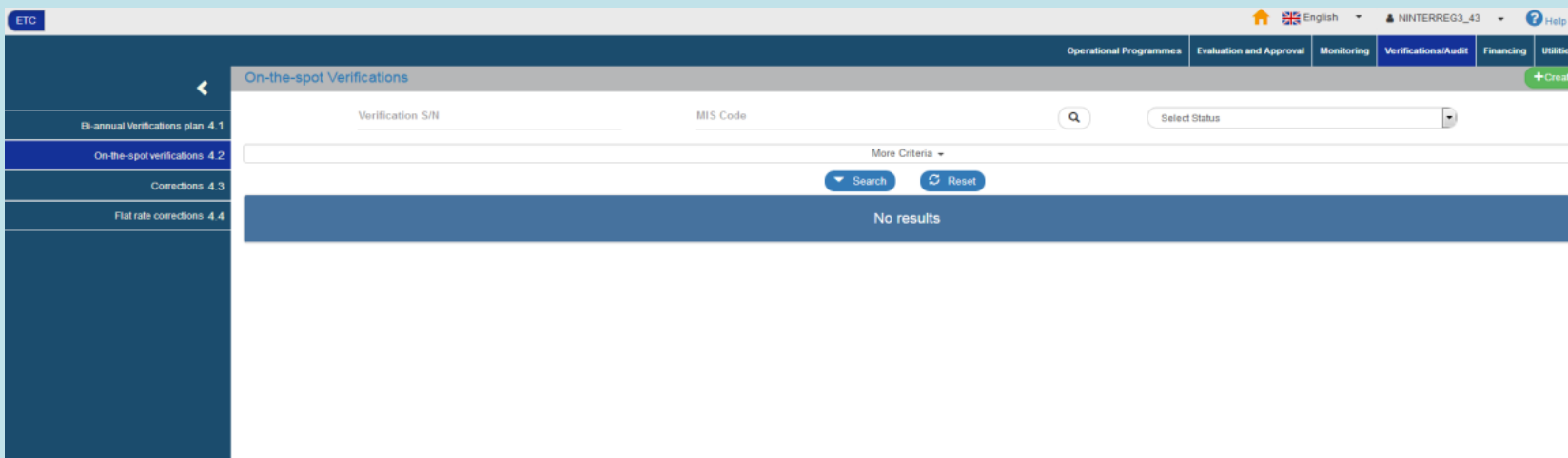


ON – THE – SPOT VERIFICATIONS

Implementation in the Monitoring
Information System (MIS)

1st Step: Generate a Preliminary Verification Report

- ✓ Screen 4.2 “On-the-spot verifications”
- ✓ Choose the “Create” button in the upper right corner of the screen



The screenshot displays the 'On-the-spot Verifications' screen within the NINTERREG3_43 application. The interface includes a top navigation bar with a home icon, language selection (English), user identification (NINTERREG3_43), and a help icon. Below this is a secondary navigation bar with tabs for 'Operational Programmes', 'Evaluation and Approval', 'Monitoring', 'Verifications/Audit', 'Financing', and 'Utilities'. The main content area features a search form with two input fields: 'Verification S/N' and 'MIS Code', a search icon, and a 'Select Status' dropdown menu. Below the search fields are 'Search' and 'Reset' buttons. The search results section shows 'No results'. A '+ Create' button is located in the top right corner of the main content area. A left sidebar contains a menu with items: 'Bi-annual Verifications plan 4.1', 'On-the-spot verifications 4.2' (highlighted), 'Corrections 4.3', and 'Flat rate corrections 4.4'.

- ✓ Select “preliminary report”
- ✓ Select “create”

Create On-the-spot Verification / Verification

Select Audit phase *

Create

Create Modification - Corrigendum

Select

Select

Preliminary Report

Final Report

Accept

Close

- ✓ For the "Verification Type" select **“104. ETC On-the-spot Verification”**
- ✓ For the "Audit Authority" select **“Managing Authority”**
- ✓ Select **“Accept”**

Create On-the-spot Verification / Verification ×

Select Audit phase * Preliminary Report ▼

Create

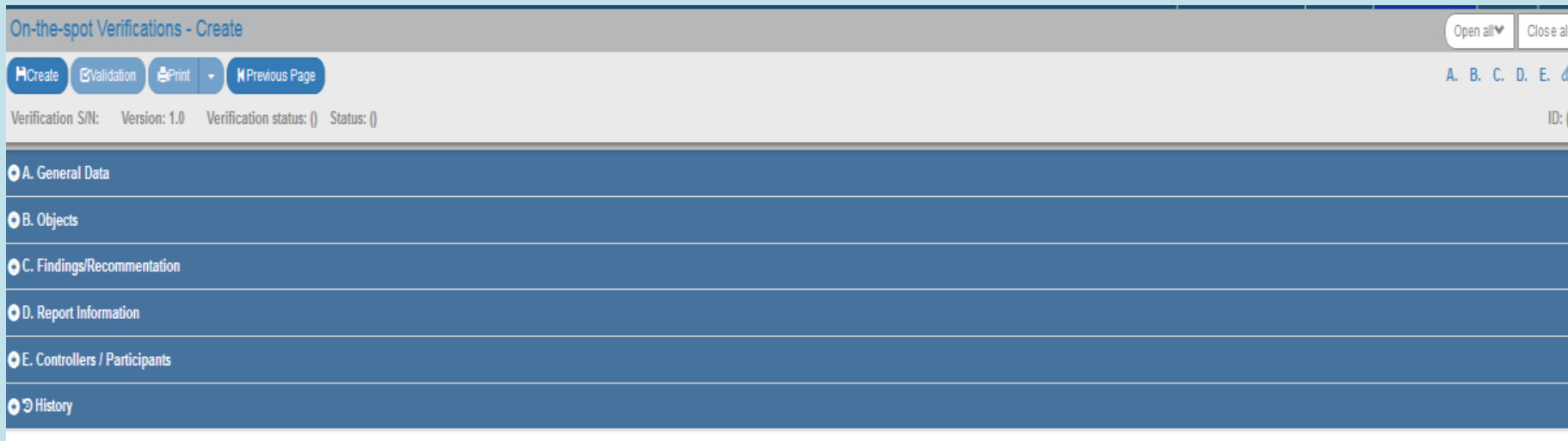
Verification Type: * Select ▼

Audit Authority: * Select ▼

Create Modification - Corrigendum

Accept
Close

The system activates the screen entitled "On-the-spot Verifications - Create", including six (6) sections



On-the-spot Verifications - Create

Open all Close all

Create Validation Print Previous Page

A. B. C. D. E.

Verification S/N: Version: 1.0 Verification status: () Status: () ID: ()

- A. General Data
- B. Objects
- C. Findings/Recommendation
- D. Report Information
- E. Controllers / Participants
- History

Section A: General Data

On-the-spot Verifications - Create

Open all | Close all

Create | Validation | Print | Previous Page

Verification S/N: Version: 1.0 Verification status: {} Status: {} ID: {}

A. General Data

| | | | |
|-------------------------------|---|-----------------------------|---|
| Verification/Audit List: | ETC On-the-Spot Verifications | Audit Authority: | Managing Authority |
| Created by: | 1100104 - | Version Type: | Initial |
| Phase: | Preliminary Report | Semester: | Select |
| Accounting Period: * | <input type="text" value=""/> | End date of Verification: * | <input type="text" value="eg: 30-12-2000"/> |
| Verifications Plan S/N: | <input type="text" value=""/> | | <input type="text" value="eg: 30-12-2000"/> |
| Start date of Verification: * | <input type="text" value="eg: 30-12-2000"/> | | <input type="text" value="eg: 30-12-2000"/> |
| Protocol Details: | <input type="text" value=""/> | | <input type="text" value="eg: 30-12-2000"/> |

Invalid Date format

- ✓ Accounting Period & Semester: Fill in the previous semester of the accounting year from which the “on-the-spot” verification will take place
- ✓ Verification plan S/N: Fill in the number of planning of the On-the-spot verification which must be sent to the controller by the National Authority
- ✓ Start Date of Verification: Fill in the date that the verification has been started
- ✓ End Date of Verification: Fill in the date that the verification has been completed

Section B: Objects

◉ A. General Data

◉ B. Objects

+Add

Object

Primary

Verified Expenditure

Actions

By selecting “Add”, the following pop-up window appears.

Add Object

Object Type: *

Select

Object: *

Select

MIS/Beneficiary

Primary:



Fill in the MIS and press the lens to select from the list.

Accept

Close

- ✓ "Object Type": Select "MIS/Beneficiary"
- ✓ "Object": Select the relevant MIS/beneficiary.
- ✓ The check box "Primary" must be checked

Section B: Objects

Select “Create” from the tool bar in the upper left corner of the screen. The system attributes a unique s/n to the verification, Version/Sub-version 1.0, Check Status ‘Being processed’ and unique identification number (id).

On-the-spot Verifications - Create

Open all▼ Close all▲

Verification S/N: Version: 1.0 Verification status: {} Status: {}
 ID: {}

A. General Data

| | | | |
|-------------------------------|-------------------------------------|-----------------------------|-------------------------------------|
| Verification/Audit List: | ETC On-the-Spot Verifications | Audit Authority: | Managing Authority |
| Created by: | 1100104 - | Version Type: | Initial |
| Phase: | Preliminary Report | Semester: | Select ▼ |
| Accounting Period: * | <input type="text"/> | End date of Verification: * | <input type="text"/> |
| Verifications Plan S/N: | <input type="text"/> | | |
| Start date of Verification: * | eg: 30-12-2000 <input type="text"/> | | eg: 30-12-2000 <input type="text"/> |
| Protocol Details: | <input type="text"/> | | |


invalid Date format invalid Date format



B. Objects

| Object | Primary | Verified Expenditure | Actions |
|-------------------------------------|---------|----------------------|---------|
| <input type="button" value="+Add"/> | | | |

C. Findings/Recommendation

Section B: Objects

For every Object that has been entered, by clicking on , a sub-table "Verified expenditure per accounting period" is appeared.

| B. Objects | | | | |
|--|---------------------------|------------------------|----------------------|---|
| | | | | +Add |
| | Object | Primary | Verified Expenditure | Actions |
| - | 5002571/2 | Yes | 0,00 |   |
| Verified Expenditure per accounting period | | | | |
| | | | | +Add |
| | Accounting Period Remarks | Accounting Period Year | Amount | Actions |
| | | | Total | 0,00 |

Section B: Objects

Select “Add” on the sub-table and the following pop-window appears, where the user fills in the Accounting Period and the corresponding Amounts verified in each one of them

The Accounting Period and the relevant “Amount” concerns the date that each controlled administrative certificate became «approved» by the MA/JS (you can find this information in section “History” of the relevant administrative certificate – in 3.2 MIS screen)

Section C: Findings / Recommendation

Complete this section **ONLY** in the case that you have “findings” during the “on-the-spot verification. By selecting “Add” on the Finding table, the following pop-up window appears

- ✓ "Object": Select the MIS/beneficiary that were entered under section B
- ✓ "Question/Prerequisite": Select the most appropriate question to your finding
- ✓ "Finding": Select the most appropriate finding based on the above question
- ✓ "Finding Details": Describe the specific finding
- ✓ Select “Accept”

Section C: Findings / Recommendation

Repeat the above mentioned procedure for all findings. Select “Save” from the tool bar in the upper left corner of the screen. The system attributes a unique id number to each finding

C. Findings/Recommendation

Findings

+Add

| Serial Number | Object | Question/Prerequisite | Finding | Finding ID | Finding Details | Actions |
|---------------|-----------|-----------------------|---------|------------|-----------------|---------|
| 1 | 5002571/2 | 104.10 | 8.2 | | | |
| 2 | 5002571/2 | 104.17 | 15.2 | | | |

Recommendations

Section C: Findings / Recommendation

Complete the "Recommendations" table

C. Findings/Recommendation

Findings

[+Add](#)

| Serial Number | Object | Question/Prerequisite | Finding | Finding ID | Finding Details | Actions |
|---------------|-----------|-----------------------|---------|------------|-----------------|-------------------------------------|
| 1 | 5002571/2 | 104.10 | 8.2 | | | ✔ ✖ |
| 2 | 5002571/2 | 104.17 | 15.2 | | | ✔ ✖ |

Recommendations

[+Add](#)

| Serial Number | Finding | Recipient(AF Bodies) | Recipient(Other Bodies) | Recommendations Description | Financial Correction | Amount | Actions |
|---------------|---------|----------------------|-------------------------|-----------------------------|----------------------|--------|---------|
|---------------|---------|----------------------|-------------------------|-----------------------------|----------------------|--------|---------|

Select “Add” on the table of Recommendations - the following pop-up window appears

Add Recommendation ✕

Finding: *

Recipient(AF Bodies): *

Recipient(Other Bodies): *

Recommendations Description:

Compliance Deadline:

Financial Correction:





Amount:

Section C: Findings / Recommendation

- ✓ "Finding": Select the finding that you entered in the previous step
- ✓ "Recipient (AF Bodies – Other Bodies)": This field is mandatory. The recipient of the recommendation may be the Beneficiary, the Managing Authority (e.g. for issuing the financial correction) or a third stakeholder.
- ✓ "Description of recommendation": Complete this field as it results from the Preliminary Report of the On-the-spot Verification. **The controller must describe with details the recommendation and "associate" it with a specific correlation**, category of expenditure and deliverable of a specific Table of Expenditure (ToE) (e.g. on ToE with id 58432, a 1,000 € must be corrected from the correlation with id 2456253, for the category of expenditure 'staff' and the deliverable 3.3). This detailed information will help the JS to make the relevant financial correction through the MIS
- ✓ "Compliance Deadline": Fill in the relevant date (if needed)
- ✓ "Financial Correction": Pop-up list with options YES & NO. In case there is a Financial Correction, the controller selects YES
- ✓ Select "Accept"

Section C: Findings / Recommendation

In each recommendation entered with a FINANCIAL CORRECTION, by clicking on , the sub-table entitled "Correction amount per accounting year" appears.

| Recommendations | | | | | | | | |
|---|---------|----------------------|-------------------------|-----------------------------|----------------------|------------------------|---|---|
| Serial Number | Finding | Recipient(AF Bodies) | Recipient(Other Bodies) | Recommendations Description | Financial Correction | Amount | Actions | |
| 1 | 1 | 1100104 | | | No | 0,00 |  |   |
| Correction Amount per accounting period | | | | | | | | |
| Accounting Period Remarks | | | | | | Accounting Period Year | Amount | Actions |
| | | | | | | | 0,00 |  |
| | | | | | | Total | 0,00 | |

Select “Add” on the sub-table and the following pop-up window appears

Add amount for Correction ✕

Accounting Period: *

Amount:

Follow the same procedure as above in slide No 10 regarding the “findings”, declaring which accounting period each financial correction concerns

Section D: Report Information

- ✓ “Audit Authority Serial Number”: It is completed **ONLY** in case that the On-the-spot Verification is held following a relevant recommendation by the Audit Authority

The controller completes the following fields:

- ✓ “Project Scope”: Description of findings in relation to the physical object
- ✓ “Financial subject”: Description of the financial object
- ✓ “Timetable”: Description of the timeline
- ✓ “Observance of publicity rules”: Description of the publicity rules
- ✓ “Beneficiary compliance to other audits”: Compliance with the recommendations of previous On-the-spot inspections and controls of control bodies
- ✓ “Comments ”: Any kind of comments / remarks

Section E. Controllers/Participants

E. Controllers / Participants

+Add

| Surname | Name | Telephone | Email | MA/IB Unit | Expert | Role | Service/Body | Controllers / Participants | Actions |
|---------|------|-----------|-------|------------|--------|------|--------------|----------------------------|---------|
|---------|------|-----------|-------|------------|--------|------|--------------|----------------------------|---------|

Select “Add” and the following pop-up window appears

Add Controllers/Participants ✕

Select:

Surname *

Name *

Telephone

Email

MA/IB Unit

Expert

Role

Service/Body

Controllers / Participants *

- Select
- Auditor / Controller
- Participant

- ✓ Select: Choose the relevant Controller/Participant using the lens.
 - ✓ "Controllers/Participants": It is mandatory field
- If the relevant data is not found using the lens, fill them in manually

Attachments

The attachments concern the accompanying material of the report. The controller **must attach at least:**

1. the verification report (generating by the system) duly signed
2. the verification control checklist duly signed, selecting the “check list” choice. Without this choice the system, during the “validation” will appears an “error” message

Edit Attachment [x]

Step 1: Select the file on your computer that you want to attach.

Select file: No file has been selected

Step 2: Select the category of the document (file)

On the Spot Verification Preliminary Report
 On the Spot Verification Final Report
 Checklist
 Other documents

Comments

Show in the Electronic Folder Valid

Origin -

Statement of non-attachment

Accept Close

2nd Step: Finalization of a Preliminary Verification Report

The User makes a search of the Report (using the “verification S/N in the upper left corner of the screen) and selects the “Finalization” action on the table of Search results

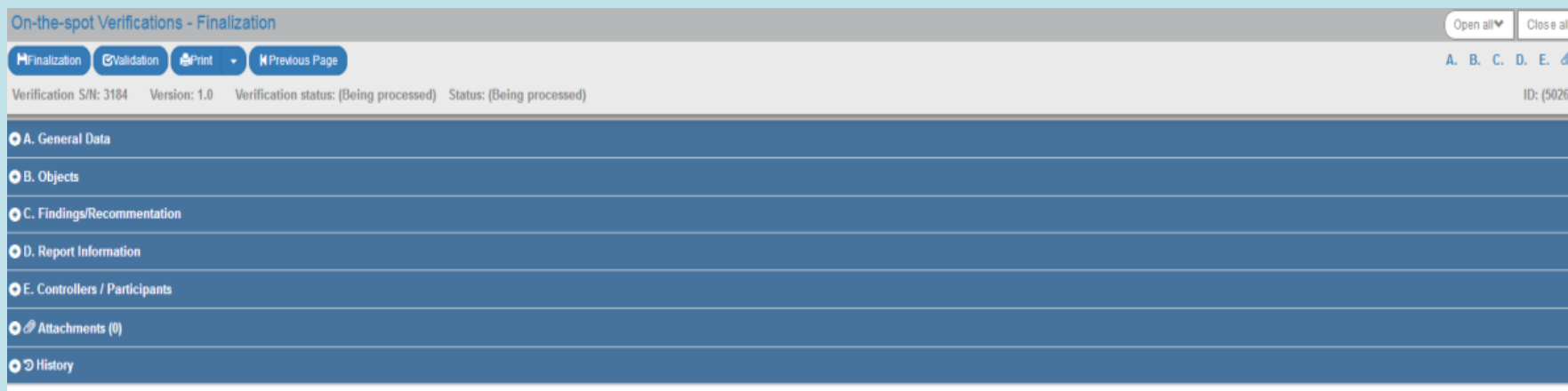
The screenshot displays the 'On-the-spot Verifications' interface. At the top, there is a search bar with 'Verification S/N' set to '3184' and a 'Select Status' dropdown menu. Below the search bar are 'Search' and 'Reset' buttons. The main area features a table with the following columns: Verification S/N, Verification Type, Phase, Audit Authority, Accounting Period, Last Modification, Created by, Status, ID, and Actions. A single entry is shown with the following details:

| Verification S/N | Verification Type | Phase | Audit Authority | Accounting Period | Last Modification | Created by | Status | ID | Actions |
|------------------|-------------------------------|--------------------|--------------------|-----------------------|-------------------|------------|-----------------|------|--|
| 3184 | ETC On-the-Spot Verifications | Preliminary Report | Managing Authority | 6th Accounting Period | 28-01-2020 | 1100104 | Being processed | 5026 | Select, Edit, View, Print, Delete, Finalization, Uncheck, Contact, Proposition |

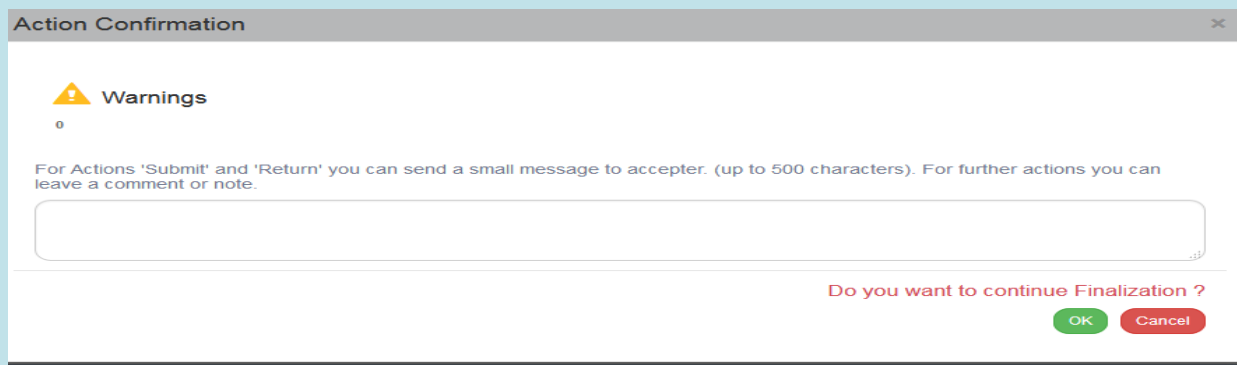
The 'Finalization' action is highlighted in the context menu. The interface also includes a '+ Create' button in the top right corner and a 'Showing 1 to 1 of 1 entries' indicator at the bottom left.

2nd Step: Finalization of a Preliminary Verification Report

The system displays the screen entitled “On-the-spot Verifications – Finalization”. The user selects “Finalization” from the upper left corner of the tool bar and an “action confirmation” message is appeared



Finally the controller selects “OK”



2nd Step: Finalization of a Preliminary Verification Report

The (On-the-spot) Verification Preliminary Report and the Preliminary Control Checklist and any other documents concern the On-the-spot verification, **should be sent to the beneficiary through the option “Contact”**. The beneficiary can submit any objections to the controller (according to the National institutional framework and within the deadline set out in the Management and Control System of each Programme) by email. The controller examines the beneficiary’s objections and moves on to the next stage i.e. “Generate a Final Report” as described in the next slides.

Select Columns Show 10 entries Search:

| Verification S/N | Verification Type | Phase | Audit Authority | Accounting Period | Last Modification | Created by | Status | ID | Actions |
|------------------|-------------------------------|--------------------|--------------------|-----------------------|-------------------|------------|--------|------|---|
| 3500 | ETC On-the-Spot Verifications | Final Report | Managing Authority | 6th Accounting Period | 19-05-2020 | 1100104 | Final | 5584 | Select |
| 3500 | ETC On-the-Spot Verifications | Preliminary Report | Managing Authority | 6th Accounting Period | 19-05-2020 | 1100104 | Final | 5580 | <ul style="list-style-type: none"> Edit View Print Delete Finalization Uncheck Contact Tracking |

Showing 1 to 2 of 2 entries First Previous

3rd Step: Generate a Final Verification Report

Generating a Final Verification Report requires the existence of a finalized Preliminary Report.

- ✓ Screen 4.2 “On-the-spot verifications”
- ✓ Choose the “Create” button in the upper right corner of the screen

3rd Step: Generate a Final Verification Report

- ✓ Select “Final Report”
- ✓ Select “create”
- ✓ “Verification S/N”: Through the lens select the “Verification S/N” of the preliminary verification report.
- ✓ Finally, select “Accept”.

Create On-the-spot Verification / Verification ✕

Select Audit phase *

Create

Verification S/N *

Create Modification - Corrigendum

Final Report

Select

Preliminary Report

Final Report

Accept
Close

3rd Step: Generate a Final Verification Report

The system activates the screen entitled “On-the-spot Verifications – Create a New Version”, copying the data of the selected Preliminary Report

On-the-spot Verifications - Create New Version Open all Close all

Create New Version
Validation
Print
Previous Page
A. B. C. D. E.

Verification S/N: 2854 Version: 2.0 Verification status: (Temporary Checklist Report) Status: {} ID: {}

A. General Data

| | | | |
|-------------------------------|---|---|---|
| Verification/Audit List: | ETC On-the-Spot Verifications | Audit Authority: | Managing Authority |
| Created by: | 1100104 - MANAGING AUTHORITY OF EUROPEAN TERRITORIAL COOPERATION PROGRAMMES | | |
| Phase: | Final Report | Version Type: | Initial |
| Accounting Period: * | <input type="text" value="5"/> | 5th Accounting Period | Semester: <input type="text" value="Select"/> |
| Verifications Plan S/N: | <input type="text" value="155"/> | | |
| Start date of Verification: * | <input type="text" value="14-11-2019"/> | End date of Verification: * | <input type="text" value="15-11-2019"/> |
| Protocol Details: | <input type="text"/> | <input type="text" value="eg: 30-12-2000"/> | |

B. Objects

C. Financial Documentation

3rd Step: Generate a Final Verification Report

Select “Create New Version” from the tool bar. The system attributes the “Being Processed” status to the report and a unique identification number (id)

The screen “On-the-spot Verifications– Create New Version“ changes to the screen entitled “On-the-spot Verifications - Edit“ and the option “Create a new version“ is replaced by “Save” button

The screenshot displays the 'On-the-spot Verifications - Edit' interface. At the top, there is a toolbar with four buttons: 'Save', 'Validation', 'Print', and 'Previous Page'. Below the toolbar, the following information is displayed: 'Verification S/N: 3511', 'Version: 2.0', 'Verification status: (Temporary Checklist Report)', and 'Status: (Being processed)'. The main content area consists of a vertical list of sections, each with a circular icon and a title: 'A. General Data', 'B. Objects', 'C. Findings/Recommendation', 'D. Report Information', 'E. Controllers / Participants', 'Attachments (0)', and 'History'.

3rd Step: Generate a Final Verification Report

Objections

In case that there are **Objections by the beneficiary**, the user moves to section C. Findings/Recommendations and on the Table of Recommendations he selects “Edit” in the recommendation for which objections were raised and the pop-up window appears displaying three new fields:

- ✓ “Objections submission”: Fill in the reference number of the document which contained the beneficiary’s objections. The document will be attached to the attachments section.
- ✓ “Objection examination”: The Controller’s evaluation is registered
- ✓ “Objection result”: One of the relevant values on the list is selected. By selecting “Discard” or “Partial accept”, the recommendation must be monitored to ensure its compliance. When the user selects “Accept” or “Compliance”, the recommendation does not need any further monitoring
- ✓ “Compliance deadline”: Fill in the compliance deadline of the recipient of the recommendation in case it had not been completed in the Preliminary Report

3rd Step: Generate a Final Verification Report

Objections

✕
Edit Recommendation

| | | | |
|-----------------------------------|---|-----|------------------------------|
| Finding: * | <input type="text" value="8.9"/> | 🔍 | Other ineligible expenditure |
| Recipient(AF Bodies): * | <input type="text" value="5040030"/> | 🔍 ✖ | CHAMBER OF IOANNINA |
| Recipient(Other Bodies): * | <input type="text"/> | 🔍 ✖ | |
| Recommendations | The amount of 89,69 must be deducted in Deliverable 1.2. The total certified amount after the reduction for Del. 1.2/ staff costs should be 1.091,69. | | |
| Description: | The amount of 170,44 must be deducted in Deliverable 1.3. The total certified amount after the | | |
| Objections Submission: | | | |
| Objections Examination: | | | |
| Objections Result: | <input type="text" value=""/> | | |
| Compliance Deadline: | <input type="text" value="eg: 30-12-2000"/> 📅 | | |
| Financial Correction: | <input type="text" value="Yes"/> | | |
| Amount: | <input type="text" value="260,13"/> | | |

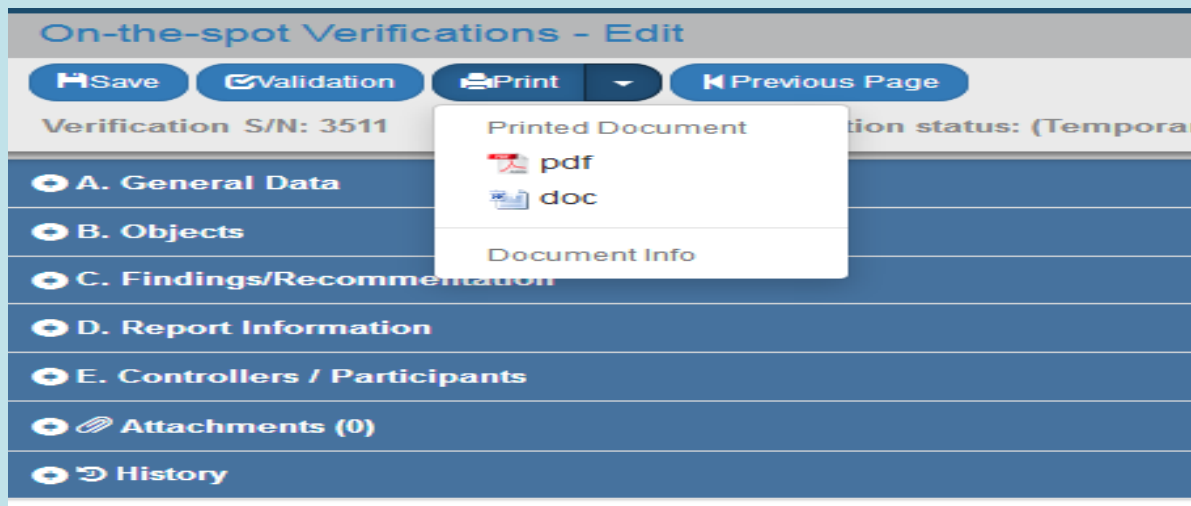
3rd Step: Generate a Final Verification Report

Objections

- ✓ If accepting the objections implies a change in the correction amount, the controller can proceed to its adjustment
- ✓ In case there were objections by the beneficiary, the controller must attach to the screen the beneficiary's relevant document as well as its justification for accepting or rejecting the beneficiary's objections.

In case that there are no objections by the beneficiary, the controller:

- ✓ Attaches the final "Verification control checklist", duly signed
- ✓ Attaches the final "Verification report" generated by the system (print), dully signed



4th Step: Finalization of the Final Verification Report

To “Finalize” a Final Report, the user **follows the same steps described above regarding the “finalization of a preliminary verification report”**, selecting “Finalization” action on the table of Search results with the following results:

- ✓ The Status changes from “Preliminary Report” to “Final Report” and the Report’s Status changes from “Being Processed” to “Final”.
- ✓ The screen changes from “On-the-spot Verifications - Finalization” to “On-the-spot Verifications/ View” and the option “Finalization” is replaced by the disabled option

The screenshot shows the 'On-the-spot Verifications - View' interface. At the top right, there are buttons for 'Open all' and 'Close all'. Below this is a navigation bar with buttons for 'Save', 'Validation', 'Print', and 'Previous Page'. On the right side of the navigation bar, there are links 'A. B. C. D. E.' and a refresh icon. Below the navigation bar, the report details are displayed: 'Verification S/N: 2688', 'Version: 2.1', 'Verification status: (Final Checklist Report)', and 'Status: (Final)'. On the far right, the ID '(4955)' is shown. The main content area is a vertical list of menu items, each with a radio button and a circular icon: 'A. General Data', 'B. Objects', 'C. Findings/Recommendation', 'D. Report Information', 'E. Controllers / Participants', 'Attachments (3)', and 'History'.

Additional Step: Generate a Corrected version

1. Generate a Corrected Version of a Preliminary Report

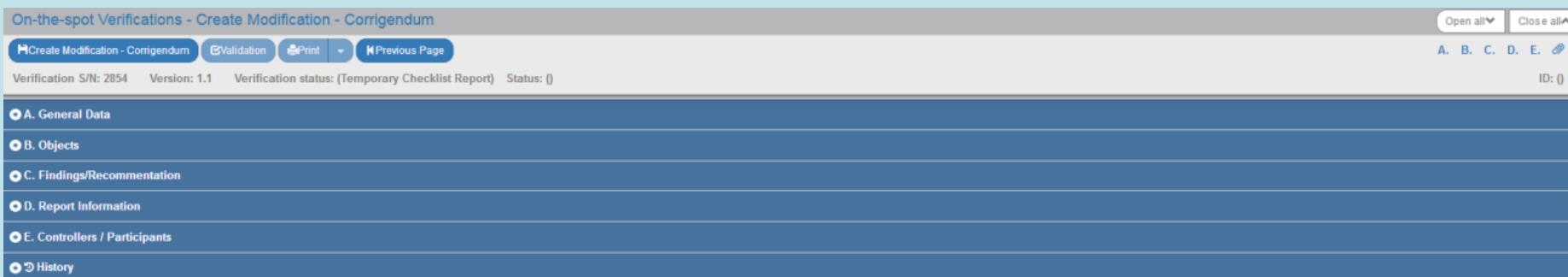
For the Corrected Repetition of a Preliminary Report **the Preliminary Report must have been finalized** and there must **not be a finalized Final Verification Report**. When generating a Corrected Version of the Preliminary Report, the sub-version of the report changes from 1.0 to 1.1

By following the same steps as described above (slides 2 & 3), the user selects (on the pop-up window) the value "Preliminary Report", and the radio button "Create Modification - Corrigendum" and the mandatory field "Verification S/N" appears, where the user, using the lens selects the "Audit S/N". Finally, he selects "Accept".

Additional Step: Generate a Corrected version

1. Generate a Corrected Version of a Preliminary Report

The system activates the screen "On-the-spot verifications - Create Modification – Corrigendum", as shown on the following picture copying the data of the selected Preliminary Report.



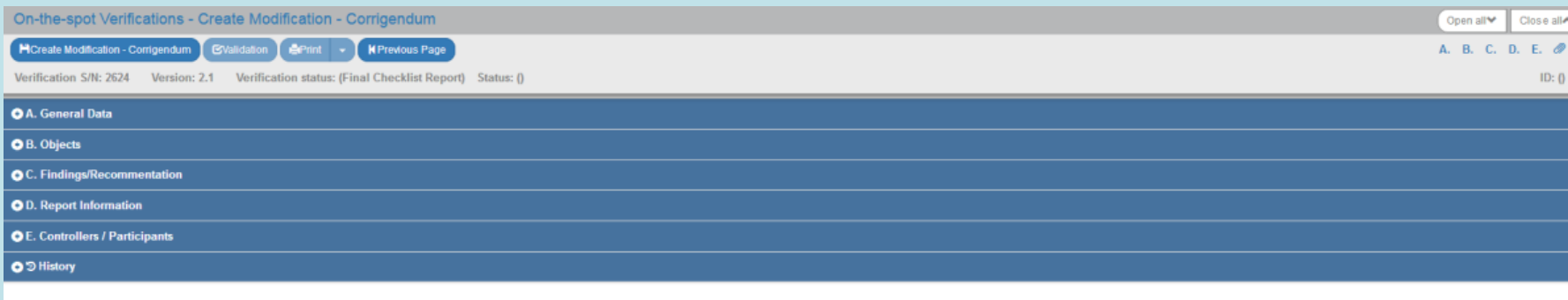
- ✓ Select “Create Modification-Corrigendum” from the tool bar in the upper left corner of the screen.
- ✓ The user can edit the desired fields in the new sub-version of the Preliminary Report
- ✓ The user follows the steps described above in order to Save, Print and Return on the search screen
- ✓ The user follows the steps described above to Finalize the Preliminary Report.

Additional Step: Generate a Corrected version

2. Generate a Corrected Version of a Final Report

A Final Verification Report **needs to be finalized before a Corrected Version can be generated**. When a Corrected Version of the Final Report is created, the sub-version of the report changes from 2.0 to 2.1

- ✓ The user follows the first step described above (slide 30) regarding the “Corrected Version of a Preliminary Report”, selecting from the “Audit phase” field the value "Final Report".
- ✓ The screen "On-the-spot Verifications – Create Modification – Corrigendum" is activated as shown on the following screen copying the data of the selected Final Report.



Additional Step: Generate a Corrected version

2. Generate a Corrected Version of a Final Report

- ✓ Select “Create Modification-Corrigendum” from the tool bar in the upper left corner of the screen.
- ✓ The user can edit the desired fields in the new sub-version of the Final Report
- ✓ The user follows the steps described above in order to Save, Print and Return on the search screen
- ✓ The user follows the steps described above to Finalize the Final report.

HELPFUL TIPS

- a. It is suggested to the user to **"Save"** after completing each section
- b. It is suggested to the user to press the **"Validation"** button from the tool bar.
The system carries out logical validation controls and displays either an error message (requires a correction) or a warning message (it is to the User's choice to make or not corrections)
- c. Fields marked with a red asterisk are **mandatory**
- d. It is suggested to the controller to use the **"Contact"** option in order to send to the beneficiary all the relevant "on-the-spot verification" documents. So, all communication actions between the controller and the beneficiary will be registered in the system and they will be appeared in the "history" section of the verification report
- e. It is suggested to the controller to read very carefully the relevant **manual** regarding the "on-the-spot verifications"