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|  | EUROPEAN COMMISSION  DIRECTORATES-GENERAL  EMPLOYMENT, SOCIAL AFFAIRS AND INCLUSION  REGIONAL AND URBAN POLICY  **Joint Audit Directorate for Cohesion** |

Checklist: Preparedness for the closure

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| MAPAR No.: | [MAPAR reference number] |
| Member State: | [MS] |
| Programmes covered: | [list of OPs and names] |
| Name of Authority: |  |
| Prepared by: |  |
| Date: |  |
| Reviewed by: |  |
| Date: |  |

**NOTE:**

This is an audit checklist which can help to evaluate the preparedness for the closure of the audit authority/managing authority or certifying authority.

It has three parts; each part is covering a different authority.

It can be used entirely to get a complete overview of the preparedness for the closure of the three authorities or it can be used per authority in line with the risks identified in the audit planning and the relevance of each authority in the management and control system of the OP.

It can be used also and in complement to other checklists for compliance and thematic audits.

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| Specific objective as regards MA/IBs**: to identify and address issues that might impede the timely submission of the final implementation report, management declaration and annual summary including expenditure free of material errors and allowing a high absorption of the allocated funds.** | | | | | | | | | |
| **Planning and resources** | | | | | | | | | |
|  | | | **GN ref.** | **Question** | **(Y/N)** | **Explanation / Comments** | | **Notes for auditors** | **Reference supporting**  **documents** |
| 1 | | |  | Is the MA aware of the **guidance on closure C474/2022** and Q&A EC document? |  |  | |  |  |
| 2 | | |  | Has the MA **coordinated with the IBs, AA and CA**? |  | Crucial dates:  -31/12/2023 - eligibility  -30/06/2025 - expenditure declaration  -31/07/2025 = July 2025 - all other amounts (suspended, irrecoverable, to be recovered, etc.) | | - Has this coordination led to structured planning/formalised procedures with internal deadlines, including a deadline for submitting the final payment application, specific information to provide and documents to be submitted by each actor?  - Are there regular review meetings planned?  - Are there available: any minutes/reports/follow-up actions documented?  - Is the planning realistic?  -Are there any risks that these deadlines won't be respected considering the current absorption rate and other circumstances? |  |
| 3 | | |  | Is the MA informed about the **closure preparation of the IBs, AA and CA?** |  |  | | Each body in the MS who is involved in closure should be aware of what it has to do, and this should be coordinated by somebody (MA/CA/AA). Activities for closure preparation are listed in questions below.  - How is the flow of information organised?  - How is it documented/planned to be documented?  - Any recent updates of the procedures in relation to closure? |  |
| 4 | | |  | Has the **MA a planning** of its own work with a realistic timeline? |  |  | | - Has the MA appropriately assessed the risks associated with closure and planned its MV accordingly (e.g.: absorption pressure; tight deadlines for MV, new and retrospective projects, phasing of operations, non-functioning operations, replacement of expenditure, FIs, State Aid...)?  - Does it include all the relevant tasks?  - Will it allow the AA/CA to perform their tasks?  - Has it coordinated with its intermediate bodies / outsourced firms?  Any list of specific risks at closure should be made available by the MA to the auditors. |  |
| 5 | | |  | Has the **MA** **enough staff** to tackle closure and the overlap of the two programming periods? |  |  | | - Are there recent staff movements that influence the planning?  - Is work outsourced?  In case it is an issue, how is the staff shortage addressed to ensure smooth procedures? |  |
| 6 | | |  | Has the **MA** **trained** or informed their employees / outsourced firm about the specific tasks and risks related to closure? |  |  | |  |  |
| 7 | | |  | How and by whom will the **coherence of the closure documents** be checked? |  |  | | Closure documents:  Final Implementation Report  Annual Summary  Accounts  Annual Control Report  - How is it documented/planned to be documented? |  |
| **Additional comments:** | | | | | | | | | |
| **Eligibility of expenditure** | | | | | | | | | |
|  | | | **GN ref.** | **Question** | **(Y/N)** | **Explanation / Comments** | | **Notes for auditors** | **Reference supporting**  **documents** |
| 8 | | | 3.2 | Has the MA ensured that all the **major projects** and their modifications have been notified to the EC before 31st of December? |  |  | | Only expenditure from major projects declared (notified) to the EC are eligible. The MS had time till 31st of December 2023 to declare some changes or amendments in the major projects.  Major projects notified to the Commission shall be on the list of major projects in an operational programme.  (Art. 102 of CPR) |  |
| 9 | | | 6 | Have the MA/IBs foreseen any measure to ensure that the expenditure for **phased operations** declared or to be declared will be eligible? |  |  | | Phasing operations is not possible for financial instruments.  - Is any draft list of those operations already available? / Regular updates planned?  - Are conditions for phasing fulfilled:  the operation was not co-financed by the Funds under the 2007-2013 programming period;  the total cost of both phases of the operation exceeds EUR 5 million;  the operation has two identifiable phases from a financial point of view;  there is a detailed and complete audit trail for the expenditure to ensure that the same expenditure is not declared twice to the Commission;  the second phase of the operation is eligible for co-financing from the ERDF, the ESF+, the Cohesion Fund under the 2021-2027 programming period and is compliant with all applicable rules of the 2021-2027 programming period;  the Member State undertakes, in the final implementation report, to complete the second and final phase during the 2021-2027 programming period. |  |
| 10 | | | 7 | Have the MA/IBs foreseen any measure to ensure the eligibility of expenditure for **non-functioning operations** declared or to be declared? |  |  | | Non-functioning operation: have not been physically completed or fully implemented and have not contributed to the objectives of the relevant priorities.  - Is any draft list of those operations already available? / Regular updates planned?  - Are the conditions (operations > 1 MEUR, total non-functioning operations < 20 % of OP) met?  - How does the MA assure itself that the non-functioning operations will become operational by the date of submission of the closure documents?  What kind of assessment is carried out before including a project on this list?  What monitoring /verification is planned before and after the submission of the closure documents? |  |
| 11 | | | 12.4.1 | Have the MA/IBs foreseen any measure to ensure the **eligibility related to financial instruments**? |  |  | | Investments made from OP contribution to the final recipients and the eligible management costs and fees, including:  - Eligibility of the total expenditure of the financial instruments according to Article 42 of the CPR  - Compliance with the eligibility deadlines  - Final list of investments  - Additional investments to replace irregular expenditure  - Any other risk identified? |  |
| 12 | | |  | Have the MA/IBs foreseen any measure to ensure the **eligibility of expenditure related to revenue generating projects**? |  |  | | The funding gap might have varied: new sources of revenue, changes in the tariff policy, revenue objectively not possible to estimate in advance,..  During the period the MS had the possibility to claim 100 % of expenditure and not necessarily the expenditure calculated according to the funding gap, but at the end of the period just the expenditure calculated according to the funding gap are eligible.  - Is there any verification of funding gap assessment calculated at selection stage / any checks done by management verifications / focus at  closure of the operations or during the durability period? |  |
| 13 | | |  | Have the MA/IBs foreseen any measure to ensure the **eligibility of expenditure related to State aid**? |  |  | | Advances paid to the beneficiaries by the body granting the aid should be covered by expenditure paid by beneficiaries in implementing the  project 3 years following the payment and at the latest on 31/12/23.  Ancillary revenue within state-aid project  For state aid projects the beneficiary is requested to notify if the share of the “ancillary economic activities” tips over 20% and in this case a financial correction can be applied. |  |
| 14 | | |  | Have the MA/IBs foreseen any measure to ensure that the provisions of **durability of operations** are and continue to be respected? |  |  | | An operation comprising investment in infrastructure or productive investment should be repaid if within five years of the final payment to the beneficiary or within the period set out in State aid rules, it is failing under the situations set out in Art 71 of the CPR.  -Is the MA/IBs foreseen a proper system to follow up?  -Are checks performed, on sample basis? |  |
| 15 | | |  | Will the MA be able to respect the **deadlines for finishing management verifications /additional checks** for operations under ongoing assessment**?** |  |  | | - If verifications need to be carried out by MA/other body within MCS and the operations in question was removed from any previous accounts under Article 137(2): all verifications must be finished on time to include the expenditure in the last payment application in July 2025 (it will be not possible to add any new expenditure in the final accounts)  - If the expenditure in question was declared in the last accounting year, and following declaration some doubts appeared which let the MA/other body within MCS to do additional verifications, such verification need to be completed by submission of the accounts for the final accounting year (as only in this stage it will be decided whether the expenditure should be maintained in the accounts or rather be deducted)  - If additional verifications are carried out by bodies outside MCS (police or other investigations), there is no deadline to complete such checks. If the MA has deducted such amounts under Article 137 but considers that this expenditure is eligible, this expenditure must be re-declared to get financing and will be monitored after closure. |  |
| 16 | | |  | Has the MA established the system to be able to apply the necessary financial corrections for **errors detected in one accounting year which also affect the expenditure in other accounting years**? |  |  | | - Are operations with errors which affect several years properly earmarked? |  |
| 17 | | |  | Have the MA/IBs foreseen any measure to ensure the **all the errors and irregularities have been corrected**? |  |  | | This refers to:   * Errors following Management verifications, CA verifications should be deducted. * Errors following AA, ECA, EC audits should be deducted. * Errors following OLAF closed cases should be deducted. * Unquantifiable errors detected by the AA to be quantified by the MA. * Financial corrections following action plans. * Other correction before the closure.   The errors at national level from those by the EC and by ECA should be separated.  OLAF cases question should be added separately.  Confirmation of implementation of all corrections requested by the EC should be done separately. |  |
| 18 | |  | | Does the MA have information about the ongoing **EPPO/OLAF cases as well as ongoing legal investigations** which might impact on the legality and regularity of the expenditure? |  |  | |  |  |
| **Additional comments:** | | | | | | | | | |
| **Programme indicators** | | | | | | | | | |
|  | | | **GN ref.** | **Question** | **(Y/N)** | **Explanation / Comments** | | **Notes for auditors** | **Reference supporting**  **documents** |
| 19 | | | 5 | Have any issues in relation to **reliability of performance indicator data** (e.g. detected by EC or AA audits) been addressed by the MA? |  |  | |  |  |
| 20 | | | 5 | Does the MA/IB plan any specific **review of the performance data** to be included in the final implementation report to ensure its reliability? |  |  | |  |  |
| 21 | | | 5 | Are there any risks that the **achieved values of indicators** will be **significantly different from the set targets**? |  |  | | This is monitored throughout the period by the geographical unit. For programmes at risk of serious underperformance a specific letter was sent to warn the authorities of possible financial corrections at closure. |  |
| **Additional comments:** | | | | | | | | | |
| **Final Implementation Report** | | | | | | | | | |
|  | | | **GN ref.** | **Question** | **(Y/N)** | **Explanation / Comments** | | **Notes for auditors** | **Reference supporting**  **documents** |
| 22 |  | | | Has the MA drawn-up a **template for the final implementation report in accordance with Annex V and X of Regulation** (EU) 2015/207? |  | |  |  |  |
| 23 |  | | | Has the MA **coordinated with its IBs** to **collect all the information** necessary for the final implementation report? |  | |  |  |  |
| 24 | Annexes 1-3 | | | Has the MA incorporated the required annexes from GN C474/2022 and can include in the **FIR all additional required information**? |  | |  | Additional required information:   * a list of all **phased operations** with the amount of the eligible expenditure for the first phase incurred in the 2014-2020 programming period according to Annex I of the closure guidelines; * a list of all **non-functioning operations** according to Annex II of the closure guidelines; * a list of all operations affected by **ongoing national investigations or suspended by a legal proceeding or by an administrative appeal having suspensory effect** according to Annex III of the guidelines. * -Are any draft lists already available? * -Is there any regular review planned? |  |
| **Additional comments:** | | | | | | | | | |
| **Financial management at closure** | | | | | | | | | |
|  | **GN ref.** | | | **Question** | **(Y/N)** | | **Explanation / Comments** | **Notes for auditors** | **Reference supporting**  **documents** |
| 25 |  | | | Has the MA adopted any measures to avoid the **risk of non-absorption**? |  | |  |  |  |
| 26 | 4.4 | | | Has the MA declared **overbooked expenditures only in the final accounting year** (except for the replacement of the irregular amounts in an earlier accounting year)? |  | |  | -Have the MA/IBS foreseen overbooking in their planning?  -Do they plan to declare it by 30/06/2025  -Any options for React-EU (transfers to regular priority axes?)  -For which priority axes is overbooking planned?  -Is there planned use of flexibility?  -Is planned use of flexibility between priority axes at closure? |  |
| 27 |  | | | Has the MA foreseen any measure to ensure the **amounts recovered after closure are repaid to the budget of the Union**? |  | |  | * - Has MS decided to include pending amounts due to not finalised investigations into the accounts? * - Who is responsible for the amounts recovered after closure? * Is there any formalised procedure in place? |  |
| 28 |  | | | Has the MA planned to finalise the **action plans linked to systemic errors and / or full or partial interruption or suspension** procedures, if any, before closure? |  | |  | -- Will the extent of the problems be delimited, and the financial corrections implemented by closure? |  |
| 29 |  | | | Does the MA have all the information needed for **reconciliation with the Art 129 (Public expenditure paid to beneficiaries) of CPR**, available? |  | |  | Information needed:   * Public expenditure paid to beneficiaries, excluding the public contribution of the beneficiary itself. * Money received from EU budget for programme. |  |
| 30 |  | | | Is the MA calculation for compliance with **art. 129** of CPR correct? |  | |  |  |  |
| **Summary of main issues:** | | | | | | | | | |

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| Specific objective as regards CA: **to identify and address issues that might impede the timely submission of the accounts for the final accounting year and application for payment of**  **the final balance including expenditure free of material errors.**  **(if the role of the CA is marginal this part of the checklist might not be filled in)** | | | | | | | | | | |
| **Planning and resources** | | | | | | | | | | |
|  | | **GN ref** | | **Question** | | **(Y/N)** | | **Explanation / Comments** | **Notes for auditors** | **Reference supporting**  **documents** |
| 1 | |  | | Is the CA aware of the **guidance on closure C474/2022** and Q&A EC document? | |  | |  |  |  |
| 2 | |  | | Has the CA **coordinated with the AA and MA**? | |  | |  | -Has this coordination led to structured planning/formalised procedures with internal deadlines, specific information to provide and documents to submit by each actor?  -Are there regular review meetings foreseen?  -Is the planning realistic? |  |
| 3 | |  | | Is the CA informed about the closure **preparation of the AA and MA**? | |  | |  | - How is the flow of information organised? |  |
| 4 | |  | | Has a **deadline** been agreed with the MA for submitting the payment claim for the final accounting year and with the AA for the submission of the documents to be drawn-up by the CA? | |  | |  | * When? * - Is there any risk that this date won't be respected considering the current absorption rate and other circumstances? |  |
| 5 | |  | | Has the **CA a planning** of its own work with a realistic timeline (considering the role of the CA in the MCS of the programme)? | |  | |  | * Has the CA appropriately assessed the risks associated with closure and planned its further verifications accordingly if needed (e.g.: absorption pressure; tight deadlines for MV, replacement of expenditure)? * Does it include all the relevant tasks? * - Will it allow the AA to perform their tasks? |  |
| 6 | |  | | Has the CA enough **staff** to tackle closure and the overlap of the two programming periods? | |  | |  | - Are there recent staff movements that influence the planning? |  |
| 7 | |  | | Has the C**A trained** or informed their employees about the specific tasks and risks related to closure? | |  | |  |  |  |
| 8 | |  | | How and by whom will the **coherence of the closure documents** be checked, particularly the alignment of the financial information? | |  | |  | - How is it documented/planned to be documented? |  |
| **Additional comments:** | | | | | | | | | | |
| **Eligibility of expenditure** | | | | | | | | | | |
|  | | **GN ref** | | **Question** | | **(Y/N)** | | **Explanation / Comments** | **Notes for auditors** | **Reference supporting**  **documents** |
| 9 | |  | | Has the CA foreseen any measure to ensure the **accuracy, eligibility and regularity of the amounts** declared bearing in mind the specific risks at closure? | |  | |  |  |  |
| 10 | |  | | Has the CA foreseen any measure to ensure the **compliance with art. 129** (Public expenditure paid to beneficiaries) of CPR? | |  | |  |  |  |
| 11 | |  | | Has the CA information about the ongoing **EPPO/OLAF cases as well as ongoing legal investigations** which might impact on the legality and regularity of the expenditure? | |  | |  | | |
| **Additional comments:** | | | | | | | | | | |
| **Final application for the payment of the balance and final payment claim** | | | | | | | | | | |
|  | | **GN ref** | | **Question** | | **(Y/N)** | | **Explanation / Comments** | **Notes for auditors** | **Reference supporting**  **documents** |
| 12 | | 11.1 | | Does the CA have a clear timeline setting the dates for the **completion of:**   * Final interim payment application * Accounts for the final accounting year   allowing the AA enough time to perform its work? | |  | |  |  |  |
| **Additional comments:** | | | | | | | | | | |
| **Financial management at closure** | | | | | | | | | | |
|  | | **GN ref** | | **Question** | | **(Y/N)** | | **Explanation / Comments** | **Notes for auditors** | **Reference supporting**  **documents** |
| 13 | 4.4 | | Is the CA aware of the possibility and benefits of overbooking? Have they foreseen **overbooking** in their planning? | |  | | Crucial dates:  -31/12/2023 - eligibility  -30/06/2025 - expenditure declaration, overbooking declared  -31/07/2025 = July 2025 - all other amounts (suspended, irrecoverable, to be recovered, etc.) | |  |  |
| 14 |  | | Has the CA **coordinated with the AA concerning the financial corrections**? | |  | |  | | In particular:   * Is the CA aware of all the irregularities detected by the AA/EC/ECA/MA that are yet to be deducted? * Is the CA aware of all the irregularities detected by the OLAF that are yet to be deducted? * Has the CA identified those withdrawals/recoveries that are temporary, ex ante or not linked to any irregularity and inform the AA? * - Have the CA and AA set a deadline for the preliminary results of the RTER calculated by the AA so additional financial corrections if needed could be implemented before the closure deadline? |  |
| 15 |  | | Has the CA established the system to be able to apply the necessary **financial corrections for errors detected in one accounting year which also affect expenditure in other accounting years**? | |  | |  | |  |  |
| **Summary of issues:** | | | | | | | | | | |

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| Specific objective as regards AA**: to identify and address issues that may impede a timely submission of the closure documents by the AA and / or may compromise their reliability and completeness.** | | | | | | |
| **Planning and resources** | | | | | | |
| **GN ref** | | **Question** | **(Y/N)** | **Explanation / Comments** | **Notes for auditors** | **Reference supporting documents** |
| 1 |  | Is the AA aware of the **guidance on closure** C474/2022 and Q&A EC document? |  | Crucial dates:  -31/12/2023 - eligibility  -30/06/2025 - expenditure declaration  -31/07/2025 = July 2025 - all other amounts (suspended, irrecoverable, to be recovered, etc.) |  |  |
| 2 |  | Has the AA updated the **audit strategy in view of the closure**? |  |  | AA can prepare a separate Strategy for closure. If not, the activities foreseen should be reflected in the regular Audit strategy, updated on the yearly basis.  - Is the audit strategy for closure appropriate to address the risks identified for closure? |  |
| 3 |  | Does the **updated audit strategy** ensures that all open points will be concluded? |  |  | * All KR and IBs are covered? * Are the recommendations issued in previous system audits (AA, ECA, EC) implemented or adequately followed up/concluded? |  |
| 4 |  | Has the **AA coordinated with the MA and CA**? |  |  | -Has this coordination led to structured planning/formalised procedures with internal deadlines, specific information to provide and documents to submit by each actor?  -Are there regular review meetings foreseen?  - Is the planning realistic? |  |
| 5 |  | Is the AA informed about the **closure preparation of the MA and CA**? |  |  | - How is the flow of information organised? |  |
| 6 |  | Has a **deadline** been agreed with the MA/CA for **submitting the final interim payment claim** to the EC (CPR deadline: 31/07/2025)? |  |  | * When? * Does this leave the AA enough time to perform audits of operations? * Is there any risk that this date won't be respected considering the current absorption rate and other circumstances? * Is the AA aware of the overbooking? |  |
| 7 |  | Does the **AA plan** its own work with a realistic timeline? |  |  | * Has the AA appropriately assessed the risks associated with closure and planned its system and operations audits accordingly (e.g.: absorption pressure; tight deadlines for MV, new and retrospective projects, phasing of certain operations, non- functioning operations, replacement of expenditure, reliability of performance data, respect of conditions in case ‘special cross-financing’ flexibility introduced by FAST-CARE was used, to FEI, State Aid...?) * Does it include all the relevant tasks? * Will it allow the MA/CA to perform further financial corrections? * - Has it coordinated with its collaborating bodies / outsourced firms, if any? |  |
| 8 |  | Has the AA enough **staff** to tackle closure and the overlap of the two programming periods? |  |  | * Are there recent staff movements that influence the planning? * Is work outsourced? |  |
| 9 |  | Has the **AA trained** or informed their employees / outsourced firm about the specific tasks and risks related to closure? |  |  |  |  |
| 10 |  | How and by whom will the **coherence of the closure documents** be checked ? |  |  | Closure documents:  Final Implementation Report  Annual Summary  Accounts  Annual Control Report  - How is it documented/planned to be documented? |  |
| **Additional comments:** | | | | | | |
| **Audits planned for closure activities** | | | | | | |
|  | **GN ref** | **Question** | **(Y/N)** | **Explanation / Comments** | **Notes for auditors** | **Reference supporting documents** |
| 11 |  | Has the AA planned an **audit on the closure procedure** of the managing and certifying authorities and intermediate bodies? |  |  |  |  |
| 12 | 12.4.1 | In case of **financial instruments**, is **specific audit work** foreseen to obtain the assurance about the eligibility of total expenditure of the financial instruments according to Art. 42 of CPR? |  |  | Please indicate any financial corrections needed.   * Eligibility of the total expenditure of the financial instruments according to Article 42 of the CPR * Compliance with the eligibility deadlines * Final list of investments * Additional investments to replace irregular expenditure * Any other risk identified? * - Has a cut-off date been agreed with the AA? * - Will they have enough time to perform the checks? (the eligibility of expenditure related to the last tranche, as well as up to 15 % of the amounts included in previous tranches, might not be covered by previous audits of operations) |  |
| 13 | 12.4.3 | Is specific audit work foreseen to confirm:  - the compliance with art. 129 (Public expenditure paid to beneficiaries) of CPR? |  |  | * - The payment of the final balance (occurring after acceptance of the final accounts) is also taken into the account in the calculation for the contribution from the funds paid by the EC to the MS (cf. interpretation question on RegioWiki IQ00915) * - This requirement is verified at the level of the programme. * - This requirement does not concern FEAD and ENI. |  |
| 14 | 12.4.2 | Has the AA carried out sufficient audit work to obtain assurance on the reliability of the monitoring system for performance indicator data in general? |  |  | * - Is specific audit work planned to confirm the indicator values to be reported in the Final Implementation Report? |  |
| 15 |  | Have **other specific horizontal audits** been foreseen by the AA (revenue generating  projects, durability or other)? |  |  | The AA may have planned some audits related to risky topics in view of closure of the OP, like: durability, REACT-EU, CRI, art 137(2), revenue generating projects,.. |  |
| **Additional comments:** | | | | | | |
| **Follow-up and other closure activities** | | | | | | |
|  | **GN ref** | **Question** | **(Y/N)** | **Explanation / Comments** | **Notes for auditors** | **Reference supporting documents** |
|  |  | |  |  |  |  |
| 16 | 12.4 | Has the AA verified if **all irregularities were corrected**? |  |  | In particular:   * EC, ECA and OLAF findings * audits of operations findings (including those not quantified during the programming period) * management verifications and CA findings * systemic errors ensuring that checks are extended to delimit the extent of the problems * financial corrections derived from Action Plans /Interruptions and suspension procedures |  |
| 17 | 12.4 | Is the AA able to **reconcile all financial corrections** resulting from the EC and ECA audits? |  |  | In particular:  amount/date of declaration/ref. of the payment claim in which it was declared to the Commission) |  |
| 18 | 12.4 | Is the AA able to **reconcile all financial corrections** resulting from the OLAF cases? |  |  | In particular:  amount/date of declaration/ref. of the payment claim in which it was declared to the Commission) |  |
| 19 |  | Is the AA aware that the MA/CA has established the system to be able to apply the necessary **financial corrections for errors detected in one accounting year which also affect expenditure in other accounting years**?  Has the AA **checked the results, where needed**? |  |  |  |  |
| 20 | 12.4 | Is the AA able to verify the amounts of **errors not corrected by closure** which are resulting from the open investigations? |  |  |  |  |
| 21 |  | Has the AA any information about **EPPO/OLAF cases as well as ongoing legal investigations** which might have an impact on the legality and regularity of the expenditure? |  |  |  |  |
| 22 | 11.1 | Has the AA planned the **review of the closure documents** to be drawn-up by the CA and MA to verify their completeness and correctness? |  |  | Closure documents:  Final Implementation Report  Annual Summary  Accounts  Annual Control Report   * Does it include the check of the statement of withdrawals and recoveries? * Does it include the correctness of the calculations and reconciliation with data from the MA/IB and its correspondence with the implementation report? * Is this agreed with the CA/MA? * - Will the AA have enough time between the date the CA/MA submit the final set of closure documents to the AA and 15/02/2026? |  |
| **Summary of issues:** | | | | | | |