

Fondo europeo di sviluppo regionale Evropski sklad za regionalni razvoj

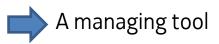
An adequate Audit Trail

Udine, October 12th, 2018



What is an Audit Trail?





IT DESCRIBES THE ENTIRE PROCESS OF MANAGEMENT AND IMPLEMENTION OF THE PROJECTS IDENTIFYING THE RESPONSABILITIES AND ACTIVITIES OF THE SUBJECTS INVOLVED (BENEFICIARIES, MA/IB/CA); IT ENSURES THE MAINTENANCE OF DATA AND DOCUMENTATION IN AN APPROPRIATE MANAGEMENT LEVEL INDICATING THE LOCATION OF THE DOCUMENTS THEMSELVES



"...the audit trail **shall allow the aggregate amounts certified to the Commission to be reconciled with the detailed accounting records and supporting documents** held by the certifying authority, managing authority, intermediate bodies and beneficiaries as regards operations co-financed ..." Reg(EU)480/2014

..SHALL TRACKS **ALL FINANCIAL AND DOCUMENT FLOWS** FOR ALL **EXPENSES** OCCURED IN THE PROJECT



LEGAL FRAMEWORK



Reg (EU) 1303/2013 Article 125 §4, lett. d)





Subsidy contract (Article 10§1, lett. p) «obligations for LPs»



Template of PP Agreement – Application Package (CALL) «obligations for LPs and PPs»

INTERNAL MANUAL OF MANAGEMENT PROCEDURES



WHO?

EVERY PROJECT PARTNERS (LP/PP/SOLE BENEFICIARY)

WHAT?

Template of Audit Trail - Implementation of the project

WHEN?



MANDATORILY > FOR AUDITS (FIRST LEVEL CONTROL/ AUDIT AUTHORITY, EU COMMISSION) > ONCE A YEAR (AT THE END OF EACH YEAR)



An adequate audit trail

TEMPLATE OF AUDIT TRAIL

Udine, October 12th, 2018



Thank you for the attention! Grazie per l'attenzione! Hvala za pozornost!

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Udine, October 12th 2018