneficiaries have access to the necessary information and receive an appropriate level of guidance (leaflets, booklets, seminars, workshops, websites, etc.).	Are the activities in the annual implementation and communication plan sufficient to ensure that the beneficiaries have access to the necessary information and receive an appropriate level of guidance? Has the Branch Office implemented all necessary activities?			
4	Adequate management	4.1. The management verifications [...]	Did CCP receive any request of support by the MA/JTS in regard to the management verifications? If yes, was it adequately performed according to the programme procedures?			
		4.2. On-the-spot verifications [...]	Did CCP receive any request of support by the MA/JTS in regard to the on-the-spot checks? If yes, was it properly documented and adequately performed according to the programme procedures?			
		4.3. Not applicable	Not applicable	Not applicable		

CHECK-LIST for the fulfillment of the obligations established by art.31. ENI CBC IR No. 897/ 2014 as amended by Regulation (EU) No. 879/2020

Country	Please insert the country
Audited body	Please select the body
Programme	ENI CBC MED 2014-2020
Date:	
Prepared by:	
Revised by:	



Nº	Key requirements	Criteria	Related procedure at national level	Yes/ No/ Partial / Not applicable	Reference documents (avallabe or to be provided)	Comments / Notes
4	verifications	4.4. Evidence should be kept of: a. the administrative verifications and the on-the-spot verifications, including the work done and the results obtained; b. the follow-up of the findings detected. These records constitute the supporting documentation and information for the annual summary to be prepared by the MA.	If CCP received any request of support by the MA/JTS in regard to the management verifications? Was it adequately documented? Did CCP follow-up the finding, if requested by MA?			

CHECK-LIST for the fulfillment of the obligations established by art.31. ENI CBC IR No. 897/ 2014 as amended by Regulation (EU) No. 879/2020

Country	Please insert the country
Audited body	Please select the body
Programme	ENI CBC MED 2014-2020
Date:	
Prepared by:	
Revised by:	



Nº	Key requirements	Criteria	Related procedure at national level	Yes/ No/ Partial / Not applicable	Reference documents (available or to be provided)	Comments / Notes
		4.5. Not applicable	Not applicable	Not applicable		
		5.1. Not applicable	Not applicable	Not applicable		
		5.2. Not applicable	Not applicable	Not applicable		
		5.3. Not applicable	Not applicable	Not applicable		
5	Effective system in place to ensure that all documents regarding expenditure and audits are held to ensure an adequate audit trail		Not applicable	Not applicable		
6	Reliable system for collecting, recording and storing data	6.1. The existence of a computerised system to record and store data on each project necessary for monitoring, evaluation, financial management, control and audit, including data on individual participants in projects, where applicable	Do NA, CCP & Branch Offices have adequate access to the programme's computerised system, so that they may carry out their functions properly?			
		6.2. Not applicable	Not applicable	Not applicable		
		6.3. Not applicable	Not applicable	Not applicable		
7	Effective implementation of proportionate antifraud measures	7.1. Before the beginning of programme implementation, MAs carry out a fraud risk assessment of the impact and likelihood of fraud risks relevant to the key processes in the implementation of the programmes. The fraud risk assessment should ideally be carried out on an annual basis, or every second year, depending on risk levels. The results of the fraud risk assessment should be endorsed by the senior management of the MA.	Do NA & CCP - NCP carry out a fraud risk assessment at national level, contributing to the programme's overall fraud risk assessment?			
		7.2. The anti-fraud measures are structured around four key elements in the anti-fraud cycle: prevention, detection, correction and prosecution.	Is there a national anti-fraud strategy including the four key elements?			
		7.3. Adequate and proportionate preventive measures, tailored to the specific situations, are in place in order to mitigate the residual risk of fraud to an acceptable level (such as mission statement, code of conduct, tone from the top communication, allocation of responsibilities, training and awareness raising actions, data analytics and up-to-date awareness of fraud warning signs and fraud indicators).	Are there adequate and proportionate preventive anti-fraud measures at national level?			
		7.4. Appropriate detective measures of 'red flags' are in place and effectively implemented.	Are there appropriate detective measures of red flags in place? Are they effectively implemented?			
		7.5. Adequate measures are in place once a suspected case of fraud is detected ensuring clear reporting mechanisms on both suspicions of fraud and also control weaknesses ensuring sufficient coordination with the AA, competent investigative authorities in the Member State, the Commission and OLAF.	Are there clear reporting mechanisms between NA and the national OLAF counterpart indicated in the financing agreement?			
		7.6. Appropriate processes are in place for following up any suspected cases of fraud and related recoveries of EU funds spent in a fraudulent manner.	Are there appropriate processes in place for following up any suspected cases of fraud and related recoveries of EU funds spent in a fraudulent manner?			
		7.7. Follow-up procedures are in place to review any processes, procedures or controls connected to the potential or actual fraud and feed into the subsequent review of the fraud risk assessment.	Are there follow-up procedures in place to review any processes, procedures or controls connected to the potential or actual fraud and feed into the subsequent review of the fraud risk assessment?			
8	Appropriate procedures for drawing up the management declaration and annual summary of the final audit reports and of controls carried out	8.1. Not applicable	Not applicable	Not applicable		
		8.2. Not applicable	Not applicable	Not applicable		
		8.3. Not applicable	Not applicable	Not applicable		
		8.4. Not applicable	Not applicable	Not applicable		
9	Appropriate procedures to ascertain that the components of internal control exist and function	9.1. The NA (or its internal audit unit, if present) routinely check national procedures in order to monitor the components of its internal control system.	Do NA regularly verify that all national procedures are running properly? (including those performed by other bodies)			
		9.2. Not applicable	Not applicable	Not applicable		
		9.3. Not applicable	Not applicable	Not applicable		
2. Key requirements in relation to the CA and its IBs			Not applicable			
3. Key requirements in relation to the AA			Not applicable			