ACC - Electronic Signatures - How do the electronic signatures work and who has to do it?

For 2018 Accounts, Member State will not have to upload the **Management Declaration (MD)** as a PDF document anymore, instead you will have to fill a web form for this purpose. (Some other annexes can still be uploaded). This MD web form can be filled by any user with **Paying Agency (PA) Update role**. However, once completed it will have to be signed by the **Director of the Paying Agency**. In case the MD information is modified or related annexed are uploaded/removed, the previous signature is revoked and the MD must be signed again by the Director of the PA

The **Audit Opinion** will also be composed of web forms and will have to be signed by the **Director of Certification Body**. Related annexes can still be provided.

Once the Management Declaration and Audit Opinion are signed (including Annexes), any of the users with the PA role can validate the full Annual Accounts package (including other sections) and submit it to their higher node. Then any user with **Coordination Body Send** role can **submit the full package to EC** (due to 4 eyes-principle: the user who has last validated the package must be different from the one who submits it to EC).

The Annual Accounts must be signed by a user with the Paying Agency Update role.

The system has been designed to allow 2 different persons (with Paying Agency role); one to sign the Management Declaration (by the director of the PA) and the other one the Accounts.

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