

The Quality Control Plan on Italian First Level Controllers activities

Puglia Region, Sezione Mediterraneo

Version 1.0 on 10th March 2016

Table of contents

1. Overview.....	3
2. The issue	3
3. The objective	4
4. The implementation measures	4
5. The methodology of the Action Plan.....	5
5.1 The Quality Control Check-List	5
5.2 The Quality FLC rating and the “List of qualified FLC”	6
5.3 Sampling Criteria	7
6. Implementation steps of the quality control	8
6.1 At system level.....	8
6.2 At project level	8
7. Timetable.....	9
8. Annexes	10
Annex 1 - THE QUALITY CONTROL CHECK LIST	11
Annex 2- QUALITY CONTROL ACTIVITIES - QUARTERLY REPORTING FORM	22
Annex 3 - INFORMATION SHEET ON FLC ACTIVITIES - BI-YEARLY REPORTING FORM.....	23
Annex 4 - FLCs TRAINING QUARTERLY SEMINARS CALENDAR.....	24
Annex 5 - LIST OF THE DECLARATIONS FOR THE SAMPLING - TEMPLATE.....	25

1. Overview

This plan is part of the First Level Control System description of the Italian side within the Cross-border Cooperation Programme Greece – Italy 2007-2013.

It has been issued in compliance with article 16 of the Regulation (EC) 1080/2006 and the Annex IV of the Guidance on Management Verifications OP Greece - Italy.

2. The issue

The Managing Authority during the final quarterly of the year 2015 carried out a supplementary checks of the Italian FLCs accreditation process and of the Italian final beneficiaries, as required by the European Commission Decision C(2015) 6472 issued on 16 September 015.

These supplementary checks have underlined that:

- a) *... findings are mostly linked to public procurement issues re-confirm that public procurement should always remain an area requiring special caution and care on programme implementation level for all parties involved, both programme authorities and programme beneficiaries;*
- b) *.... Based on the sample checked and after obtaining explanations and additional documentation following the first phase of our audits, we consider that the majority of the findings are due to documentation issues with low risk; there is however a number of findings which we consider carry medium to high risk which could trigger further actions for investigation and remediation, for the projects for which such findings were identified. We propose the contracting authority to extend the sampling to the total population of projects and First Level Controllers, in order to draw safer conclusions over the effectiveness of the process.*
- c) *... Most of the findings relate to documentation issues with low risk. There are, however, eight findings which have been designated as medium or high risk from which at least one has incurred in all of the twenty-one cases we examined. An analysis of these findings per project and per First Level Controller is presented in the overall report for the selection and certification of the First Level Controllers of the Italian System. The fact that at least one finding of medium or high risk incurs in all of 21 cases, we examined, could potentially lead to significant deviations in the process of selection and certification of the First Level Controllers of the Italian System being in force. In sixty-nine percent of those cases the First Level Controller who has been appointed is a private body while in thirty-one percent of those cases the First Level Controller is an internal structure in public bodies. Taking into account that in the sample of the twenty-one cases we examined, in eleven cases the First Level Controller who has been appointed was a private body while in ten cases the First Level Controller was an internal structure in public bodies, we could say that the findings which have been designated as medium or high risk appear almost with the same frequency independently to whether the First Level Controller is internal or external. We consider that the potential magnitude of the findings in the sample we checked is not pervasive to the process overall, however, it triggers further actions for investigation and remediation. In any case, safer conclusions can be drawn only after an examination of the total number of First Level Controllers.*

Afterwards, the Authority of Audit with its RAC 2015 (section 4.4) had pointed out that:

2. *The Region of Puglia (Puglia Region-Servizio Mediterraneo) must ensure the creation and future use of an 'Accreditation File' for each of the Greece-Italy programme controllers.*
 - *This will allow for direct access to all accreditation documents and*

- Will create a personal file for the performance/work of each controller
 - This file must be continuously updated as a 'list of qualified service providers' and each Controller must be cognizant of the existence of this file and the evaluation of its performance.
 - The Region of Puglia (Puglia Region-Servizio Mediterraneo) must ensure the creation of the file by mid-January 2016
 - The MA/JTS must carry out an on-the-spot verification by the end of January 2016
 - The results of the abovementioned on-the-spot verification must be submitted to EDEL and to Ufficio Controllo e Verifica Politiche Comunitarie by mid-February 2016.
3. The Region of Puglia - Servizio Mediterraneo, in cooperation with the MA/JTS, must ensure the appropriate supervision of the controllers through:
- Authoring methodology for the supervision of controllers. The methodology must introduce qualitative audits on a quarterly basis to ensure the optimal operation of the controllers. It should be noted that the abovementioned methodology must include audit lists that must be applied by the Controllers for the existing public contract conclusion procedures, in accordance with the Italian law on public contracts.
 - The abovementioned methodology must be approved by the MA by 30 January 2016 and, subsequently, submitted to the Ufficio Controllo e Verifica Politiche Comunitarie and to EDEL by 15 February 2016.
 - Training of the controllers, in cooperation with the MA/JTS, with emphasis placed on issues pertaining to public contracts, personnel fee management and issues pertaining to the audit trail and record keeping. Participation in the training must be mandatory and binding in order for controllers to maintain or acquire approval from the Region of Puglia - Servizio Mediterraneo. Additionally, and in order to ensure a preliminary connection between the controller and the partners, the content of the abovementioned training must also be communicated to the partners. (By document or e-mail).
 - Planning of qualitative audits on a quarterly basis, in accordance with the abovementioned methodology. The programme must be forwarded to the Ufficio Controllo e Verifica Politiche Comunitarie and to EDEL by the end of February 2016.
 - Conducting of quarterly qualitative audits of the controllers, on the basis of the abovementioned methodology approved by the MA. These audits will be conducted in the form of on-the-spot visits to a sample of operations for which the controllers have certified expenditures. The quarterly reports must be dispatched to the Managing Authority and forward to the Ufficio Controllo e Verifica Politiche Comunitarie and to EDEL.

3. The objective

The objective of this action plan is to provide a complete and updated accreditation file of the Italian First Level Controllers to the Managing Authority and to verify the correctness and efficiency of the validation of the expenditures process by the FLCs.

4. The implementation measures

The objective above proposed will be ensured by the following measures:

- a) The accreditation process of the FLCs will be completed at system level by providing a quality rating of each controller.

- b) Carrying out the quality check at project level on a sample of verified expenditures with the aim to control 100% of the involved FLCs by the end of each Programme year (regarding the CBC Programme GR-IT 2007-2013, the 2016 first semester is included).
- c) The FLC will be skilled on Programme eligibility rules by training sessions every three months during all the Programme period.

5. The methodology of the Action Plan

The methodology of the measures that has been adopted by Sezione Mediterraneo of Puglia Region is based on a strong process of verification related to the completeness and updating of each file of the FLCs Accreditation, which should show the Managing Authority not only the professional data related to the controller but also her/his story as Programme controller in terms of certified expenditures issued, the amount of the expenditure verified, the errors detected during the control activities, the on-the-spot checks carried out, her/his attendance at training seminars related to the control activities organized by Puglia Region Sezione Mediterraneo in partnership with the Greece-Italy Programme authorities (MA and JTS), the rating related the correctness and efficiency of each FLC on carrying out the activities required.

The process will be carried on by one or more officers of the Sezione Mediterraneo with on desk and on-the-spot verifications, since the base of the quality control is the Certificate of verified expenditure sampled.

The Sezione Mediterraneo will adopt a check list in order to identify if the FLC in question, during the issuing of the Certificate of verified expenditure sampled, has filled in the Control Check-list (annex I of the Guidance on Management Verifications OP Greece – Italy) and the Certificate of Verified Expenditure (annex II of Guidance on Management Verifications OP Greece – Italy) correctly, in all expenditures incurred in compliance with the applicable community and national law, particularly in relation to public procurement and the selection and contracting of external expertise (please refer to section 5.1). The results of the quality control will be at disposal of Managing Authority, the Audit Authority and the Group of Auditors.

5.1 The Quality Control Check-List

Precisely, the check-list is formed by the following sections:

- 1) Section 1: The Sezione Mediterraneo of Puglia Region will check if the Control Check-list has been completely filled in, including the comments and results of the control comparing with the supporting documents provided by the beneficiary together with the Progress report, the table of expenditures and the correctness of the Certificate of verified expenditures;
- 2) Section 2: it is dedicated to the verifications of the respect of the public procurement procedures where the sampled Certificate of verified expenditure regards expenditure generated by contracts with third suppliers;
- 3) Section 3: it regards the case where the FLC has verified the procedure and the contract awarded to an expert as a physical person. In Italy, the case is ruled with a specific legislation different than the Procurement Italian Code;
- 4) Section 4: The Sezione Mediterraneo of Puglia Region will verify the conformity of the FLC opinion expressed in the Control Check-list regarding the admissibility and eligibility of the expenditure certified;

- 5) Section 5: it is dedicated to verify if the supporting documents, related to the certified expenditures, comply to the Community and national law and Programme rules;
- 6) Section 6: it regards the quality control on the correctness application of publicity rules on documents and deliverables in compliance with the Programme rules.

5.2 The Quality FLC rating and the “List of qualified FLC”

The quality rating is represented by the Stars, which are synthetic symbols in a scale from one to five. Each Star gives to the FLC 10 points of quality score in the “List of qualified FLC”.

The FLC which has been evaluated with one Star means that the FLC operated wrongly which means high risk for the Programme budget, while five Stars means that the FLC operated perfectly and coherently with its duties without any risk for the Programme budget.

In order to have FLCs perfectly instructed on their duties, Sezione Mediterraneo of Puglia Region will organise and hold with the support of JTS experts training seminars on a quarterly basis about the Programme reporting rules and the admissibility and eligibility of expenditures. The attendance of at least one seminar per year for the FLC is compulsory. The participation to the seminars gives a training credits to the FLC up to 10 points per each seminar. The failing of the minimum participation to the training seminars has the effect to suspend the FLC from the “List of qualified FLC” for all the next year.

The training seminars will be organised at the premises of Sezione Mediterraneo and, in order to ensure a preliminary connection between the controller and the beneficiaries, the content of the training seminars will be also communicated to the beneficiaries by e-mail.

Beneficiaries can appoint the selected FLC only after the accreditation procedure has been completed successfully (see, Accounting and Control Manual for the expenditure incurred by the Italian Partners Controllers). It is possible to appoint a candidate FLC only after the candidate has been trained during the current year of appointment or the candidate is already in the “List of qualified FLCs” of the Programme. The Sezione Mediterraneo of Puglia Region organises a training seminar for new FLCs every quarter period of each year. This is a mandatory requisite to obtain the clearance declaration for being accreditate as a qualified FLC from Sezione Mediterraneo of Puglia Region (called as nulla-osta).

The FLC suspended from the qualified list cannot be appointed by the Beneficiaries during the year of suspension. Where the FLC has been suspended, the Beneficiary has to engage a new or already qualified FLC as: 1) a substitute of the former FLC or 2) a new FLC appointed in case that the former FLC has been relieved from the controlling activities by the beneficiary. The FLC that has been suspended can be substituted or replaced by another internal or external FLC.

The list of the Italian “qualified FLC” for the 2014-2020 programming period will be created with the Italian FLCs already operating for the 2007-2013 period on the date of March 2016, after their attendance to the first training seminar scheduled during the first quarterly period of 2016.

The “List of qualified FLC” will be updated four times a year starting from the year 2016, in order to allow the new FLCs to be part of the list.

The qualification scoreboard is composed by the sum of quality score and training credit points.

Only for appointing a new external FLC, it is required to the Beneficiary to start an open selection competitive procedure.

Although, in case that the beneficiary decides to recruit an external FLCs from the “List of qualified FLC”, being one of the best 20 external qualified FLCs¹ in the “List of qualified FLCs”, it gives the opportunity to the qualified external FLCs to be recruited by the Beneficiary with a restricted competitive procedure by inviting to offer at least three candidates.

At the end of each year, the FLC with 30 or minimum total scores will be suspended from the “List of qualified FLC” for the next calendar year.

The suspension from the “list of qualified FLCs” represents a potential high risk for the Programme Budget. Then, all the certifications of validation of expenditures issued by the FLC suspend from the “list of qualified FLCs” must be part of the sampled certifications under the quality check.

5.3 Sampling Criteria

The sampling of verified expenditure certifications will be selected by the officer responsible of Accreditation FLC system at the beginning of each semester by taking into account the analysis of risk regarding the stratification of certifications population to be controlled. The three parameters of risk are: High; Medium; Low.

Moreover, **each FL controller (internal and external) must be selected by the quality control at least once per year.**

The certifications covered by the quality control are composed by the certifications issued during the former calendar semester (from July previous year to June current year), with **two samplings per year.**

The stratification of population with **HIGH risk** is represented by certifications with high amount of expenditure certified or checked on-the-spot > Euro 60,000.00, where at least half expenditures are related to external expertise expenditures and/or equipment and/or investment and/or events. At least 50% of this stratification which represents at least 10% of total population will be selected for the quality control.

The stratification of population with **MEDIUM risk** is represented by certifications with an amount of expenditure certified or checked on-the-spot > Euro 20,000.00 to Euro 60,000.00, where at least half expenditures are related to external expertise expenditures and/or equipment and/or investment and/or events. At least 30% of this stratification which represent at least 10% of total population will be selected for the quality control.

The stratification of population with **LOW risk** is represented by certifications with an amount of expenditure certified or checked on-the-spot \geq Euro 5,000.00 to Euro 20,000.00, where at least half expenditures are related to external expertise expenditures and/or equipment and/or investment and/or events. At least 20% of this stratification which represent at least 10% of total population will be selected for the quality control.

¹ In case of equal position of two or more qualified FLCs, it prevails the external FLC: firstly, with the highest sum of his/her VAT code number; secondly with the highest position, in decreasing sense (from A to Z), following the alphanumeric criterion based on the personal fiscal code.

The sampling could be increased with extra quality checks following a specific request of the Managing Authority as well as if the FLC has been suspended from the “list of qualified FLCs” and/or after a quality check the FLC had been evaluated with a low quality score (≤ 30 quality scores). In this case the FLC will be selected for a supplementary quality control based on a certificated which is part of the same or higher population risk.

6. Implementation steps of the quality control

6.1 At system level

The Quality Control at system level is addressed to ensure that the accreditation process is verified step by step by Servizio Mediterraneo of Puglia Region, constantly updated with the outcomes generated by the quality control activities and training seminars participation.

The officer in charge will adopt the accreditation check-list in order to verify that each step in the process of the FLC accreditation file has been carried out properly.

The accreditation process will be archived in a protected web system containing all the scanned documents or directly electronically generated, in compliance with the national law on telematics administrative process (Italian Digital Agenda reforms), accessibility and privacy of the personal data.

The results of these activities are the following:

- The accreditation files and documents of each FLC will be also accessible by the Managing Authority, the Audit Authority, the Group of Auditors t by a private area of the Europuglia web site;
- The FLC Accreditation File will contain the results of the quality controls carried out on the certifications issued by the FLC;
- The quality control methodology includes the FLCs participation at the training session with emphasis placed on issues concerning the public procurement procedures, staff management, the audit trail and record keeping. The participation to at least one training seminar is mandatory for each FLCs per year in order to maintain or acquire the admission by Puglia Region - Sezione Mediterraneo in the “List of qualified controllers”.
- The FLC Accreditation File will be created, continuously updated and maintained by Puglia Region and the results will be synthesised in the “list of qualified FLCs” which reflects the rating and scores gained by each FLC. The List (name and surname of FLC/ beneficiary under her/his control/total score) will be accessible to public in a public section of Europuglia web platform.

6.2 At project level

The quality check will be conducted periodically during each calendar semester (from January to June; from July to December).

It will concern all the sampled Certifications issued on the former semester. For instance, the officer of Sezione Mediterraneo in charge to carry on the quality check will conduct the controls during the January-June semester on the Certifications issued during the previous July-December semester.

The quality control related to administrative verifications of expenditures will be carried on by the officer through the analysis of the issued certificates and the supporting reporting documents submitted by the

final beneficiary to the FLC. The quality check related the certifications of expenditures issued after an on-the-spot check, will be conducted with a similar methodology followed by the FLC.

It is important to note that, the quality control should not be a new burden for the final beneficiaries. Documents and clarifications must be provided by the FLC, which should have a copy of them at her/his disposal in order to allow the quality check, with a minimum disturb towards the final beneficiary.

The results of these activities are the following:

- The Programme Control System with the quality control is a concrete and effective supervision of Italian controllers. It is a qualitative audit on a quarterly basis and ensures the optimal operation carried out by the controllers during the previous semester, especially the operation that concerned the respect of the public procurement procedures in compliance with the Italian law on public contracts.
- The planning of qualitative audits on a quarterly basis, will be at disposal of the Puglia Region - Ufficio Controllo e Verifica Politiche Comunitarie -, of *EDEL* and of Managing Authority by the beginning of each calendar semester.

The quarterly qualitative audits on the FLCs, carried out on the basis of the abovementioned methodology approved by the MA, will be conducted in the form of on-the-spot visits and on desk to a sample of operations for which the controllers have certified expenditures. The quality quarterly reports will be dispatched to the Managing Authority and forwarded to the Puglia Region - Ufficio Controllo e Verifica Politiche Comunitarie - and to EDEL.

Moreover, the responsible FLC body of Puglia Region (i.e. the Control Office) should use a specific template provided by the Managing Authority of the Programme, in order to report a list all certificates issued by the FLCs on the previous semester each year and inform the Managing Authority on the planning of on the spot visits to be performed by the FLCs of the following semester, i.e. on a biannual basis (see, Annex 3).

Therefore:

- A Report, concerning the already issued certificates during the 1st semester (01/01 to 30/06) and the planning for the 2nd semester (01/07 to 31/12) of each year should be submitted to the MA by the end of each July; and
- A Report, concerning the already issued certificates during the 2nd semester (01/07 to 31/12) of each year and the planning for the 1st semester (01/01 to 30/06) of the following year should be submitted to the MA by the end of each January.

7. Timetable

Activities	1° quarter	2° quarter	3° quarter	4° quarter
Sampling activity				
Quality check				
Quality quarterly report				
Information FLC activities - report				
Training seminars				
Updating of FLC Accreditation File				

8. Annexes

Annex 1

THE QUALITY CONTROL CHECK LIST

Identification data of the quality control

Name and surname of the controller	
Progressive number of the validation	
Date of the validation	

Identification data of the project

Project title	
Acronym	
Ref. of the project	
Axis	
Measure	
Beneficiary under control	

Identification data of the certificate of verified expenditures under control

Date of the verified expenditure certificate		
Reporting period		
Amount of the verified expenditures		
Amount of the certified expenditures		
Type of controller checks	<input type="checkbox"/> Desk based checks	<input type="checkbox"/> On-the-spot checks

Identification data of the first level controller

ID Register Programme Italian first level controllers		
Surname and name		
Professional title / Qualification		
External/internal controller of the beneficiary		
Phone number		
E-mail		

Comments / Final Qualitative judgment

Control check lists filled in

Control n. 1	General	YES	NO	NA
Control n. 2	Public procurement implementation	YES	NO	NA
Control n. 3	Awarding contracts to individuals	YES	NO	NA
Control n. 4	Eligibility and correctness	YES	NO	NA
Control n. 5	Payments	YES	NO	NA
Control n. 6	Publicity	YES	NO	NA

Synthetic qualitative rating on the activities performed by the first level controller



Date: _____ Place of verification _____

Full name of quality controller: _____

Signature and stamp: _____

Meaning of symbols:

★ 10 quality points	<i>The control check-list, though filled, does not find correspondence in the documents produced by the beneficiary. Thus the resulting answers (even only one) are not supported by documentary acknowledgment. In this case, the assignment of a single star is due to the high risk that the non- document correspondence is for the reliability and the quality of the first level control.</i>
★★ 20 quality points	<i>The control check-list is not completed in most of the answers required (at least 50 % of questions for each section), so that the opinion expressed by the controller on the validation request is illogical and little or not well founded, as evidenced by the control quality in the various sections of the check-list. The total compilation and truthful of the checklist is the first level controller obligation, even where the answer is negative for the lack of documentation.</i>
★★★ 30 quality points	<i>The control check-list has been compiled for most of the requested answers (at least 50 % of questions for each section) but with not any comments (results/comments), especially where the "NO box has been ticked " or " N/A. The almost total lack of comments or results makes it difficult the quality analysis, requiring supplementary clarifications in order to interpret what has been implemented by the first level controller.</i>
★★★★ 40 quality points	<i>The control check-list has been compiled for most of the requested answers (at least 50 % of questions for each section) but it has illogical comments (results/comments) or it is not supported by documents or cannot be found, especially where it has been crossed the "NO" box or "N/A". The lack, in part, of comments or results makes it difficult the quality analysis, requiring supplementary clarifications in order to interpret what has been implemented by the first level controller.</i>
★★★★★ 50 quality points	<i>The control check-list has been filled in all the required responses. It presents logical comments (results/ comments), supported by documents, especially where it has been crossed the "NO" box or " N/ A", such to make the qualitative analysis fluid and without any difficulty. This is the case where the controller has worked in full compliance with the certification duties, with coherent reviews, logical and based on documental feed-back.</i>

Control n. 1: General

Verifica risposte fornite rispetto al set di domande presenti nella check-list

Check-list	Requested answers	Positive answers	Negative answers	Not possible answers	Comments / expressed results	Feedback documents	Note of the quality controller
COMPLETENESS OF DATA	12						
COMPLIANCE OF THE EXPENDITURE WITH THE PROJECT –REALISATION OF THE EXPENDITURE	10						
ACCOUNTING SYSTEM	8						
DOUBLE FINANCING	3						
ELIGIBILITY OF STAFF COSTS	13						
ELIGIBILITY OF TRAVEL AND ACCOMODATION COSTS	25						
ELIGIBILITY OF INFORMATION AND PUBBLICITY COSTS	9						
ELIGIBILITY OF EQUIPMENT COSTS	19						
ELIGIBILITY OF EXTERNAL EXPERTISE COSTS	9						
ELIGIBILITY OF PREPARATION COSTS	4						
ELIGIBILITY OF OVERHEAD	7						

COSTS							
ELIGIBILITY OF THE SERVICES, PUBLIC WORKS COSTS	10						
ELIGIBILITY OF THE OTHER COSTS	5						
COMPLIANCE WITH PUBLIC PROCUREMENT RULES (SERVICES, WORKS, SUPPLIES)	9						
RESPECT OF OTHER COMMUNITY POLICIES	6						
OTHER CHECKS	3						
TOTAL	152	0	0	0	0	0	

Correctness of the verified expenditure certificate

Type	Outcome		
Did the controller specify which type of control he refers? Desk-based or on-the-spot?	YES	NO	NA
Does the certified amount corresponds to the amount indicated in Table of Expenditure Annex ?	YES	NO	NA
Is the certificate properly dated, signed and stamped by the FLC ?	YES	NO	NA
Has the certificate been issued within 3 months from the submission to the FLC of the expenditure report documents, as provided in section 4 of the first level control of the Italian national system description (Annex IV to the Accounting and Control Manual for the expenditure incurred by the Italian partners) ?	YES	NO	NA

Outcome of the general audit

Positive	
Partly positive	Reasons
Negative	Reasons

Control n. 2: Public procurement implementation

Verification activities performed by the controller in the case of public procurement

Type	Outcomes		
	YES	NO	NA
Verification of the tender documents	YES	NO	NA
Verification of the call for tenders publication	YES	NO	NA
Verification of the correct tender procedure use	YES	NO	NA
Verification of the correctness during the tender eligibility phase	YES	NO	NA
Verification of tender assessment phase correctness	YES	NO	NA
Verification of the tender award phase correctness	YES	NO	NA
Verification of the signing contract phase correctness	YES	NO	NA
Verification of the call for tenders documents conservation	YES	NO	NA

Verification outcome

Positive	
Partly positive	Reasons
Negative	Reasons
Not possible	Reasons

Control n. 3: Implementation of job assignments to individuals

Verification activities carried out by the controller in case of job assignments

Type	Outcome		
Verification of the call for experts correctness	YES	NO	NA
Verification of the experts selection procedures correctness	YES	NO	NA
Verification of the correctness during the phase of the expert contracting	YES	NO	NA
Verification of the correct preservation of the public tender documentation	YES	NO	NA

Verification outcome

Positive	
Partly positive	Reasons
Negative	Reasons
Not possible	Reasons

Control n. 4: Eligibility and correctness

Verification of the compliance with the eligibility requirements and the correctness of the expenditure

Type	Outcome		
Verification that the certified expenditure is generated by the legally valid documentation or agreements and / or commercial documents	YES	NO	NA
Verification that the certified expenditure is supported by receipts or accounting documents of equivalent probative nature	YES	NO	NA
Verification that the certified expenditure has been incurred in respect of the period, territorial and category eligibility	YES	NO	NA

Verification outcome

Positive	
Partly positive	Reasons
Negative	Reasons

Control n. 5: Payments

Accuracy and suitability checks of the supporting expenditure documents

Type	Outcome		
	YES	NO	NA
Verification that the receipts or financial reports are compiled correctly	YES	NO	NA
Verification that all invoices separately cite the corresponding VAT entries	YES	NO	NA
Verification that a document proving the payment has been issued for each receipt or accounting document	YES	NO	NA
Verification of the commitment expenditure, the receipt or accounting statement and the order of payment * have a common recipient, amount and VAT number or tax code <i>* In case of payment by withholding from the VAT source (split -payment) it must be allowed for the correct accounting of the transaction and not the sum stated in the order and in the payment receipt</i>	YES	NO	NA
Verification that the commitment expenditure, the receipt or accounting statement and the receipt * document bear the same amount	YES	NO	NA
Verification that the original supporting expenditure and payment documents were canceled for the purposes of double funding prohibition as provided in the Programme manual	YES	NO	NA
Verification that the available accounting documents are recorded in the beneficiary accounts	YES	NO	NA
Verification that the records bearing the Project Identification Code (CUP) and, in the case of payments for procurement contracts, the Tender Identification Code (CIG) and the details to make the payment route, are in accordance with current legislation on the transparency of financial transactions by EU funds	YES	NO	NA
Verification that the documents are kept at the premises of the beneficiary	YES	NO	NA

Verification outcome

Positive	
Partly positive	Reasons
Negative	Reasons

Control n. 6: Publicity

Verification of compliance with the rules on publicity and information as required by the rules of the Programme

Type	Outcome		
Verification of compliance with compulsory measures dictated by the programme management verification manual	YES	NO	NA

Verification outcome

Positive	
Partly positive	Reasons
Negative	Reasons
Not possible	Reasons

Annex 2

QUALITY CONTROL ACTIVITIES - QUARTERLY REPORTING FORM

FLC - name and surname	Beneficiary under control	Project under control	Declaration of validated expenditure under quality control – total amount	Declaration of validated expenditure under quality control – issued on	Quality control carried out on desk / on the-spot-check	Population risk stratification HIGH / MEDIUM / LOW	Synthetic Quality rate ☆☆☆☆☆	Observation reported by the quality controller

Annex 3

INFORMATION SHEET ON FLC ACTIVITIES - BI-YEARLY REPORTING FORM

List/Table of all certificates issued by the FLCs (the whole population, not a sample) in the previous semester of each year

<i>PROJECTS CHECKED</i>					
<i>s/n</i>	<i>Project Acronym</i>	<i>MIS no</i>	<i>Project Partner</i>	<i>FLC CONTACT DETAILS</i>	<i>Certified amount</i>
1					
2					

A List/Table of planned on the spot visits to be performed by the FLCs in the following semester

<i>PROJECTS TO BE CHECKED</i>				
<i>s/n</i>	<i>Project Acronym</i>	<i>MIS no</i>	<i>Project Partner</i>	<i>Budget line</i>
1				
2				

Annex 4

FLCs TRAINING QUARTERLY SEMINARS CALENDAR

2° week of January	Seminar place: Apulia Region Sezione Mediterraneo
Morning session 11:00-13:00	Eligibility rules regarding each typology of expenditure – training section mandatory only for new FLCs
Afternoon session 14:00-16:00	Practical section on eligibility rules regarding external expertise costs

1° week of April	Seminar place: Apulia Region Sezione Mediterraneo
Morning session 11:00-13:00	Eligibility rules regarding each typology of expenditure – training section mandatory only for new FLCs
Afternoon session 14:00-16:00	Practical session on eligibility rules regarding staff costs

1° week of July	Seminar place: Apulia Region Sezione Mediterraneo
Morning session 11:00-13:00	Eligibility rules regarding each typology of expenditure – training section mandatory only for new FLCs
Afternoon session 14:00-16:00	Practical session on eligibility rules regarding events, travel and accommodation costs

1° week of October	Seminar place: Apulia Region Sezione Mediterraneo
Morning session 11:00-13:00	Eligibility rules regarding each typology of expenditure – training section mandatory only for new FLCs
Afternoon session 14:00-16:00	Practical session on eligibility rules regarding equipment and investments costs

Annex 5

LIST OF THE DECLARATIONS FOR THE SAMPLING - TEMPLATE

It is filled in by the JTS at the beginning of every semester with data of the former semester and send to the Sezione Mediterraneo of Apulia Region which is charge to generate the sample under the following quality control.

FLC - name and surname	Beneficiary under control	Project under control	Declaration of validated expenditure under quality control – issued on	Expenditure verified: Administrative / on the-spot-check	Declaration of validated expenditure: total amount	Of which, amount of expenditure validated as external expertise	Of which, amount of expenditure validated as equipment	Of which, amount of expenditure validated as investment	Of which, amount of expenditure validated as events	Population risk stratification HIGH / MEDIUM / LOW