EUROPEAN COMMISSION

Directorate General Regional Policy
Directorate General Employment, Social Affairs and Equal Opportunities
Directorate General Agricultural and Rural Development
Directorate General Maritime Affairs and Fisheries

SFC2007 Information System

Member State Audit Authority Manual

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Document History

Version	Date	Comment	By
0.1	03/03/2008	Initial draft	WN
1.0	03/06/2008	Implemented comments from revisers Alan Connell and Didier Bonaert	WN
1.1	05/06/2008	Added disclaimer	WN
1.2	06/04/2009	Applied new Manual Template	WN
1.3	14/04/2009	Added section about Annual/Final Control Report	WN
1.4	28/04/2009	Added section about Annual Summaries	WN
1.5	03/07/2009	Minor updates	WN

1. INTRODUCTION

1.1. Definition

The Member State Audit Authority (MSAA) is a national, regional or local public authority or body, functionally independent of the Member State Managing Authority and the Member State Certifying authority. It is designated by the Member State for each Operational Programme and responsible for verifying the effective functioning of the Management and Control System (Source: Art. 59 of Council Regulation (EC) No 1083/2006).

1.2. Tasks

The MSAA has the following key responsibilities in SFC2007:

- Managing the Audit Strategies
- Managing the Annual/Final Control Report
- Managing Annual Summaries dd

Refer to the indicated sections for more detailed information.

1.3. References used in this Manual

Ref	Name	File name
[R1]	Glossary	SFC2007-BM-033 Business Glossary
[R2]	Introduction Guide	SFC2007-MAN-183 Introduction Guide

1.4. Disclaimer

The information contained in this manual is for guidance only and is a description on how to use the SFC2007 application. There can be no guarantees as to the accuracy of the descriptions due to the evolving nature of the computer system. In no way does this information replace the regulations or could be considered as a legal interpretation of the Commission services.

2. Managing Audit Strategies

2.1. Definition

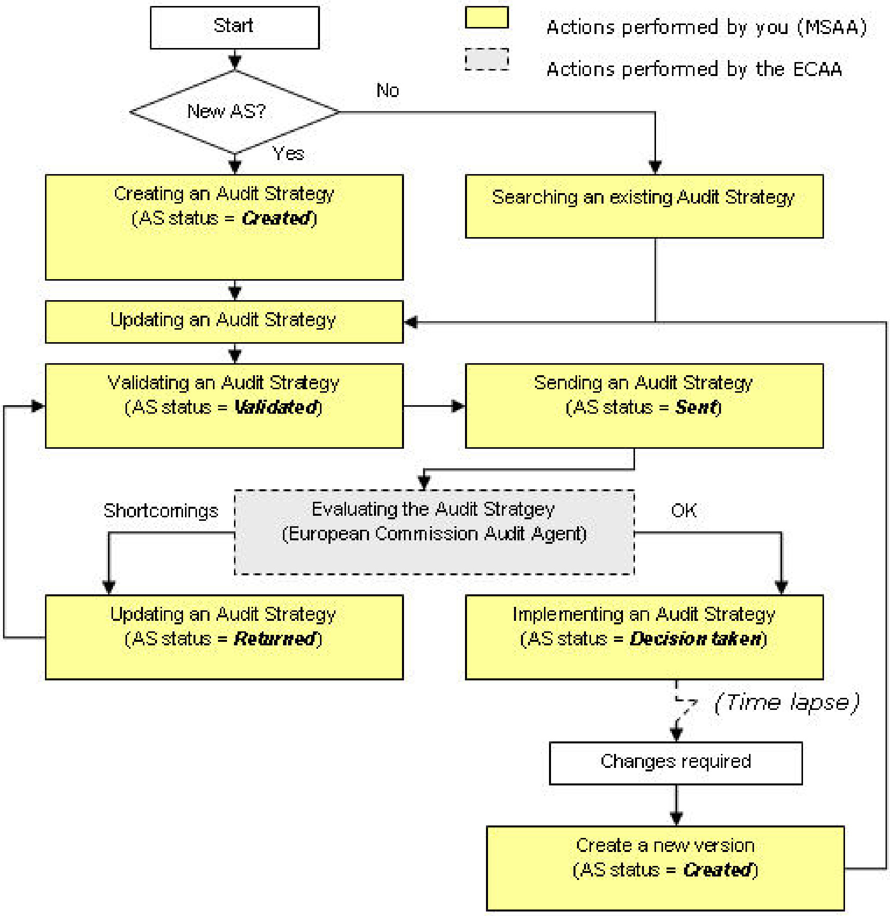
An Audit Strategy is a document describing:

- the bodies which will perform the required audits
  - audits verifying the effective functioning of the Management and Control System of the Operational Programme
  - audits on operations, verifying declared expenditure on the basis of an appropriate sample
- the method to be used,
- the sampling method for audits on operations
- the indicative planning of audits to ensure:
  - that the main bodies are audited and
  - that audits are spread evenly throughout the programming period

(Source: Article 62 of Council Regulation (EC) No 1083/2006)

2.2. Managing Audit Strategies: Workflow Overview

Managing an Audit Strategy involves going through a workflow consisting of several procedures. Some procedures are performed by you, the Member State Audit Authority, while other procedures are performed by the Commission. An overview of this workflow is displayed below:



The actions you perform are represented as yellow boxes. Click one of the links below to access a detailed description:

- Creating an Audit Strategy
- Searching an existing Audit Strategy
- Updating an existing Audit Strategy
- Validating an Audit Strategy
- Sending an Audit Strategy to the Commission
- Correcting a returned Audit Strategy
- Create a new version of an Audit Strategy

The actions performed by European Commission users are displayed in the gray box. Refer to the section Evaluating a validated Audit Strategy (by the Commission) to access a short description. A full description of these procedures can be found in the SFC2007 manuals dedicated to the European Commission users.

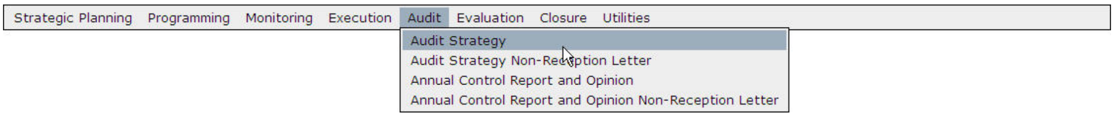
2.3. Creating an Audit Strategy

Follow the procedure described in this section if you want to create an Audit Strategy.

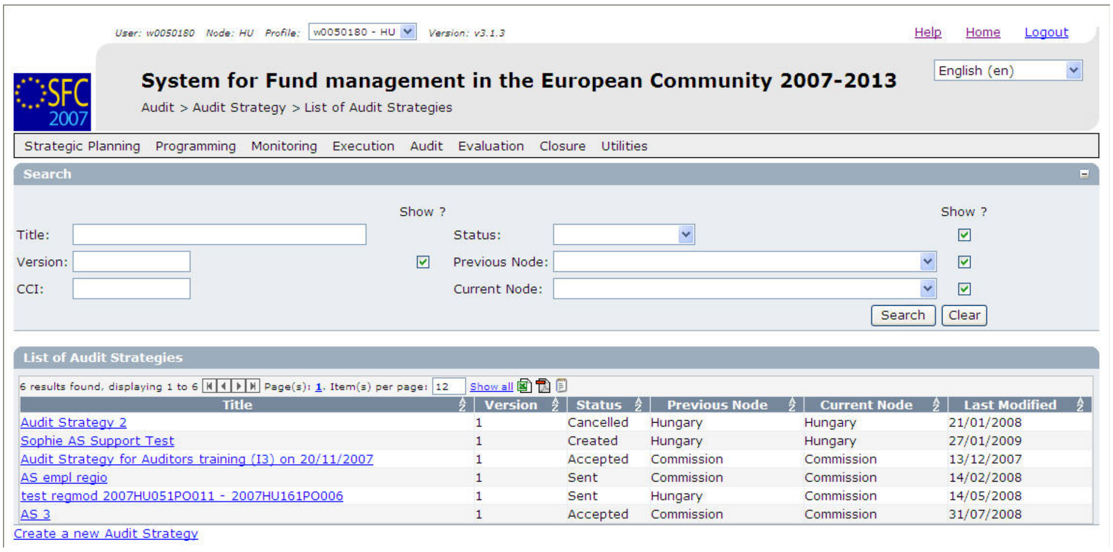
1. **Log in to the SFC2007 information system.**

   The login procedure is explained in the SFC2007 Introduction guide. This guide also provides a description of the general aspects of the SFC2007 user interface.

2. **On the SFC2007 initial screen, select the option *Audit Strategy* from the *Audit* menu:**



   The following screen is displayed:

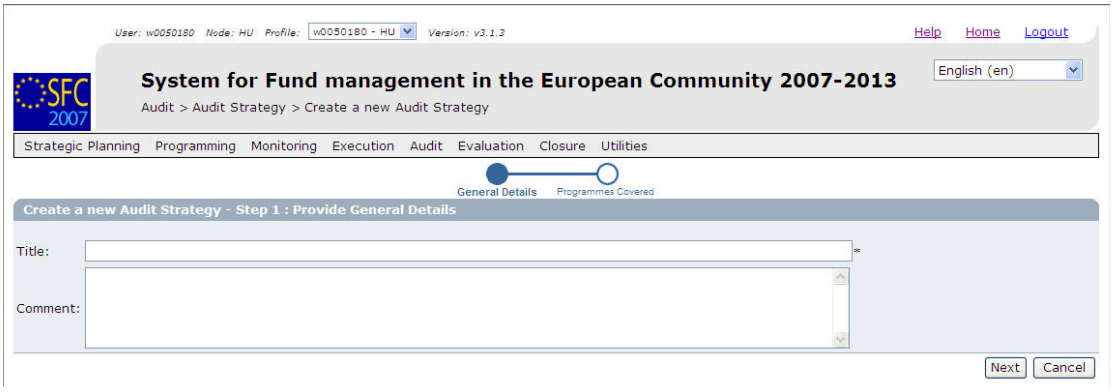


   This screen contains the following standard panes:

   - ***Search pane:*** This pane allows defining Search criteria for finding existing Audit Strategies.
   - ***List of existing Audit Strategies:*** This pane lists default information for existing Audit Strategies
   - ***Create a new Audit Strategy*** link

3. **Click the link *Create a new Audit Strategy* below the *List of Audit Strategies*.**

   The following screen is displayed:



The current phase ***General Details*** is highlighted.

4. Fill out the fields as required.

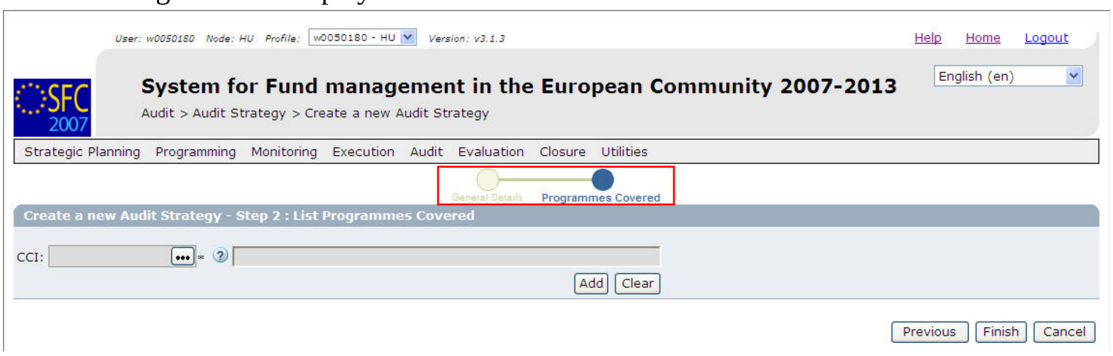
The following table lists the available fields. For each field the following information is provided:

- Field name
- Description
- Maximum length (M.L.), expressed as a number of characters. If the maximum filed length is not relevant, the field contains a dash. This is the case for check boxes, date fields or fields for which a predefined value must be selected from a drop-down list.
- Status: M (Mandatory), O (Optional) or C (Calculated by the system)

Field name	Description	M.L.	Status
Title	In this field, enter the title for the Audit Strategy.	255	M
Comment	In this field, enter a comment to the Audit Strategy.	2000	M

5. Click the *Next* button.

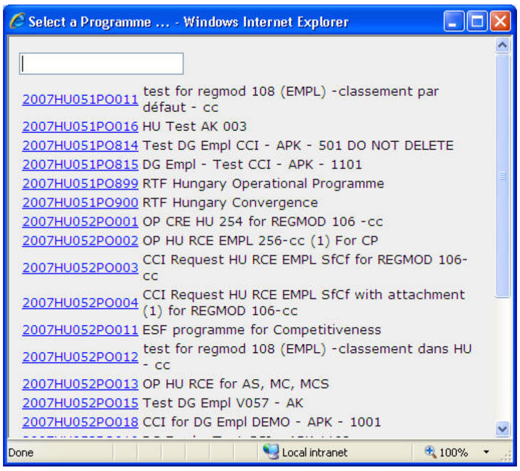
The following screen is displayed:



The current phase ***Programmes Covered*** is highlighted. You can use this screen to assign the required Operational Programmes to the Audit Strategy.

6. Click the *CCI* field to display the available CCI and matching Operational Programmes.

The following dialog is displayed:



Only the Operational Programmes matching following conditions are listed:

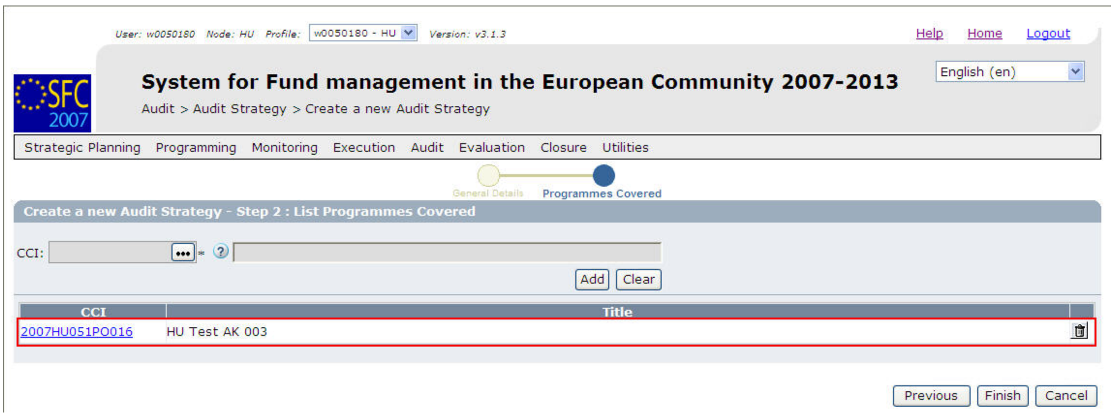
- The Operational Programme must have been approved by a Commission Decision.
- The Operational Programme must refer to the Member State or the Geographical Region for which you have read privilege.
- Operational Programmes for AGRI-EAFRD are not listed.

7. **Select the first Operational Programme covered by the Audit Strategy.**

The CCI and Title are copied into the fields:

8. **Click the *Add* button.**

The selected Operational Programme is added to the list:



You can now:

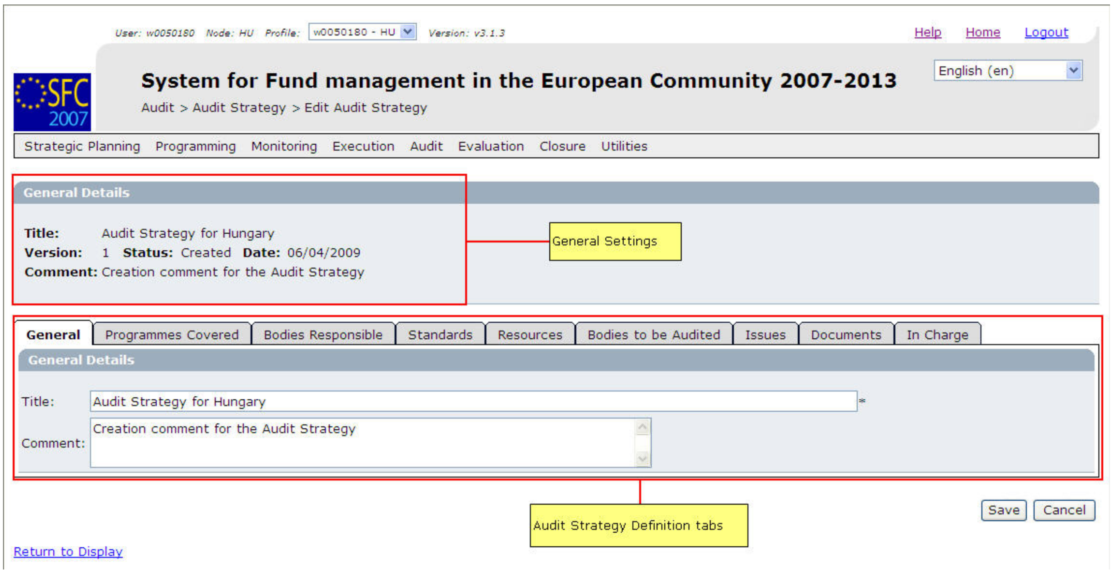
- Repeat steps 6 – 8 for all Operational Programmes you wish to add.
- Click the ***Rubbish bin*** icon ( ) to remove a selected Operational Programme from the list.
- Click the ***Finish*** button to finish the creation process.

9. Click the *Finish* button.

The following message is briefly displayed:

Audit Strategy created.

Then the following screen is displayed:

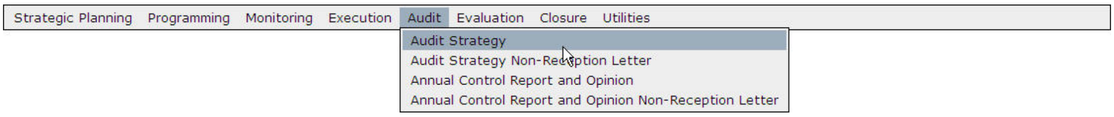


This screen contains a number of tabs and subtabs allowing updating (editing and/or completing) the Audit Strategy. Refer to Updating Audit Strategies for a detailed description.

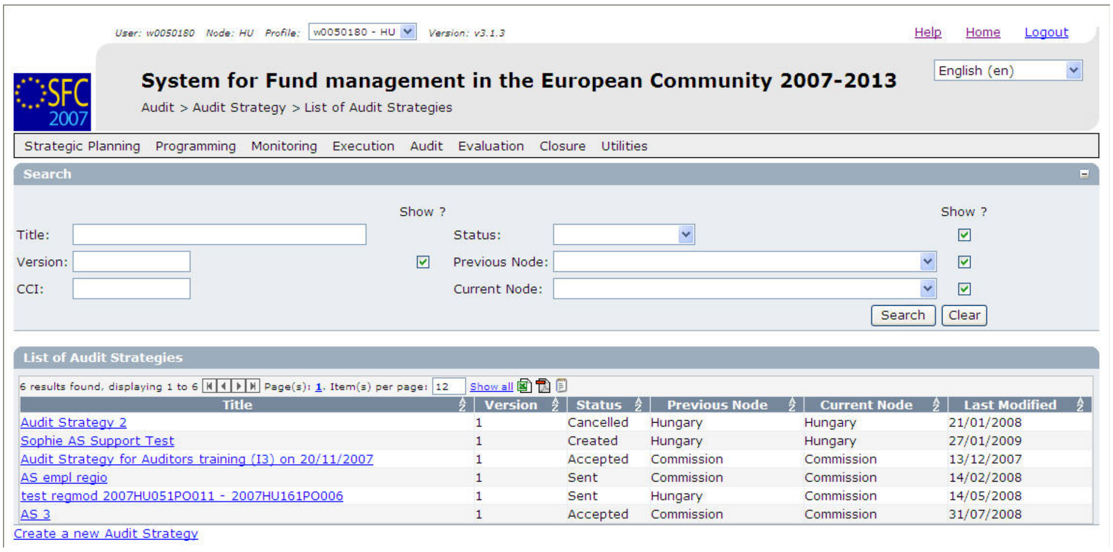
2.4. Searching existing Audit Strategies

You typically search an existing Audit Strategy, if you need to display or update its settings.

1. On the SFC2007 initial screen, select the option *Audit Strategy* from the *Audit* menu:



The following screen is displayed:



This screen contains the following standard panes:

- ***Search pane:*** This pane allows defining Search criteria for finding existing Audit Strategies.
- ***List of existing Audit Strategies:*** This pane lists default information for existing Audit Strategies
- ***Create a new Audit Strategy*** link

A detailed description of the standard User Interface elements is provided in the SFC2007 Introduction manual.

2. **Define search criteria in the fields available in the *Search* pane, if you do not immediately find the required Audit Strategy.**

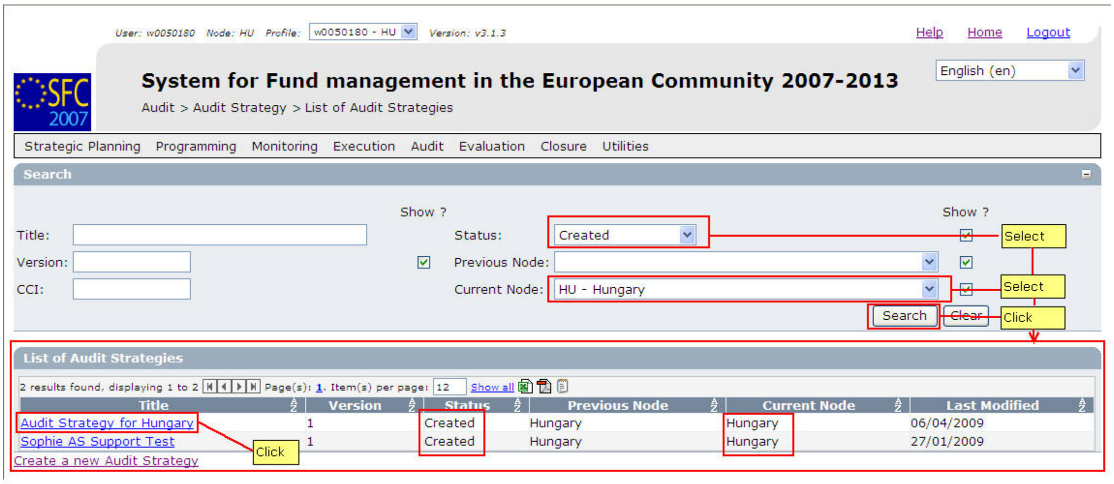
   The following search fields are available:

   - Title
   - Version
   - Status
   - Previous Node
   - Current Node

   For a description of these fields, refer to the section General Audit Strategy Data Fields or click an individual field link in the list above.

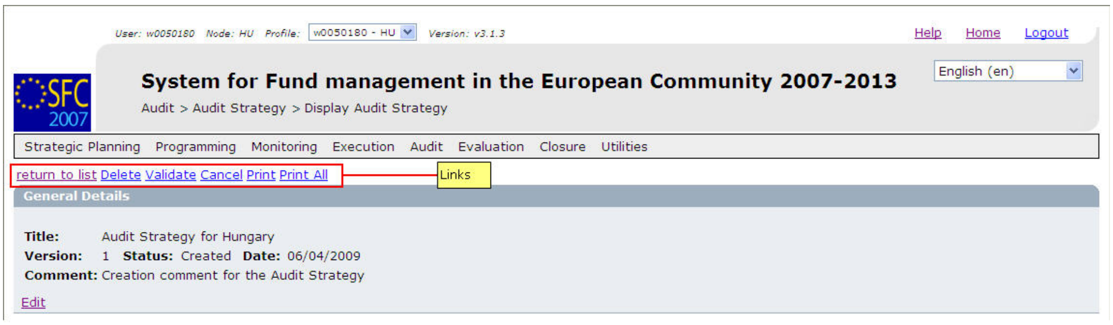
3. **Click the *Search* button.**

   The Audit Strategies matching your search criteria are displayed in the ***List of Audit Strategies***:



4. **Click the link in the *Title* column matching the Audit Strategy for with you want to verify or update the settings.**

   The Display Screen for the selected Audit Strategy is shown. At the top of the screen, a number of links is displayed:



   The following links can be available:

<table>
<tr><th>Link</th><th>Description</th></tr>
<tr><td>Return to list</td><td>This link is always available.

Click this link to return to the list of Audit Strategies matching your search criteria.</td></tr>
<tr><td>Delete</td><td>This link is available if:

The Audit Strategy is treated on the Member State level.
The Audit Strategy status is Created or Validated
The Audit Strategy has never been sent to the Commission before.

Click this link to delete the currently displayed Audit Strategy version. The following dialog is displayed:


Confirm or cancel the deletion.</td></tr>
<tr><td>Cancel</td><td>This link is available if:

The Audit Strategy is treated on the Member State level.
The Audit Strategy status is Created, Validated or Returned.
The Audit Strategy has already been sent to the Commission (so that it can no longer be deleted).
The Audit Strategy version is 1.

You may want to cancel an Audit Strategy, if you do not want to continue working on it, but prefer creating one or more new ones. The Operational Programmes covered in the cancelled Audit Strategy are again available to be assigned to one of the new Audit Strategies.

Click this link to cancel the currently displayed Audit Strategy version. The following dialog is displayed:


Confirm or undo the Cancellation. If you confirm the cancellation, the Audit Strategy Status will be set to Cancelled. The European Commission will be notified of the action.</td></tr>
<tr><td>Validate</td><td>This link is available if:

The Audit Strategy is treated on the Member State level.
The Audit Strategy status is Created or Returned

Click this link to validate the Audit Strategy. Refer to <u>Validating an Audit Strategy</u> for more information.</td></tr>
</table>

Link	Description
Send	This link is available if: • The Audit Strategy is treated on the Member State level. • The Audit Strategy status is ***Validated***. Click this link to validate the Audit Strategy. Refer to Sending the Audit Strategy for more information.
Print	This link is always available. Click this link to generate a Report containing all encoded official information that allows the Member State to verify what he has entered in the system. Refer to Appendix A.1 Print Report.
Print All	This link is always available. Click this link to generate a Detailed Report containing all encoded official information, plus information required to manage the Audit Strategy like Last Validation Results, OP History and Officials in Charge. Refer to Appendix A.2 Print All Report.

The rest of the ***Display Screen*** consists of a number of sections listing the current settings for the Audit Strategy. Refer to the section Consulting the Display Screen of an Audit Strategy for detailed information.

2.5. Consulting the Display Screen of an Audit Strategy

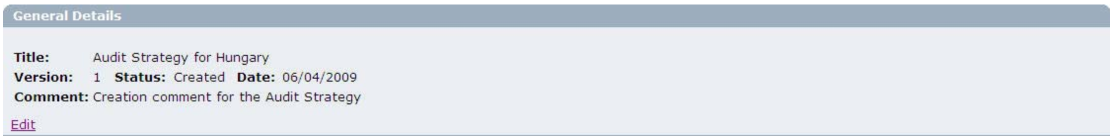
Once you have searched and selected an Audit Strategy, its Display screen is shown. This Display screen contains a number of Information Sections showing the current settings of the Audit Strategy.

Follow the procedure below to verify the available information.

1. **Search and select the required Audit Strategy in order to access the Display screen.**

   Refer to Searching an Audit Strategy for detailed instructions.

2. **Verify the settings in the *General Details* section.**



   This section lists the basic settings for this version of the Audit Strategy. The following fields are available:

   - Title
   - Version
   - Status
   - Date
   - Comment

   For a description of these fields, refer to section General Audit Strategy Data Fields or click an individual field link in the list above.

   The ***Edit*** link is available, if the Audit Strategy status allows edition (i.e. if its status is ***Created***, ***Validated*** or ***Returned***). Click this link to change the settings. For a detailed description of the update procedure, refer to section Updating the tab General.

3. **Verify the settings in the *Programmes Covered* section.**

This section lists the Operational Programmes covered by this Audit Strategy.

Programmes Covered

CCI	Title
2007HU051PO016	HU Test AK 003

Edit

Click the ***Edit*** link in this section to change the settings. For a detailed description of the update procedure, refer to section Updating the tab Programmes Covered.

4. **Verify the settings in the *Bodies Responsible* section.**

This section lists the Bodies responsible for applying the Audit Strategy.

Bodies Responsible

Type	Name	Address	Contact	Phone	Fax	Email
Audit Authority	Hungarian Audit Authority	Budapest	Bela Bartok	36 2 123456	36 2 123457	bela.bartok@hungary.hu
Other Body	Other Hungarian Agency	Győr	Zoltan Kodaly	36 2 213456	36 2 213457	zoltan.kodaly@hungary.hu

Edit

Click the ***Edit*** link in this section to change the settings. For a detailed description of the update procedure, refer to section Updating the tab Bodies Responsible.

5. **Verify the settings in the *Standards* section.**

This section lists the Standards applied in Audits covered by the Audit Strategy.

Standards

Standard	Name Of Other Standard
COSO	
Other	ITIL

Edit

Click the ***Edit*** link in this section to change the settings. For a detailed description of the update procedure, refer to section Updating the tab Standards.

6. **Verify the settings in the *Resources* section.**

This section lists the resources available for performing Audits covered by the Audit Strategy.

Resources

Audit Type	Audit Authority / Body	Number of Staff
System Audits	Hungarian Audit Authority	20
Audits of Operations	Hungarian Audit Authority	125
System Audits	Other Hungarian Agency	12
Audits of Operations	Other Hungarian Agency	15

Edit

Click the ***Edit*** link in this section to change the settings. For a detailed description of the update procedure, refer to section Updating the tab Resources.

7. **Verify the settings in the *Bodies to be audited* section.**

This section lists the bodies to be audited following the rules laid down in the Audit Strategy.

Bodies to be audited

Body to be Audited	CCI	Amount Approved	Auditing Authority	Risk Assessment Result
STIB	2007HU051PO016	5,120,000.00	Hungarian Audit Authority	Risk Assessment comments
	2007 Priorities, Audit Objective and Scope	Description of 2007 priorities		
	2008 Priorities, Audit Objective and Scope	Description of 2008 priorities		User-defined descriptions
	2009 Priorities, Audit Objective and Scope	Description of 2009 priorities		
	2010 Priorities, Audit Objective and Scope	Description of 2010 priorities		
	2011 - 2015 Priorities and Audit Objective	Description of 2011-2015 priorities		

Edit

Click the ***Edit*** link in this section to change the settings. For a detailed description of the update procedure, refer to section Updating the tab Bodies to be audited.

8. **Verify the settings in the *Horizontal Issues* section.**

This section lists the horizontal issues covered by the audits following the rules laid down in the Audit Strategy.

Horizontal Issues

Horizontal Issue	CCI	Amount Approved	Auditing Authority	Risk Assessment Result
Public Procurement	2007HU051PO016	2,315,321.00	Hungarian Audit Authority	Description of Risk Assessment Results
	2007 Priorities, Audit Objective and Scope	Priorities description for 2007		
	2008 Priorities, Audit Objective and Scope	Priorities description for 2008		User-defined descriptions
	2009 Priorities, Audit Objective and Scope	Priorities description for 2009		
	2010 Priorities, Audit Objective and Scope	Priorities description for 2010		
	2011 - 2015 Priorities and Audit Objective	Priorities description for 2011 - 2015		

Edit

Click the Edit link in this section to change the settings. For a detailed description of the update procedure, refer to section Updating the tab Issues.

9. **Verify the settings in the *Associated Documents* section.**

   This section lists information about the Documents and Attachments defined for the Audit Strategy.

   Associated Documents

Title	Type	Language	Attachments	Document Date	Sent Date
Audit Strategy documents	MS Audit Strategy	Hungarian	1	07/04/2009	

   Edit

   Click the ***Edit*** link in this section to change the settings. For a detailed description of the fields and update procedure, refer to the section ***Documents*** tab in the SFC2007 Introduction Manual.

10. **Expand the *Officials in charge* section by clicking the *Expand* icon ( ).**

    This section lists information about the Officials in Charge of the Audit Strategy:

    Officials in Charge

Name	Phone	Fax	Email	Valid From	Until
Boloni Laszlo	36 2 456 211	36 2 456 212	laszlo.boloni@hungary.hu	01/04/2009	30/04/2012

    Edit

    Click the ***Edit*** link in this section to change the settings. For a detailed description of the fields and update procedure, refer to the section ***Officials in Charge*** in the SFC2007 Introduction Manual.

11. **Expand the *Last Validation Results* section by clicking the *Expand* icon ( ).**

    The following screen appears:

    Validation Results

Date	Severity	Message
07/04/2009	Warning	The sum (5120000) of the Amounts Approved for the Programme (2007HU051PO016) in the Planned Audit Activity on Systems per Bodies to be Audited is not equal to the Total Cost(7430000) in the current adopted version of the Programme
07/04/2009	Info	Audit Strategy has been validated.

    This section lists error, warning and information messages about the last validation attempt. At least all errors must be corrected before the Audit Strategy can be sent to the European Commission. For a detailed description of the Validation process, refer to Validating Audit Strategies.

12. **Expand the *History* section by clicking the *Expand* icon ( ).**

    The following screen appears:

    History

Status	Comment	By Level	Date	User
Validated		Hungary	07/04/2009 09:39	w0050180
Created		Hungary	07/04/2009 09:07	w0050180
Created		Hungary	07/04/2009 08:55	w0050180
Created		Hungary	07/04/2009 08:51	w0050180
Created		Hungary	07/04/2009 08:29	w0050180
Created		Hungary	07/04/2009 08:29	w0050180
Created		Hungary	07/04/2009 08:28	w0050180
Created		Hungary	07/04/2009 08:27	w0050180
Created		Hungary	07/04/2009 08:26	w0050180
Created		Hungary	07/04/2009 08:23	w0050180
Created		Hungary	06/04/2009 15:06	w0050180

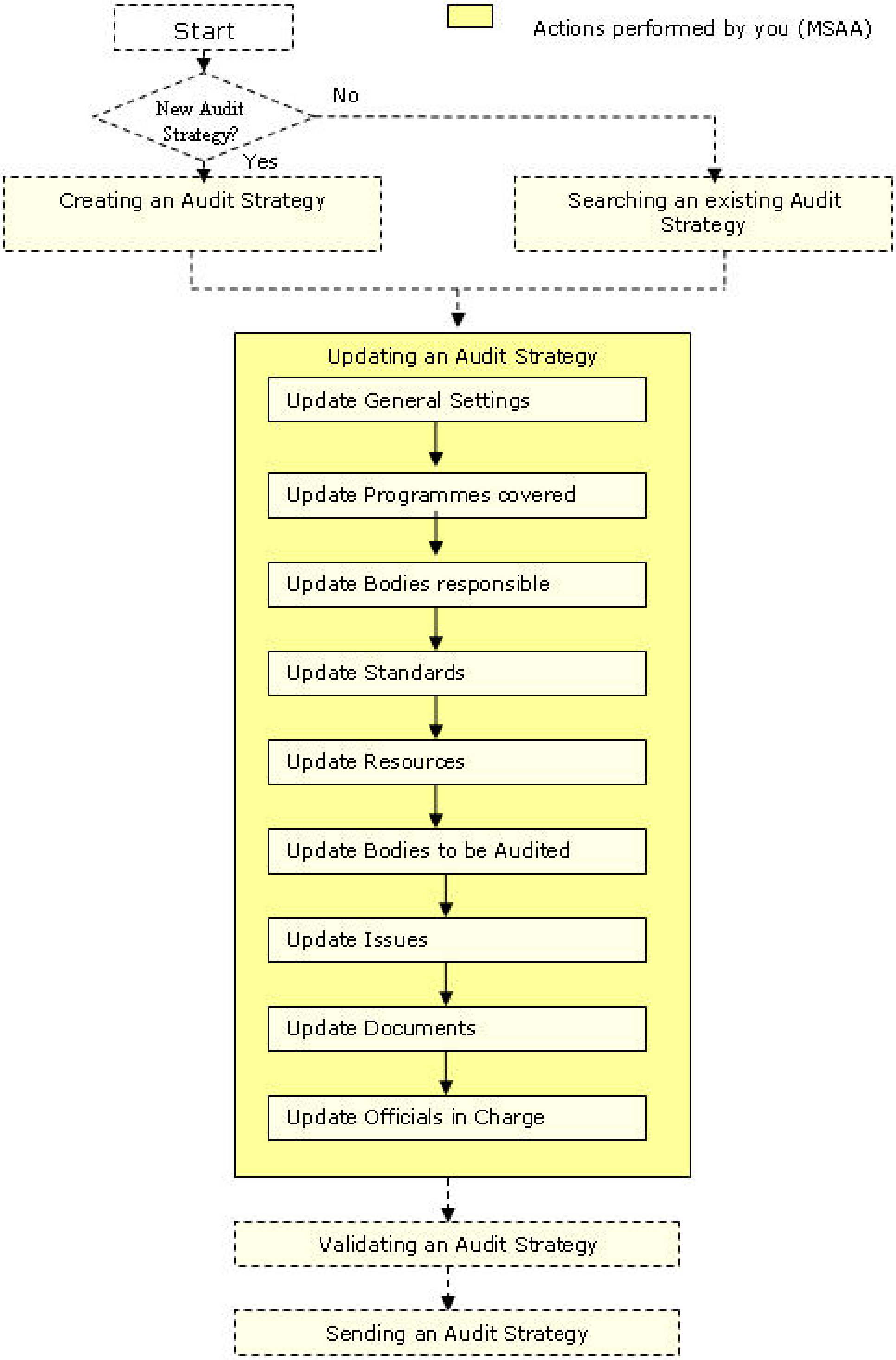
    This section lists, in inversed chronological order, all "events" that occurred during the life of this Audit Strategy. All entries are read-only, some are generated by the system, while others have been defined by a Commission or Member State user.

Field	Description
Status	This field displays the status of the Audit Strategy at the moment of the event.
Comment	This field contains a system-generated comment for some standard "events".
By level	This field contains the name of the Level (node) where the Audit Strategy resided at the moment of the event.
Date	This field contains the timestamp (date and time) of the event.
User	This field contains the username used by the person initiating the event.

2.6. Updating Audit Strategies

2.6.1. Workflow Overview

The following graphic shows the Workflow for updating Audit Strategies. It is a subset from the general Audit Strategies Workflow shown in the section Managing Audit Strategies: Workflow overview.



These actions are described in separate procedures:

- Updating the tab General
- Updating the tab Programmes Covered
- Updating the tab Bodies Responsible
- Updating the tab Standards
- Updating the tab Resources
- Updating the subtab Bodies to be Audited
- Updating the tab Issues

The update procedure for the ***Documents*** and ***Officials in Charge*** tabs are explained in the SFC2007 Introduction Manual.

2.6.2. Updating the tab General

The tab ***General*** on the ***Audit Strategy Update*** screen lists basic information about the Audit Strategy, such as the Title and Status indication. Follow the procedure described in this section to update the existing settings.

1. Browse to the *General* tab on the *Update Audit Strategy* screen.

Refer to one of the following procedures for instructions:

- Creating Audit Strategies
- Searching existing Audit Strategies

The screen looks as follows:

2. Verify the basic information about the Audit Strategy in the information pane at the top of the screen.

The following fields are available:

- Title
- Version
- Status
- Date
- Comment

For a description of these fields, refer to section General Audit Strategy Data fields or click an individual link in the list above.

3. Update the values in the *General* tab as required.

The following fields are available:

- Title
- Comment

For a description of these fields, refer to section General Audit Strategy Data fields or click an individual link in the list above.

4. **Click the *Save* button.**

This concludes the procedure ***Updating the tab General***.

You can now:

- Update the tab Programmes Covered (logical next step)
- Update another tab on the on the Audit Strategy Update screen. Refer to the Action Overview in the section ***Updating Audit Strategies***.

2.6.3. Updating the tab Programmes Covered

The tab ***Programmes Covered*** on the ***Audit Strategy Update*** screen lists basic information about the Operational Programmes linked to the Audit Strategy. Follow the procedure described in this section to update this tab.

1. **Browse to the *Programmes Covered* tab on the *Update Audit Strategy* screen.**

   Refer to one of the following procedures for instructions:

   - Creating Audit Strategies
   - Searching existing Audit Strategies

   The screen looks as follows:

2. **Verify the basic information about the Audit Strategy in the information pane at the top of the screen.**

   The following fields are available:

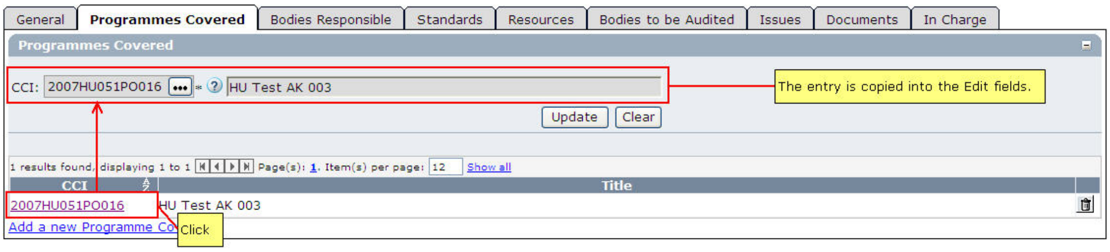
   - Title
   - Version
   - Status
   - Date
   - Comment

   For a description of these fields, refer to section General Audit Strategy Data fields or click an individual link in the list above.

3. **Update the values in the *Programmes Covered* tab as required.**

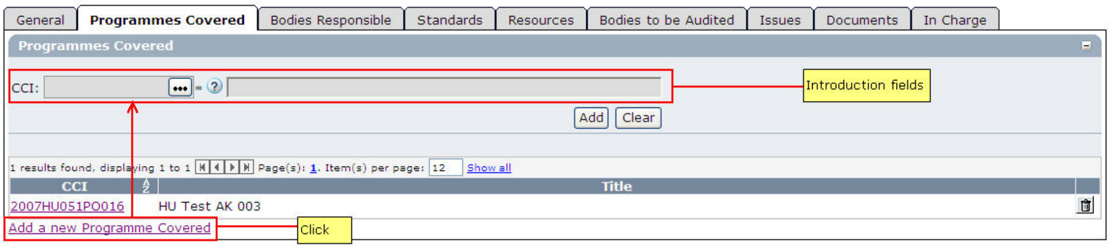
   You can now:

   - Click the link in the ***CCI*** field, if you want to update the matching entry.
     The entry is copied into the edit fields:



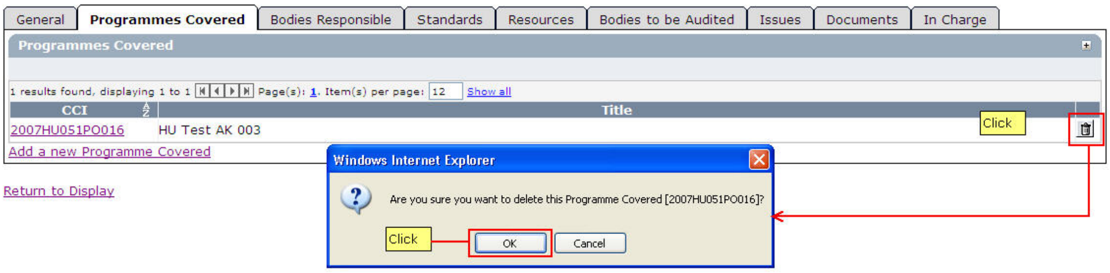
Click the ***CCI*** field to display the list of available Operational Programmes and select the required one. As a result, the originally selected Operational Programme will be replaced by the newly selected one.

- Click the link ***Add a new Programme Covered*** to add an additional Operational Programme to be covered by the Audit Strategy.
  The empty Introduction Fields are displayed.



Click the ***CCI*** field to display the list of available Operational Programmes and select the required one. As a result, the newly Operational Programme will be added to the list of covered Operational Programmes.

- Click the ***Rubbish bin*** icon ( ) next to remove the matching Operational Programme:
  The following confirmation question is displayed:



Click the ***OK*** button to confirm the removal.

This concludes the procedure ***Updating the tab Programmes Covered***.

You can now:

- Update the tab Bodies Responsible (logical next step)
- Update another tab on the on the Audit Strategy Update screen. Refer to the Action Overview in the section ***Updating Audit Strategies***.

2.6.4. Updating the tab Bodies Responsible

The tab ***Bodies Responsible*** on the ***Audit Strategy Update*** screen lists information about the Audit Strategy Authority and about other bodies carrying out Audits under its responsibility. Follow the procedure described in this section to update this tab.

1. **Browse to the *Bodies Responsible* tab on the *Update Audit Strategy* screen.**

   Refer to one of the following procedures for instructions:

   - Creating Audit Strategies

- [Searching existing Audit Strategies]

The screen looks as follows:

2. **Verify the basic information about the Audit Strategy in the information pane at the top of the screen.**

   The following fields are available:

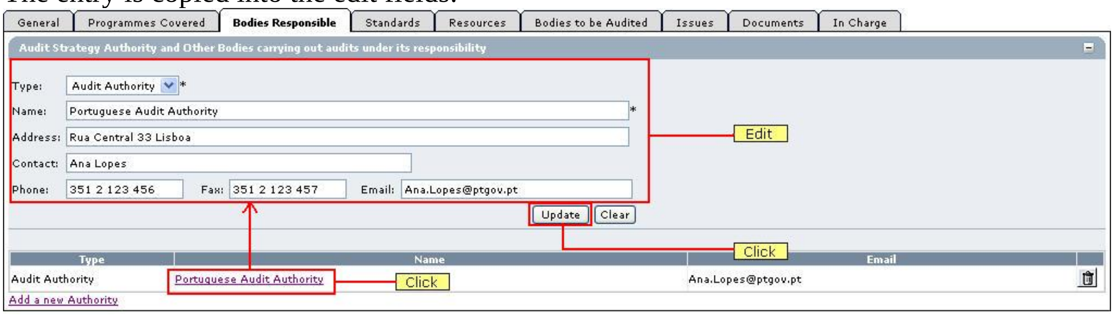
   - [Title]
   - [Version]
   - [Status]
   - [Date]
   - [Comment]

   For a description of these fields, refer to section [General Audit Strategy Data fields] or click an individual link in the list above.

3. **Update the values in the *Bodies Responsible* tab as required.**

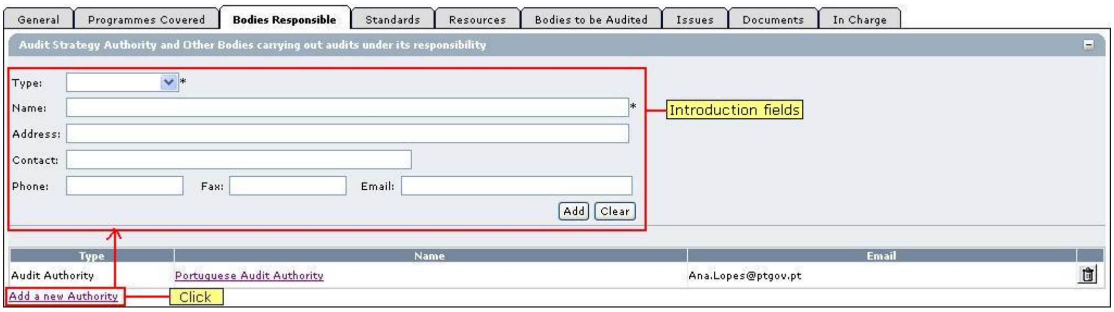
   You can:

   - Click the link in the ***Name*** field, if you want to update the matching entry.
     The entry is copied into the edit fields:



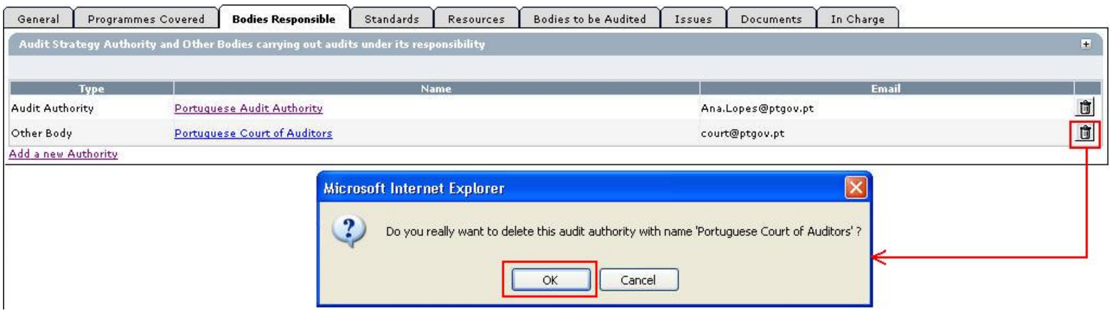
     Enter the required changes in the introduction fields. Then click the ***Update*** button.

   - Click the link ***Add a new Authority*** to declare an additional responsible body for the Audit Strategy.
     The empty Introduction Fields are displayed.



Fill out the introduction fields for the new Authority and click the ***Add*** button. The new Authority will be added to the list.

- Click the Rubbish bin icon ( ) next to remove the matching Authority. The following confirmation question is displayed:



Click the ***OK*** button to confirm the removal.

This concludes the procedure ***Updating the tab Bodies Responsible***.

You can now:

- Update the tab Standards (logical next step)
- Update another tab on the on the Audit Strategy Update screen. Refer to the Action Overview in the section ***Updating Audit Strategies***.

2.6.5. Updating the tab Standards

The tab ***Standards*** on the Audit Strategy Update screen lists the Audit Standards applied in this Audit Strategy (***IAASB***, ***INTOSAI***, ***IIA***, ***COSO*** or ***Other***). Follow the procedure described in this section to update this tab.

1. Browse to the *Standards* tab on the *Update Audit Strategy* screen.

Refer to one of the following procedures for instructions:

- Creating Audit Strategies
- Searching existing Audit Strategies

The screen looks as follows:

2. Verify the basic information about the Audit Strategy in the information pane at the top of the screen.

The following fields are available:

- Title
- Version

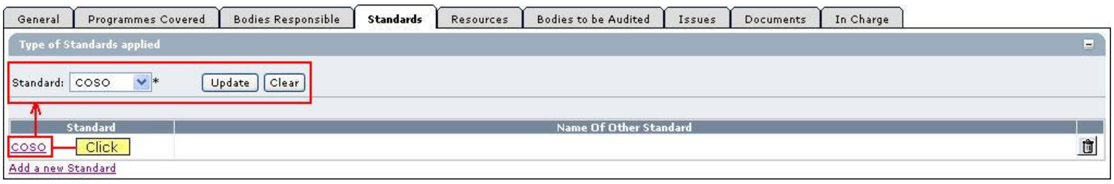
- [Status]
- [Date]
- [Comment]

For a description of these fields, refer to section General Audit Strategy Data fields or click an individual link in the list above.

3. **Update the values in the *Standards* tab as required.**

   You can:

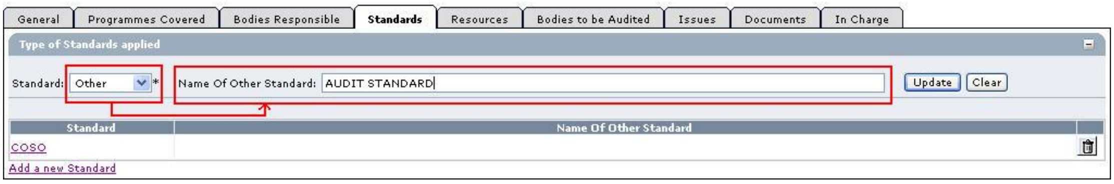
   - Click the link in the ***Standard*** field, if you want to update the matching entry.
     The entry is copied into the edit fields:

     Select the required value from the Standard drop-down list and click the Update button. The drop-down list contains the following default Audit Standards:

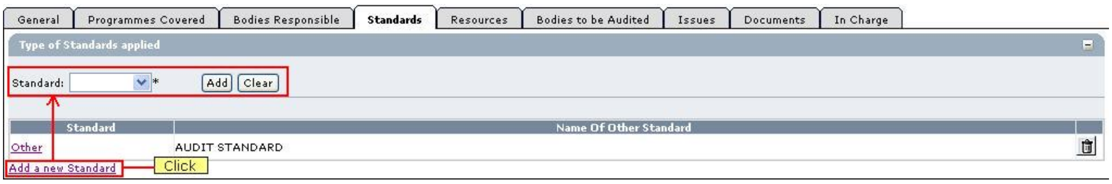
     - ***COSO*** (Committee of Sponsoring Organizations of the Treadway Commission)
     - ***IAASB*** (International Auditing and Assurance Standards Board)
     - ***IIA*** (Institute of Internal Auditors)
     - ***INTOSAI*** (International Organization of Supreme Audit Institutions)

     Next to selecting one of these default standards, you can also select the ***Other*** option and then enter the name of the alternative standard in a separate field:

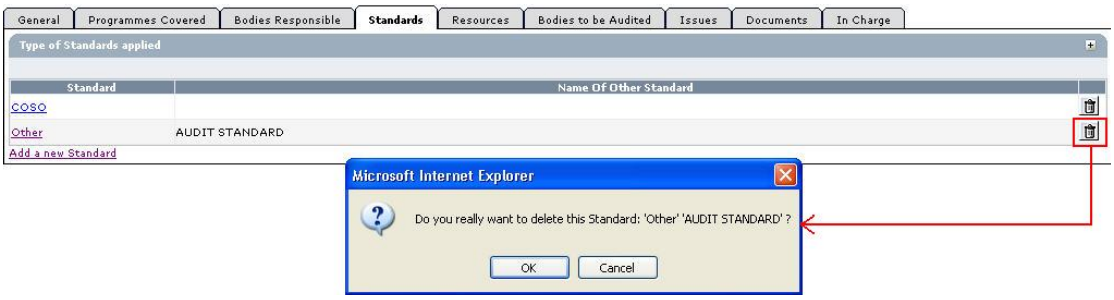
     Enter the required changes in the introduction fields. Then click the Update button.

   - Click the link ***Add a new Standard*** to declare an additional Audit Standard for the Audit Strategy.
     The empty drop-down list is displayed.

     Select the required Standard from the drop-down list OR select the ***Other*** option and name the alternative Audit Strategy in the field ***Name of Other Standard***. Then click the ***Add*** button to add the new Standard to the list.

   - Click the ***Rubbish bin*** icon ( )next to remove the matching Authority:
     The following confirmation question is displayed:

Click the ***OK*** button to confirm the removal.

This concludes the procedure ***Updating the tab Standards***.

You can now:

- Update the tab Resources (logical next step)
- Update another tab on the on the Audit Strategy Update screen. Refer to the Action Overview in the section ***Updating Audit Strategies***.

2.6.6. Updating the tab Resources

The tab ***Resources*** on the ***Audit Strategy Update*** screen indicates the number of man-days for the coming year per Audit Body and required Audit Type:

- System Audits
- Audits of Operations

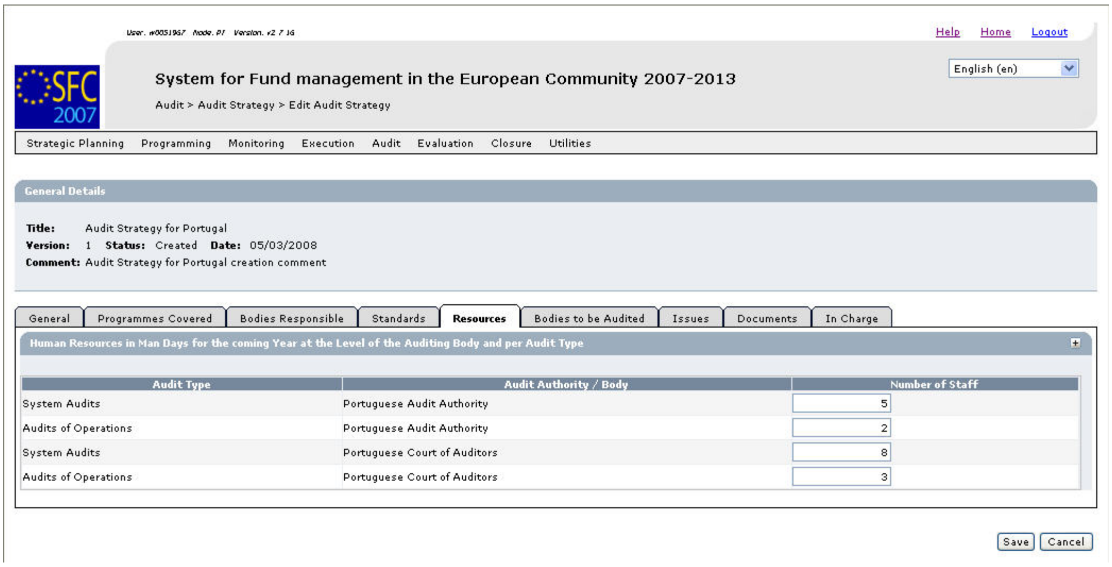
Follow the procedure described in this section to update this tab.

1. Browse to the *Resources* tab on *the Update Audit Strategy* screen.

Refer to one of the following procedures for instructions:

- Creating Audit Strategies
- Searching existing Audit Strategies

The screen looks as follows:



2. Verify the basic information about the Audit Strategy in the information pane at the top of the screen.

The following fields are available:

- Title
- Version
- Status
- Date
- Comment

For a description of these fields, refer to section General Audit Strategy Data fields or click an individual link in the list above.

3. Verify the values in the *Resources* tab as required.

The ***Audit Authority / Body*** column lists the entries defined on the ***Bodies Responsible*** tab.

For each Responsible Body, the table contains two lines, one for each required Audit type:

- System Audits
- Audits of Operations

The column ***Number of Staff*** lists the available man days for the coming year for each Audit Type within the Audit Body.

4. **Update the *Number of Staff* values as required and click the *Save* button.**

This concludes the procedure ***Updating the tab Resources***.

You can now:

- Update the tab Bodies to be Audited (logical next step)
- Update another tab on the on the Audit Strategy Update screen. Refer to the Action Overview in the section Updating Audit Strategies.

2.6.7. Updating the tab Bodies to be audited

The tab ***Bodies to be audited*** lists the planned Audit Activity on horizontal issues. It is expected that the audit authority will have to audit all bodies included in the management and control systems of a certain operational programme during the programming period. The Managing Authority, Certifying Authority and all intermediate bodies should be mentioned.

Follow the procedure described in this section to update this tab.

1. **Browse to the *Bodies to be Audited* tab on the *Update Audit Strategy* screen.**

   Refer to one of the following procedures for instructions:

   - Creating Audit Strategies
   - Searching existing Audit Strategies

   The screen looks as follows:

2. **Verify the basic information about the Audit Strategy in the information pane at the top of the screen.**

   The following fields are available:

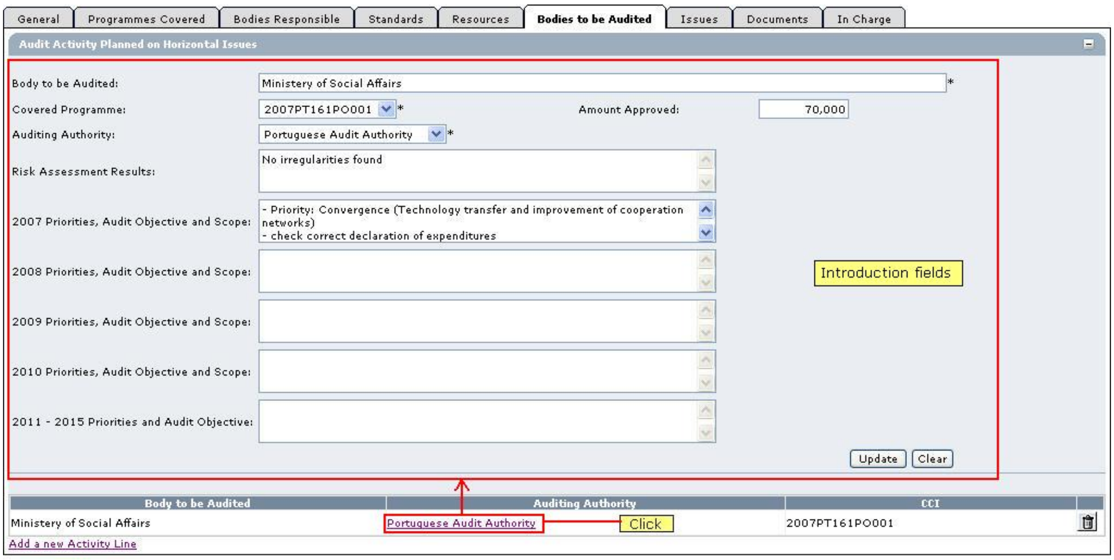
   - Title
   - Version
   - Status
   - Date
   - Comment

   For a description of these fields, refer to section General Audit Strategy Data fields or click an individual link in the list above.

3. **Update the values in the *Auditing Authority* tab as required.**

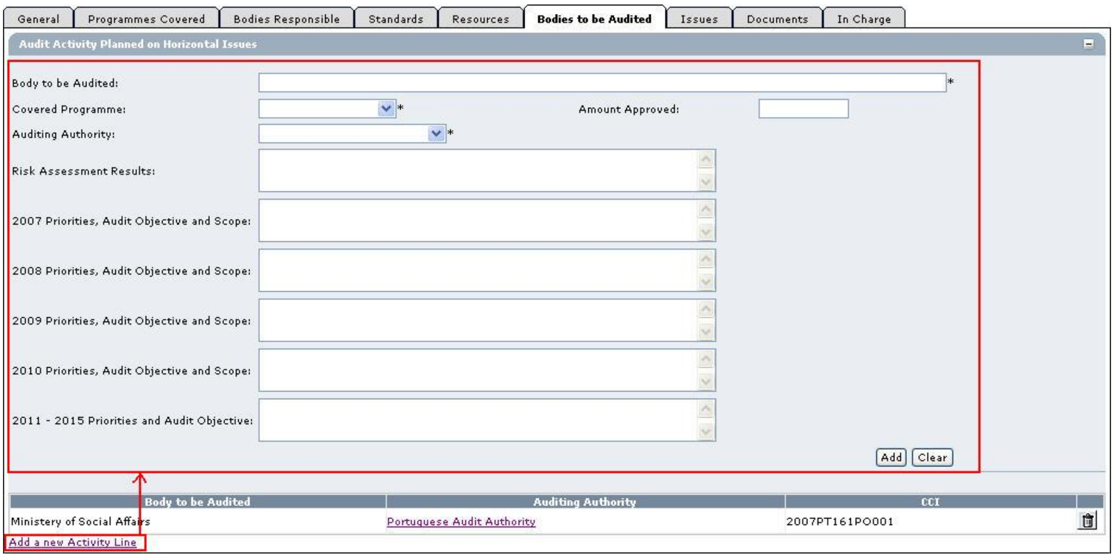
You can:

- Click the link in the ***Auditing Authority*** field, if you want to update the matching entry.
  The entry is copied into the edit fields:



  Change the field settings as required. The following fields are available:
  - Body to be audited
  - Covered Programme
  - Amount Approved
  - Auditing Authority
  - Risk Assessment Results
  - 2007 Priorities, Audit Objectives and Scope
  - 2008 Priorities, Audit Objectives and Scope
  - 2009 Priorities, Audit Objectives and Scope
  - 2010 Priorities, Audit Objectives and Scope
  - 2011 – 2015 Priorities, Audit Objectives and Scope

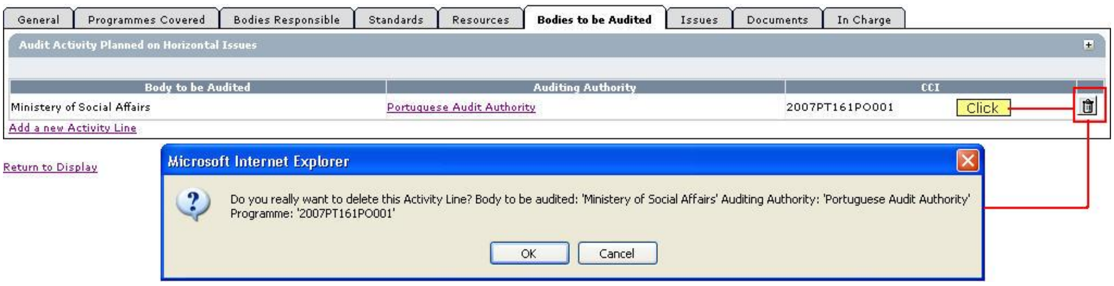
  Enter the required changes in the fields. Then click the ***Update*** button.
- Click the link ***Add a new Activity Line*** to add an additional entry to the table.
  The following screen is displayed with empty fields:



  Fill out the fields as required and click the Add button.

- Click the ***Rubbish bin*** icon next to remove the matching Action Line:

The following confirmation question is displayed:



Click the ***OK*** button to confirm the removal.

This concludes the procedure ***Updating the tab Bodies to be Audited***.

You can now:

- Update the tab Issues (logical next step)
- Update another tab on the on the ***Audit Strategy Update*** screen. Refer to the Action Overview in the section ***Updating Audit Strategies***.

2.6.8. Updating the tab Issues

The tab ***Issues*** lists the planned Audit Activity on horizontal issues. This section should include indication of any horizontal issues to be covered by the system audits, such as public procurement, state aid, environmental requirements, equal opportunities and IT systems. Any other specialised audits planned should be indicated, for example those designed to cover specific risks, such as the compliance with the EU rules (public procurement etc), the treatment of irregularities and the review of IT systems.

Follow the procedure described in this section to update this tab.

1. **Browse to the *Issues* tab on the *Update Audit Strategy* screen.**

   Refer to one of the following procedures for instructions:

   - Creating Audit Strategies
   - Searching existing Audit Strategies

   The screen looks as follows:

2. **Verify the basic information about the Audit Strategy in the information pane at the top of the screen.**

   The following fields are available:

   - Title

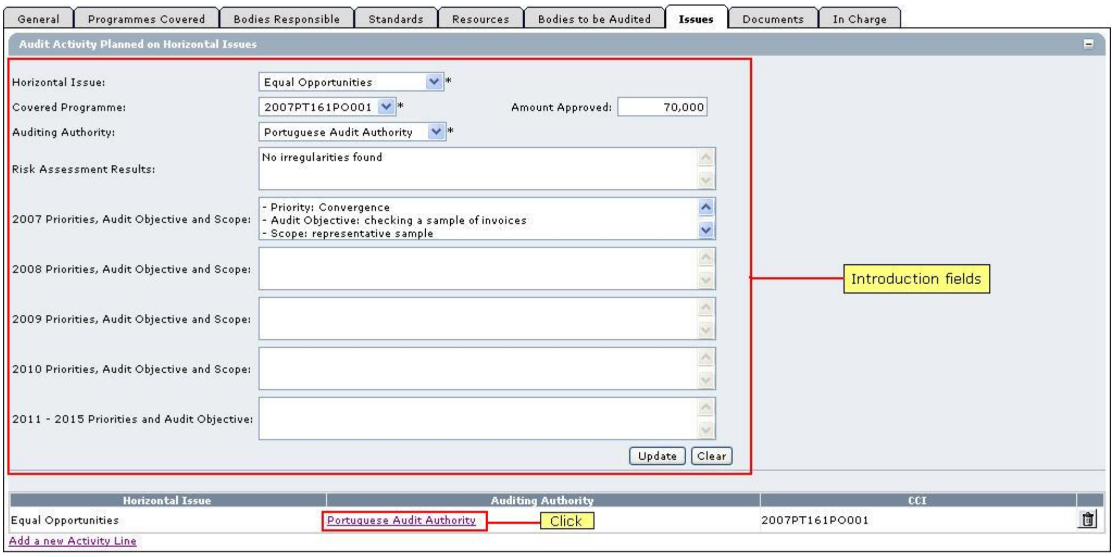
- Version
- Status
- Date
- Comment

For a description of these fields, refer to section General Audit Strategy Data fields or click an individual link in the list above.

3. **Update the values in the *Issues* tab as required.**

You can:

- Click the link in the ***Horizontal Issue*** field, if you want to update the matching entry. The entry is copied into the edit fields:

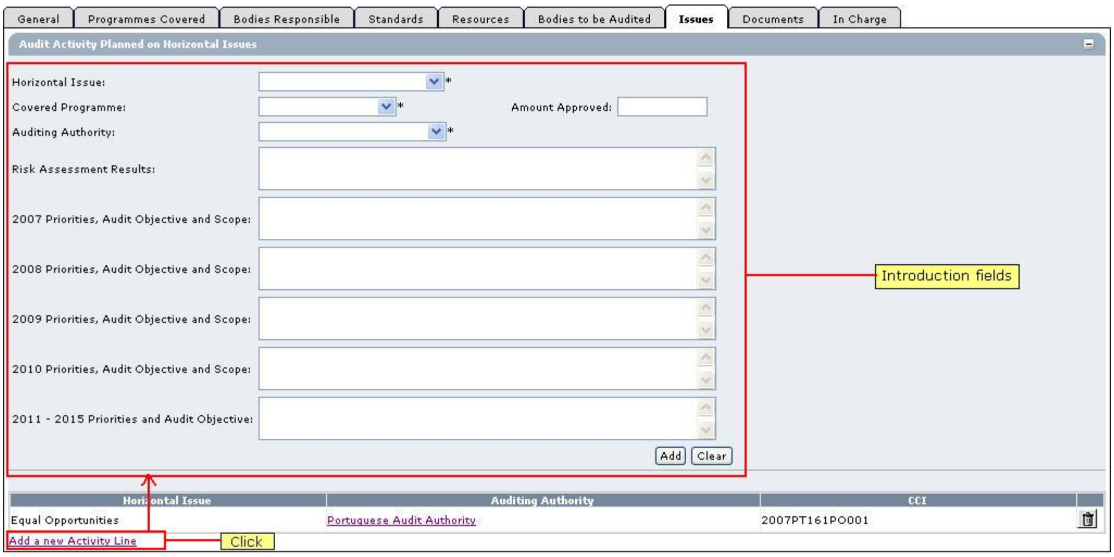


  Change the field settings as required. The following fields are available:

  - Horizontal Issue
  - Covered Programme
  - Amount Approved
  - Auditing Authority
  - Risk Assessment Results
  - 2007 Priorities, Audit Objectives and Scope
  - 2008 Priorities, Audit Objectives and Scope
  - 2009 Priorities, Audit Objectives and Scope
  - 2010 Priorities, Audit Objectives and Scope
  - 2011 – 2015 Priorities, Audit Objectives and Scope

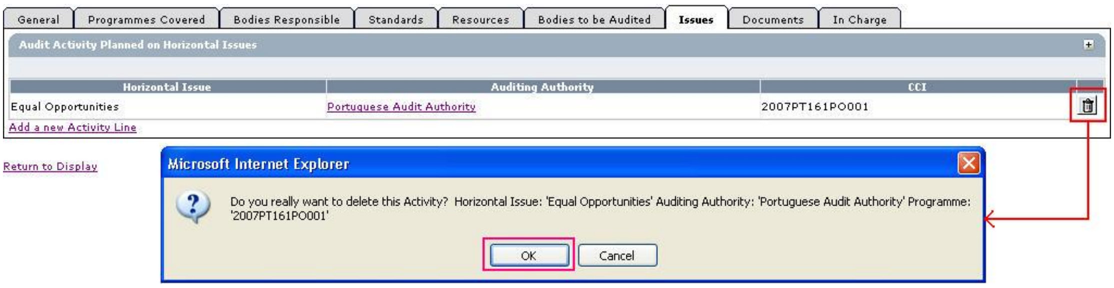
  Enter the required changes in the fields. Then click the ***Update*** button.

- Click the link ***Add a new Activity Line*** to add an additional entry to the table. The following screen is displayed with empty fields:



Fill out the fields as required and click the ***Add*** button.

- Click the ***Rubbish bin*** icon next to remove the matching Action Line:
  The following confirmation question is displayed:



Click the ***OK*** button to confirm the removal.

This concludes the procedure ***Updating the tab Issues***.

You can now:

- Update the tab ***Documents*** and ***Officials in Charge*** (logical next steps), these procedures are explained in the SFC2007 Introduction guide.
- Update another tab on the on the ***Audit Strategy Update*** screen. Refer to the Action Overview in the section ***Updating Audit Strategies***.

2.7. Validating Audit Strategies

When you validate an Audit Strategy, the system will check the validity and completeness of the information related to a version of the Audit Strategy. Refer to Appendix B: Validation rules for Audit Strategies for a detailed list of the validation rules. You will logically perform a validation of your Audit Strategy AFTER having created and updated it and BEFORE sending it to the European Commission for acceptance.

You can only validate an Audit Strategy, if it has the status ***Created*** or ***Returned*** (by the Commission).

Follow the procedure detailed in this section to validate an Audit Strategy.

1. **Search the Audit Strategy to be validated.**

   Refer to Searching existing Audit Strategies for a detailed description.

2. **Once you have accessed the *Audit Strategy Display* screen, click the *Validate* link.**

The Validation Results are displayed:

The table lists messages in three severity levels:

- ***Error***: Errors are blocking shortcomings to the Audit Strategy. The Audit Strategy will not get the ***Validated*** status and you will not be able to send it to the European Commission, as long as errors persist.
- ***Warning***: Warnings are non-blocking shortcomings to the Audit Strategy. The Audit Strategy will get the ***Validated*** status and you will be able to send it to the European Commission, while warnings persist. However, the Commission is more likely to return the Audit Strategy to you in order to remove the warnings.
- ***Info***: Informational messages provide a conclusion of the Error and Warning messages, such as the info message in the screen above:
  Audit Strategy could not be validated. Please correct errors.

For a detailed overview of the Validation Rules, refer to Appendix B: Validation Rules for Audit Strategies.

3. **Analyse the Validation results and correct the errors (and the warnings).**

   Refer to the procedures in section Updating Audit Strategies.

4. **Once you think you have corrected all errors (required) and all warnings (preferably), try validating the Audit Strategy again.**

5. **Repeat the steps above, until all errors have been eliminated.**

   The Validation report will look as follows:

6. **You can now send the Audit Strategy to the European Commission for approval.**

   Refer to Sending Audit Strategies to the European Commission.

2.8. Sending Audit Strategies to the European Commission

Once you have validated an Audit Strategy, you can send it to the European Commission for Approval.

Sending an Audit Strategy to the Commission is only possible, if it has the status ***Validated***.

Follow the procedure detailed in this section to send an Audit Strategy to the Commission.

1. **Search the Audit Strategy you want to send to the European Commission.**

   Refer to Searching existing Audit Strategies for a detailed description.

   Once you have accessed the Audit Strategy Display screen, click the ***Send*** link, as indicated below:

The following screen is displayed:

The Snapshot report is generated. This snapshot shows the data that will be sent to the Commission, once you confirm the sending.

2. **Click the link in the *Attachment* field to open and verify the PDF Snapshot report.**
3. **Click the *Yes* button.**

   Results:

   - The Audit Strategy is sent to the Commission.
   - The European Commission is notified of this event by means of a standard e-mail message.
   - The Audit Strategy Display screen is again displayed.
   - The Status of the Audit Strategy is set to ***Sent***.

This concludes the procedure ***Sending Audit Strategies to the European Commission***.

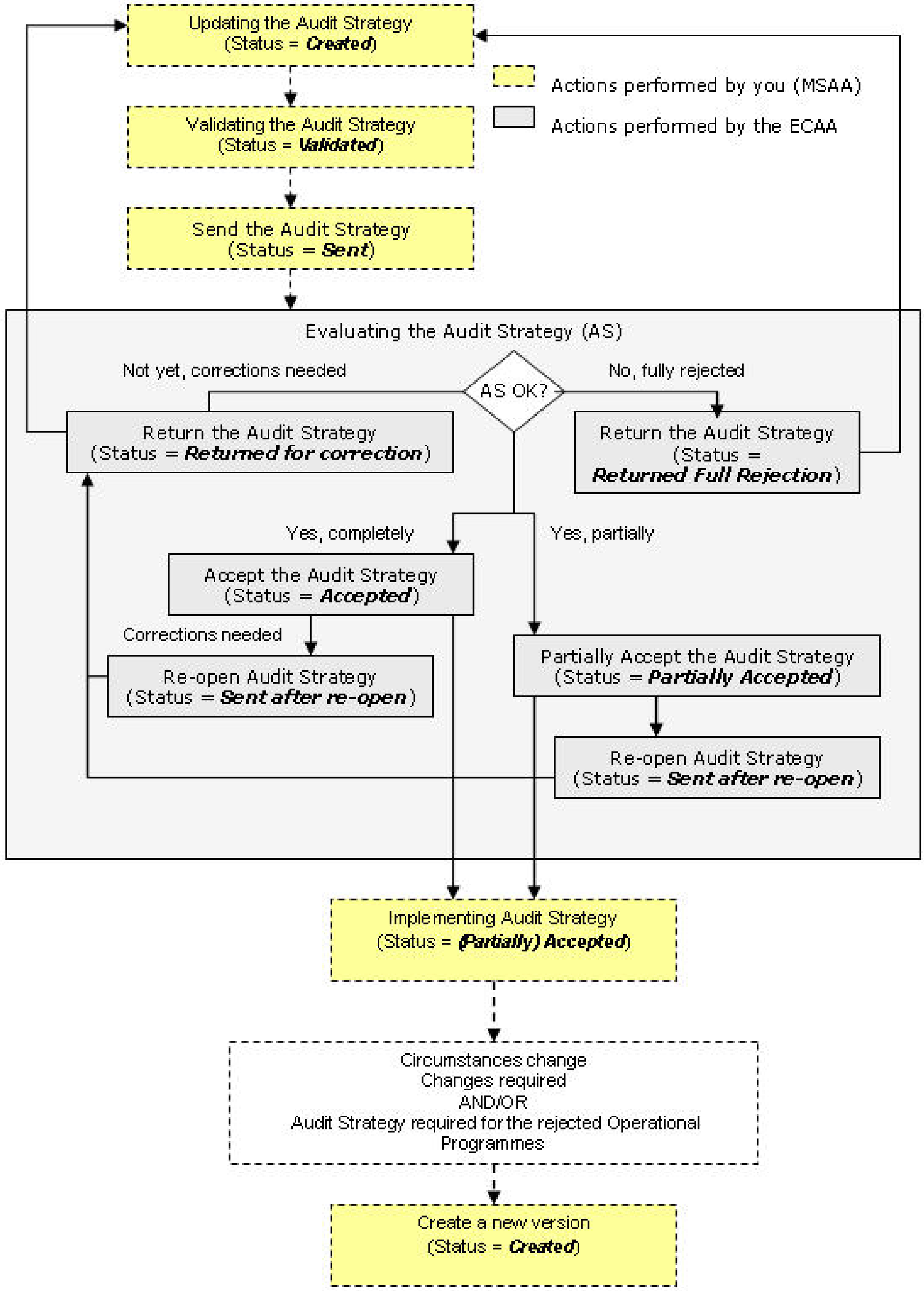
You will now have to wait until the European Commission evaluates your Audit Strategy and notifies you of their decision.

The Commission procedures are not explained in detail in this manual. For a short description, refer to Evaluating Audit Strategies (by the Commission).

Note: Once the Audit Strategy is sent to the Commission (status is ***Sent***), only the ***Officials in Charge*** and the ***Documents*** sections are available for editing. You are not able to modify the rest of the data.

2.9. Evaluating Audit Strategies (by the Commission)

The European Commission Audit Agent (ECAA) is responsible for evaluating the validated Audit Strategy you sent to the Commission. The following diagram provides an overview of the evaluation actions:

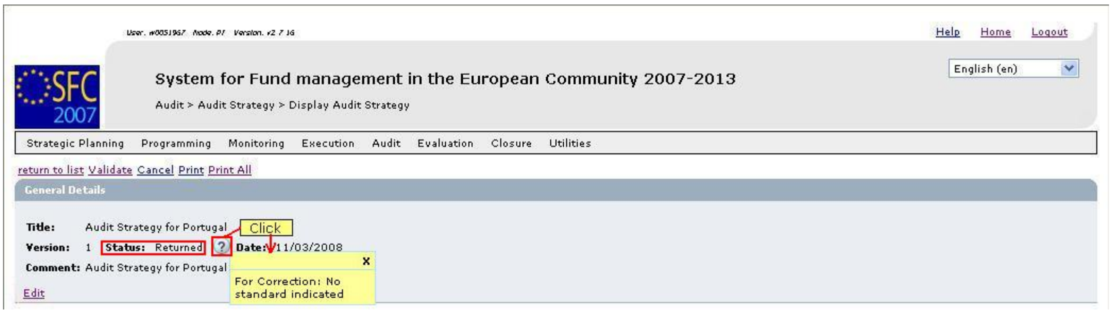


Explanation:

- **Returning the Audit Strategy for Correction**

  Upon reception of your validated Audit Strategy, the responsible ECAA determines if it can be accepted in its current form.

  If your Audit Strategy cannot be approved in its current form, the ECAA returns it to you for correction and sets its status to ***Returned***. You can follow its evolution in the Audit Strategy Display screen:



Click the Question Mark icon ( ) next to the ***Status*** field to see the Return type (here: ***For Correction***) and a short justification entered by the Commission (here: ***No standard indicated***).

Refer to the procedure [Correcting returned Audit Strategies](#) for detailed instructions.

- **Returning the Audit Strategy – Full Rejection**

  Upon reception of your validated Audit Strategy, the responsible ECAA determines if it can be accepted in its current form.

  If your Audit Strategy cannot be approved at all, the ECAA fully rejects it and sets its status to ***Returned***. You can follow its evolution in the Audit Strategy Display screen:

  A fully rejected Audit Strategy can always be modified and resubmitted. Refer to the procedure [Correcting returned Audit Strategies for detailed instructions](#).

- **Accepting the Audit Strategy (completely)**

  Upon reception of your validated Audit Strategy, the responsible ECAA determines if it can be approved in its current form.

  If your Audit Strategy can be accepted, the ECAA sets its status to ***Accepted***. You can follow its evolution in the Audit Strategy Display screen:

  Once the Commission has accepted your Audit Strategy, you can start implementing it.

  Note that you cannot change the settings of a Commission-approved Audit Strategy. The link ***Create a new version*** however allows you to create a new version of the Audit Strategy which might reflect changed circumstances. Refer to the procedure [Creating new versions of an Audit Strategy](#).

- **Partially accepting the Audit Strategy**

  Upon reception of your validated Audit Strategy, the responsible ECAA determines if it can be approved in its current form.

If your Audit Strategy covers more than one Operational Programme, it could be accepted for some OPs but rejected for other OPs. In that case, the ECAA indicates for which OPs the Audit Strategy is accepted and provides an explanation why it is not accepted for others. The status is set to ***Partially Accepted***. You can follow its evolution in the Audit Strategy Display screen:

Click the ***Print*** link to find out for which OPs your Audit Strategy was accepted and for which ones it was not:

Audit Strategy

Title: Audit Strategy for Portugal   Version: 1   Status: Partially Accepted   Last Modified: 18/03/2008

Comments: Audit Strategy for Portugal creation comment text

1. Programmes Covered

CCI	Title	Accepted	Non Acceptance Reason
2007PT161PO001	OP for Portugal	Yes	
2010PT16UPO022	junit testcase constant - do not use! 2010PT16UPO022	No	not ok

For the accepted Operational Programmes, you can start implementing the Audit Strategy.

For the not accepted Operational Programmes, you will have to create a new version of the Audit Strategy, as you cannot change the settings of a Commission-accepted Audit Strategy. Refer to the procedure Creating new versions of an Audit Strategy.

2.10. Correcting returned Audit Strategies

If the responsible European Commission Audit Agent (ECAA) determines that a sent Audit Strategy cannot be accepted in its current form, he will return it to the sender for correction.

You are notified of this event by means of an e-mail message in the following format:

From: "sfc2007-info@ec.europa.eu" <sfc2007-info@ec.europa.eu>
To: msaa@portugal.pt
Sent: Wednesday, March 12, 2008 1:19:39 PM
Subject: SFC2007 Event Notification

Object: Audit Strategy "Audit Strategy for Portugal" Version 1

Event: Returned

By: Commission

To: Portugal

Next Action: The Member State is expected to correct this Audit Strategy.

To review this Audit Strategy click here

Perform the following procedure to correct the Audit Strategy.

1. **Search returned Audit Strategy.**

   Click the ***Here*** link in the notification e-mail message above or refer to Searching existing Audit Strategies.

2. **In the *Audit Strategy Display* screen, browse to the *Associated Documents* section:**

Associated Documents

Title	Type	Language	Attachments	Document Date	Sent Date
Explanatory Note to the Audit Strategy for Portugal	MS Audit Strategy	Portuguese	1	06/03/2008	11/03/2008
prepareDocument - pt	Snapshot of data before send	Portuguese	1	11/03/2008	11/03/2008
Acknowledgement_pt.pdf	AS Sent Acknowledgement Document	Portuguese	1	11/03/2008	11/03/2008
Selecting the Audit Standard	EC Observations	English	1	11/03/2008	11/03/2008

Edit Click

If the ECAA attached a document to your Audit Strategy motivating his decision to return it to you for correction, this document will be listed in this section (probably on the last line).

3. **Click the link in the *Attachments* column to open the document and follow the guidelines to correct the Audit Strategy.**

4. **In the *Audit Strategy Display* screen, browse to the *History* section as well:**

History

Status	Comment	By Level	Date	User
Returned	No standard indicated	Commission	11/03/2008 17:07	w0050146
Sent		Portugal	11/03/2008 16:44	w0051967
Validated		Portugal	11/03/2008 15:28	w0051967
Created		Portugal	11/03/2008 15:28	w0051967
Created		Portugal	04/03/2008 15:21	w0051967

Look for the line marking the return of your Audit Strategy (probably the first line) and consult the ***Comment*** field. In this field, the ECAA may have briefly explained why he returned your Audit Strategy to you.

5. **Perform the required changes to the Audit Strategy.**

   Refer to the procedures described in section Updating Audit Strategies.

6. **Validate the revised Audit Strategy.**

   Refer to the procedure described in section Validating Audit Strategies.

7. **Send the revised and validated Audit Strategy again to the Commission.**

   Refer to the procedure described in section Sending Audit Strategies.

You will now have to wait until the European Commission evaluates your revised Audit Strategy and notifies you of their decision.

The Commission procedures are not explained in detail in this manual. For a short description, refer to Evaluating Audit Strategies (by the European Commission).

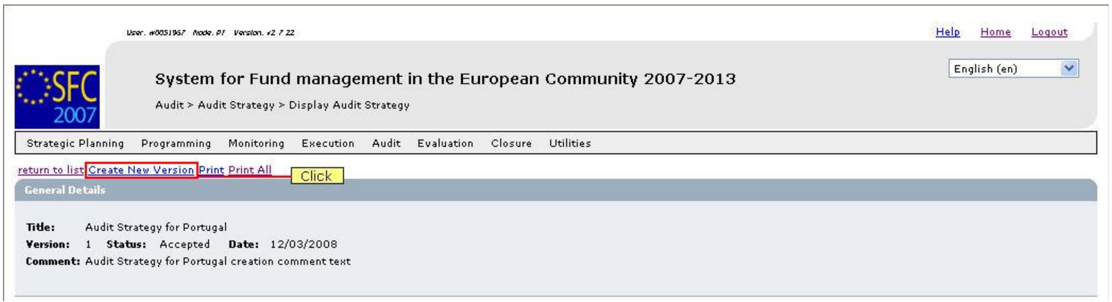
2.11. Creating a new version of an Audit Strategy

If you need to change the settings of an accepted Audit Strategy, you must create a new version of that Audit Strategy.

1. **Search the Audit Strategy for which you need to create a new version.**

   Refer to Searching existing Audit Strategies.

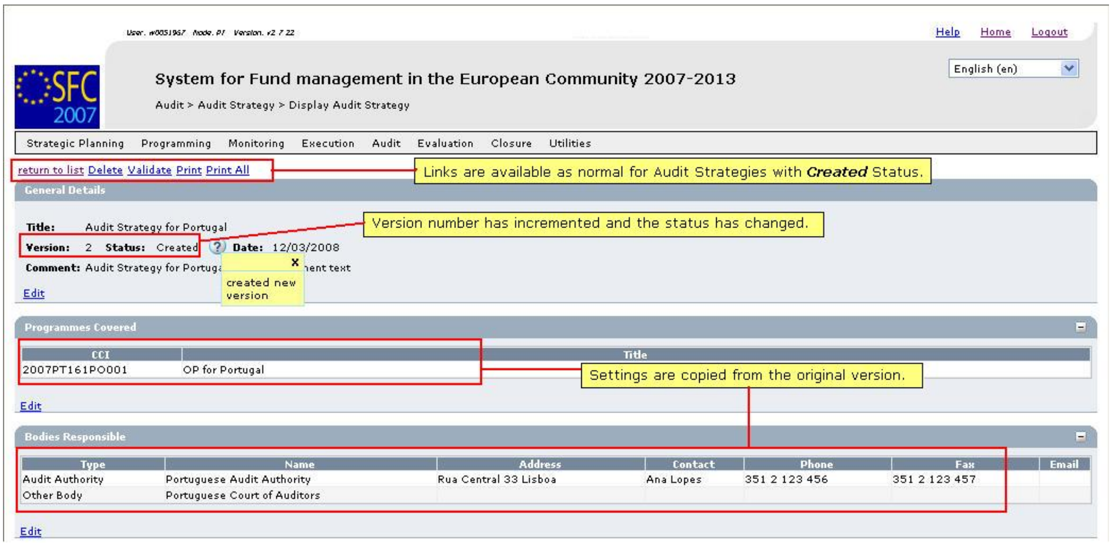
2. **In the Audit Strategy display screen, click the link *Create New Version*.**



The following screen is displayed:

3. **Click the *Yes* button.**

   The new version is created and displayed on the screen.
   Some settings in the ***General Details*** section have changed:



   The sections ***Associated Documents***, ***Last Validation Results*** and ***History*** are initialised.

4. **Perform the required updates for the new Audit Strategy version.**

   Refer to the procedures described in section Updating Audit Strategies.

5. **Validate the new version of the Audit Strategy.**

   Refer to the procedure described in the section Validating Audit Strategies.

6. **Send the validated Audit Strategy to the European Commission.**

   Refer to the procedure described in section Sending Audit Strategies.

7. **You will now have to wait until the European Commission evaluates the new version of the Audit Strategy and notifies you of their decision.**

   Refer to Evaluating Audit Strategies (by the European Commission).

2.12. Audit Strategy Data Fields

This section provides a detailed description of the data fields you can encounter when managing Audit Strategies. The fields are grouped in a table per section or tab.

The tables always have the same structure and contain the following information for each field:

- Field name
- Description
- Maximum Length (M.L.) expressed as a number of characters.

If the maximum field length is pre-defined, the field contains a dash (-). This is the case check boxes, for fields containing a date or another fix-format entry (such as a CCI) and for fields for which a predefined value must be selected from a drop-down list.

- Status: M (Mandatory), O (Optional), C (Calculated by the system)

2.12.1. General Audit Strategy Data Fields

The following table lists the data fields containing General Settings about the Audit Strategy. You can find them on one or more of the following screens:

- The Audit Strategy Search pane
- The List of Audit Strategies
- The Audit Strategy Creation wizard
- The ***General Details*** section of the Audit Strategy Display screen
- The ***General*** tab of the Audit Strategy Edit screen

Note: This does not mean that all listed fields appear on all screens.

Field name	Description	M.L.	Status
Title	This field contains a title for the Audit Strategy. It is defined by the Member State Audit Authority during the execution of the Creation Wizard. It can be updated, as long as the Audit Strategy has not been definitively approved by the European Commission.	255	M
Version	This field contains the number of this version of the Audit Strategy. It is a numeric value that is automatically incremented by 1, each time a new version of the Audit Strategy.	-	C
Status	This field contains the current state of the Audit Strategy. The following status indications apply: • Created • Validated • Sent • Accepted • Partially Accepted • Returned • Cancelled When you are searching for an existing Audit Strategy, you can select its status indication from the drop-down list.	-	C
Comment	This field contains the comment assigned to the Audit Strategy definition. It can be defined during the execution of the Audit Strategy. Furthermore it can be edited as long as the Audit Strategy has not been definitively approved by the European Commission.	2000	O
Previous Node	This field contains the Node where the Audit Strategy resided, before it was transferred to the current Node. When you are searching an Audit Strategy, select the required Node from the drop-down list.	-	C
Current Node	This field contains the Node where the Audit Strategy is residing now. When you are searching an Audit Strategy, you can select the required Node from the drop-down list.	-	C

Field name	Description	M.L.	Status
Date or ***Last Modified***	This field contains the date at which the Audit Strategy definition was changed for the last time.	-	C

3. MANAGING ANNUAL SUMMARIES

3.1. Introduction to the Annual Summaries

The Annual Summery is defined by the following:

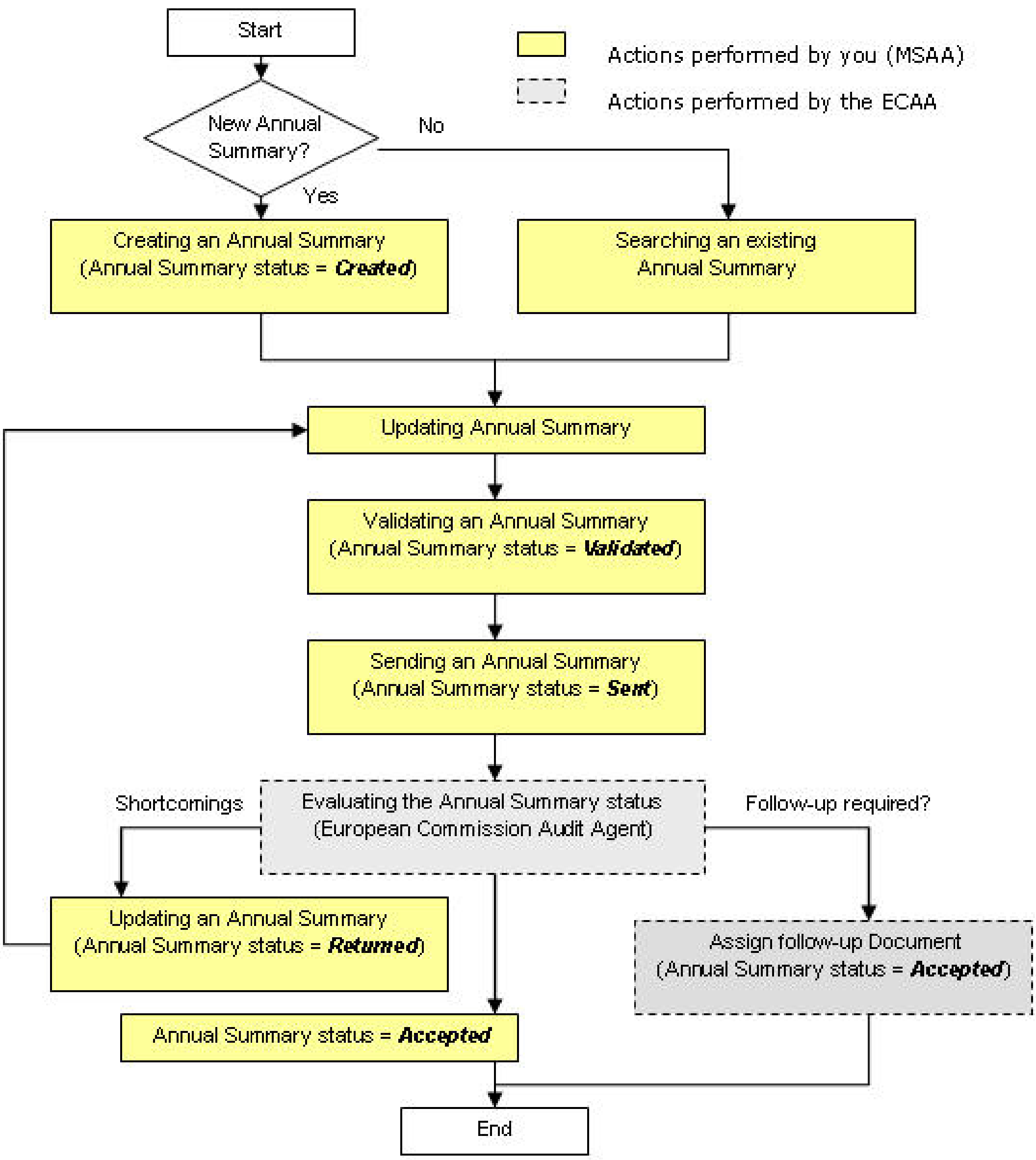
The Inter-Institutional Agreement (2006/c 139/01), paragraph 44, states:

“The institutions agree on the importance of strengthening internal control without adding to the administrative burden for which the simplification of the underlying legislation is a prerequisite. In this context, priority will be given to sound financial management aiming at a positive Statement of Assurance, for funds under shared management. Member States therefore undertake to produce an annual summary at the appropriate national level of the available audits and declarations.”

The Financial Regulation applicable to the EC Budget has been amended by the Council in 2006 to implement this provision. This amended regulation introduced a new Article 53b (3), which stipulates: "Member States shall produce an annual summary at the appropriate national level of the available audits and declarations".

3.2. Workflow Overview

Managing Annual Summaries involves going through a workflow consisting of several procedures performed by you, the Member State Management Authority (MSMA). An overview of this workflow is displayed below:



Click one of the links below to access a detailed description:

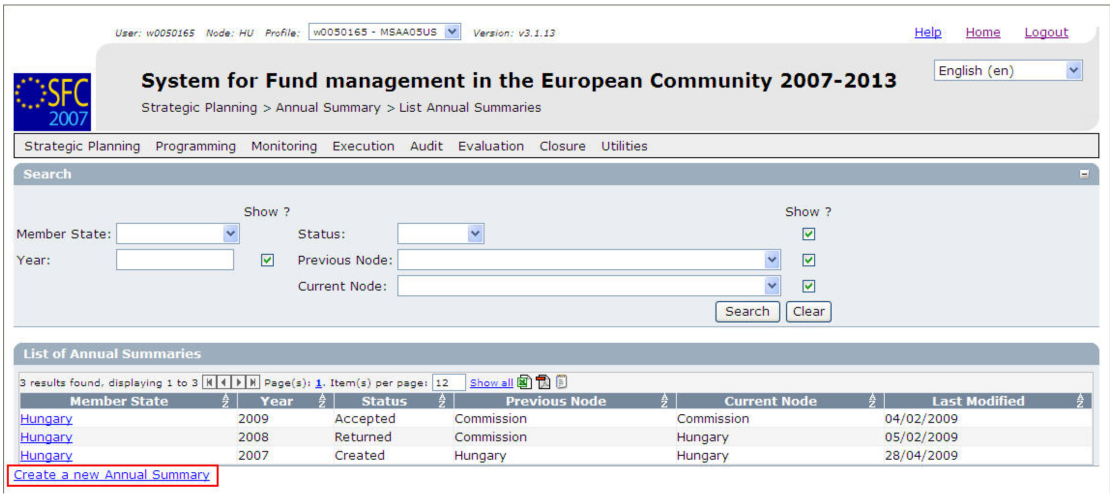
- Creating Annual Summaries
- Searching and displaying existing Annual Summaries
- Updating Annual Summaries
- Validating Annual Summaries
- Sending Annual Summaries to the Commission
- Evaluating Annual Summaries (by the Commission)
- Correcting returned Annual Summaries

3.3. Creating Annual Summaries

Follow this procedure to create an Annual Summary.

1. On the SFC2007 initial screen, select the option *Annual Summary* | *Structured Version* from the *Strategic Planning* drop-down menu.

The following screen is displayed:



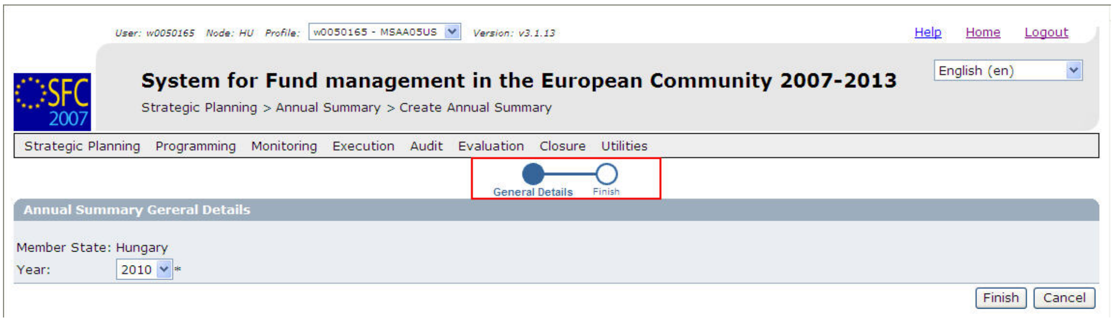
This screen contains the following standard elements:

- ***Search pane:*** This pane allows defining search criteria for searching Annual Summaries.
- ***List of Annual Summaries:*** This pane lists default information for existing Annual Summaries.
- ***Create a new Annual Summary*** link

A detailed description of the standard User Interface elements is provided in the SFC2007 Introduction Manual.

2. Click the link *Create a new Annual Summary*.

The following screen is displayed:



The current step ***General Details*** is highlighted. The following fields are available:

- Member State
- Year

For a description of these fields, refer to section General Annual Summary Data fields or click an individual link in the list above.

3. Select the required year indication from the drop-down list and click the *Finish* button.

The following confirmation message is briefly displayed:

Annual Summary created!

Then the following screen is displayed:

This screen contains a number of tabs allowing updating (editing and/or completing) the Annual Summary definition.

4. **Fill out the mandatory fields on the *General* tab and click the *Save* button.**

The following fields are mandatory:

- Signer of the Annual Summary
- Body represented by the Signer

The following fields are optional:

- Title of the Signer
- Legal Act Reference appointing the Body

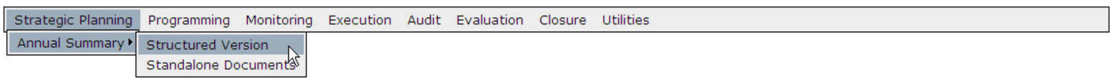
For a description of these fields, refer to section General Annual Summary Data fields or click an individual link in the list above.

Refer to Updating Annual Summaries for a detailed description of the other tabs available in this screen.

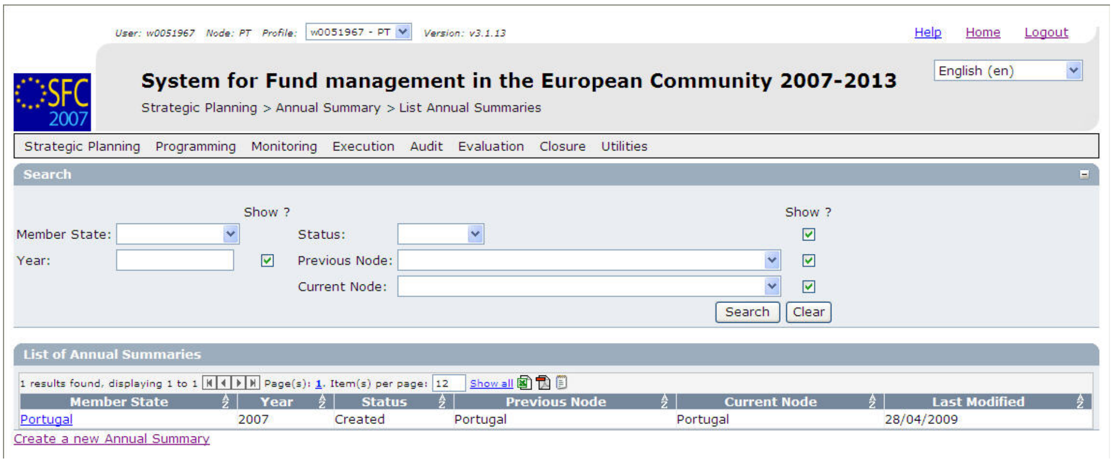
3.4. Searching and displaying existing Annual Summaries

You typically search an existing Annual Summary, if you need to display or update its settings.

1. **On the SFC2007 initial screen, select the option *Annual Summary | Structured Version* from the *Strategic Planning* drop-down menu:**



The following screen is displayed:



This screen contains the following standard elements:

- ***Search pane:*** This pane allows defining search criteria for searching Communication Plans.
- ***List of Annual Summaries:*** This pane lists default information for existing Annual Summaries.
- ***Create a new Annual Summary*** link

A detailed description of the standard User Interface elements is provided in the SFC2007 Introduction Manual.

2. **Define search criteria in the Search pane, if you do not immediately find the required Communication Plan.**

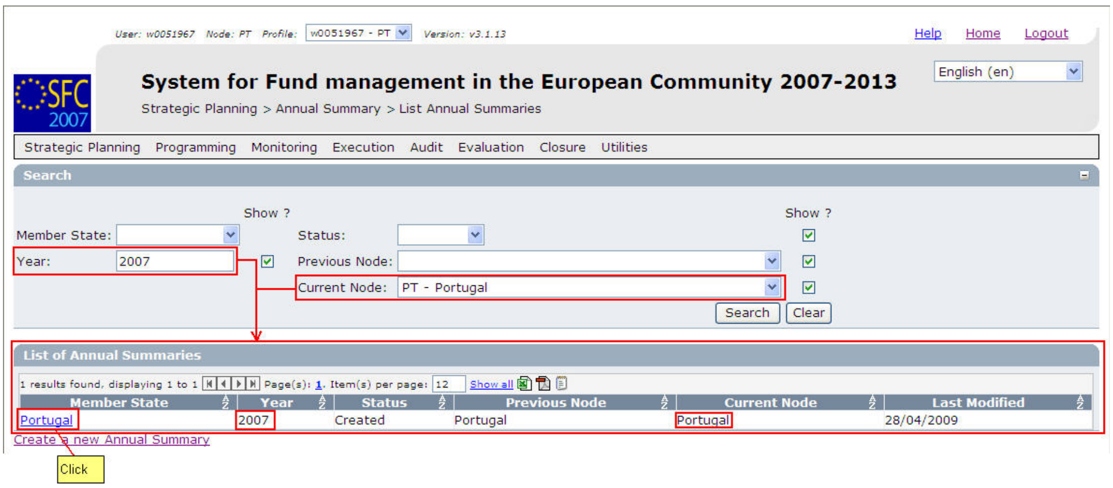
The following search fields are available:

- Member State
- Year
- Status
- Previous Node
- Current Node

For a description of these fields, refer to section General Annual Summary Data fields or click an individual link in the list above.

3. **Click the *Search* button.**

The Communication Plans matching your search criteria are displayed in the ***List of Communication Plans***:



4. **Click the link in the *Member State* column matching the Annual Summary you want to display.**

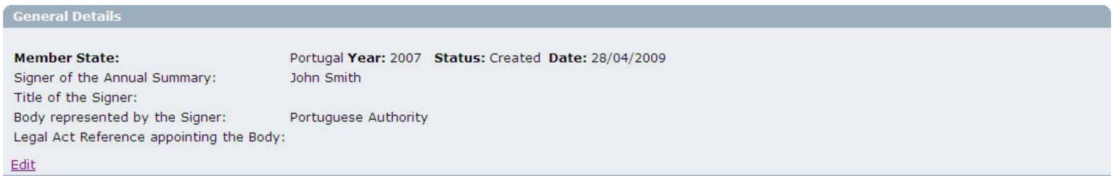
   The details for the selected Annual Summary are shown on the ***Annual Summary Display*** screen.

5. **Select a link at the top of the *Display* screen, if required.**

The following links are available:

Link	Description
Return to list	Click this link to return to the list of Annual Summaries matching your search criteria.
Delete	Click this link to delete the currently displayed Annual Summary. The following dialog is displayed:  Confirm or cancel the deletion.
Print	Click this link to generate a Summary Report about the Annual Summary. Refer to Appendix E.1 Print Report.
Print All	This link is always available. Click this link to generate a Detailed Report about the Annual Summary. Refer to Appendix E.2 Print All Report.

6. **Verify the settings in the *General Details* section.**



   This section lists the basic settings for this Communication Plan. The following fields are available:

   - Member State
   - Year
   - Status
   - Date
   - Signer of the Annual Summary

- [Title of the Signer]
- [Body represented by the Signer]
- [Legal Act Reference appointing the Body]

Click the ***Edit*** link in this section to change its settings. For a detailed description of the fields and the update procedure, refer to [Updating the tab General].

7. **Verify the settings in the section entitled *2007 - 2013 Expenditure certified and declared to the Commission in the Annual Summary year (non cumulative amounts, in euro)*.**

2007 - 2013 Expenditure certified and declared to the Commission in the Annual Summary year (non cumulative amounts, in euro)

Operational Programme	Total Expenses Amount	Corresponding Public Contribution
2010PT06RPO022 (EAFRD)	1,000,000.00	250,000.00
2010PT06RPO023 (EAFRD)	2,000,000.00	500,000.00
2010PT14FPO022 (EFF)	3,000,000.00	750,000.00
2010PT14FPO023 (EFF)	4,000,000.00	1,000,000.00
2010PT16UPO022 (ERDF/CF)	5,000,000.00	1,250,000.00
2010PT16UPO023 (ERDF/CF)	6,000,000.00	1,500,000.00
2010PT051PO022 (ESF)	7,000,000.00	2,000,000.00
2010PT051PO023 (ESF)	8,000,000.00	2,250,000.00
Grand total EAFRD	3,000,000.00	750,000.00
Grand total EFF	7,000,000.00	1,750,000.00
Grand total ERDF/CF	11,000,000.00	2,750,000.00
Grand total ESF	15,000,000.00	4,250,000.00
Grand total	36,000,000.00	9,500,000.00

Edit

This table lists the following information for each Operational Programme referring to the selected Member State and for the Year matching the Annual Summary:

- Operational Programme CCI
- Total Expenses Amount
- Corresponding Public Contribution

At the end of the table there is a line with total amounts for each contributing Fund:

- EAFRD
- EFF
- ERDF/CF
- ESF

The last line is a total amount of all Funds combined.

Click the ***Edit*** link in this section to change its settings. For a detailed description of the update procedure, refer to [Updating the subtab Expenditure – Table 1].

8. **Verify the settings in the section entitled *2007 - 2013 Expenditure discrepancies (in euro)*.**

2007 - 2013 Expenditure discrepancies (in euro)

Operational Programme	Amount	Justification
2010PT051PO022	25,201.00	Justification text for 25201 €
2010PT051PO023	52,125.00	Justification text for 52125 €

Edit

This section lists the following information for each defined Discrepancy:

- Operational Programme CCI
- Amount
- Justification

Click the ***Edit*** link in this section to change its settings. For a detailed description of the update procedure, refer to [Updating the subtab Expenditure - Table 1 Discrepancies].

9. **Verify the settings in the section entitled *2007 - 2013 Amounts withdrawn and recovered in the Annual Summary year (non-cumulative amounts, in euro)*.**

2007 - 2013 Amounts withdrawn and recovered in the Annual Summary year (non-cumulative amounts, in euro)

Operational Programme	Withdrawals Total Expenditure	Withdrawals Public contribution	Withdrawals EU contribution	Recoveries Total expenditure	Recoveries Public contribution	Recoveries EU contribution
2010PT06RPO022 (EAFRD)	100,000.00	70,000.00	30,000.00	10,000.00	7,000.00	3,000.00
2010PT06RPO023 (EAFRD)	125,000.00	100,000.00	25,000.00	12,500.00	25,000.00	2,500.00
2010PT14FPO022 (EFF)	150,000.00	120,000.00	30,000.00	15,000.00	3,000.00	3,000.00
2010PT14FPO023 (EFF)	167,500.00	150,000.00	17,500.00	16,750.00	1,675.00	1,750.00
2010PT16UPO022 (ERDF/CF)	180,000.00	160,000.00	20,000.00	18,000.00	16,000.00	2,000.00
2010PT16UPO023 (ERDF/CF)	210,000.00	180,000.00	30,000.00	21,000.00	10,000.00	3,000.00
2010PT051PO022 (ESF)	240,000.00	220,000.00	20,000.00	24,500.00	10,000.00	2,000.00
2010PT051PO023 (ESF)	275,000.00	250,000.00	25,000.00	27,500.00	10,000.00	2,500.00
Grand total EAFRD	225,000.00	170,000.00	55,000.00	22,500.00	32,000.00	5,500.00
Grand total EFF	317,500.00	270,000.00	47,500.00	31,750.00	4,675.00	4,750.00
Grand total ERDF/CF	390,000.00	340,000.00	50,000.00	39,000.00	26,000.00	5,000.00
Grand total ESF	515,000.00	470,000.00	45,000.00	52,000.00	20,000.00	4,500.00
Grand total	1,447,500.00	1,250,000.00	197,500.00	145,250.00	82,675.00	19,750.00

Edit

This section lists the following information for each Operational Programme:

- Operational Programme CCI
- Withdrawals Total Expenditure
- Withdrawals Public Contribution
- Withdrawals EU Contribution
- Recoveries Total Expenditure
- Recoveries Public Contribution
- Recoveries EU Contribution

At the end of the table there is a line with total amounts for each contributing Fund:

- EAFRD
- EFF
- ERDF/CF
- ESF

The last line is a total amount of all Funds combined.

Click the ***Edit*** link in this section to change its settings. For a detailed description of the fields, refer to the section Expenditure Data Fields or click an individual link in the list above. For a detailed description of the update procedure, refer to Updating the subtab Expenditure – Table 2.

10. **Verify the settings in the section entitled *2007 - 2013 Pending Recoveries as at 31/12 of the Annual Summary year (in euro)*.**

2007 - 2013 Pending Recoveries as at 31/12 of the Annual Summary year (in euro)

Operational Programme	Public contribution to be recovered	EU contribution to be recovered
2010PT06RPO022 (EAFRD)	15,000.00	5,000.00
2010PT06RPO023 (EAFRD)	20,000.00	10,000.00
2010PT14FPO022 (EFF)	25,000.00	15,000.00
2010PT14FPO023 (EFF)	30,000.00	20,000.00
2010PT16UPO022 (ERDF/CF)	35,000.00	25,000.00
2010PT16UPO023 (ERDF/CF)	40,000.00	30,000.00
2010PT051PO022 (ESF)	45,000.00	35,000.00
2010PT051PO023 (ESF)	50,000.00	40,000.00
Grand total EAFRD	35,000.00	15,000.00
Grand total EFF	55,000.00	35,000.00
Grand total ERDF/CF	75,000.00	55,000.00
Grand total ESF	95,000.00	75,000.00
Grand total	260,000.00	180,000.00

Edit

This section lists the following information for each Operational Programme:

- Operational Programme CCI
- Public contribution to be recovered
- EU contribution to be recovered

At the end of the table there is a line with total amounts for each contributing Fund:

- EAFRD
- EFF
- ERDF/CF
- ESF

The last line is a total amount of all Funds combined.

Click the ***Edit*** link in this section to change its settings. For a detailed description of the fields and the update procedure, refer to Updating the subtab Expenditure – Table 3.

11. **Verify the settings in the section entitled *2000-2006 Expenditure certified and declared to the Commission in the Annual Summary year. (SF non-cumulative amounts, in euro)*.**

2000-2006 Expenditure certified and declared to the Commission in the Annual Summary year. (SF non-cumulative amounts, in euro)

Operational Programme	Community	Other Public	Private	Total expenditure
1999PT061PO007 (EAGGF)	125,000.00	250,000.00	500,000.00	875,000.00
1999PT161PO011 (EAGGF)	250,000.00	500,000.00	1,000,000.00	175,000.00
1999PT161PO012 (EAGGF)				
1999PT161PO013 (EAGGF)				
1999PT161PO014 (EAGGF)				
1999PT161PO015 (EAGGF)				
1999PT161PO016 (EAGGF)				
(Truncated)				
2000RG160PC005 (INTERREG)				
2001RG160PC003 (INTERREG)				
Grand total EAGGF	375,000.00	750,000.00	1,500,000.00	1,050,000.00
Grand total ERDF				
Grand total ESF				
Grand total FIFG				
Grand total INTERREG				
Grand total	375,000.00	750,000.00	1,500,000.00	1,050,000.00

Edit

This section lists the following expenditure amounts for each Operational Programme:

- Community
- Other Public
- Private
- Total Expenditure

At the end of the table there is a line with total amounts for each Fund:

- EAGGF
- ERDF
- ESF
- FIFG
- INTERREG

The last line is a total amount of all Funds combined.

Click the ***Edit*** link in this section to change its settings. For a detailed description of the fields and the update procedure, refer to Updating the subtab Expenditure – Table 4.

12. **Verify the settings in the section entitled *2000-2006 Expenditure certified and declared to the Commission in the Annual Summary year. (CF non-cumulative amounts, in euro)*.**

2000-2006 expenditure certified and declared to the Commission in the Annual Summary year. (CF, non cumulative amounts, in euro)

Project	Total expenditure certified (public and private funding)
2000PT16CPA001	100,000.00
2000PT16CPE001	200,000.00
2000PT16CPE003	300,000.00
2000PT16CPE004	
2000PT16CPE006	
	(Truncated)
2006PT16CPT001	
2006PT16CPT002	700,000.00
Grand total CF	1,300,000.00

Edit

This section lists the following information for each Project:

- Project CCI
- Total Expenditure certified

At the end of the table there is a line with a total amount for all Projects (or for the Cohesion Fund).

Click the ***Edit*** link in this section to change its settings. For a detailed description of the fields and the update procedure, refer to Updating the subtab Expenditure – Table 5.

13. **Verify the settings in the section entitled *2000-2006 Amounts withdrawn and recovered in the Annual Summary year (SF, non-cumulative amounts, in euro)*.**

2000-2006 Amounts withdrawn and recovered in the Annual Summary year (SF, non-cumulative amounts, in euro)

Operational Programme	Withdrawals total public funding	Withdrawals EU contribution	Recoveries total public funding	Recoveries EU contribution
1999PT061PO007 (EAGGF)	1,000,000.00	125,000.00	20,000.00	5,000.00
1999PT161PO011 (EAGGF)	2,000,000.00	250,000.00	40,000.00	10,000.00
1999PT161PO012 (EAGGF)	3,000,000.00	375,000.00	60,000.00	15,000.00
1999PT161PO013 (EAGGF)				
	(Truncated)			
2000PT161PO001 (FIFG)				
2000RG160PC005 (INTERREG)	10,000,000.00	2,500,000.00	100,000.00	20,000.00
2001RG160PC003 (INTERREG)	20,000,000.00	5,000,000.00	200,000.00	40,000.00
Grand total EAGGF	6,000,000.00	750,000.00	120,000.00	30,000.00
Grand total ERDF				
Grand total ESF				
Grand total FIFG				
Grand total INTERREG	30,000,000.00	7,500,000.00	300,000.00	60,000.00
Grand total	36,000,000.00	8,250,000.00	420,000.00	90,000.00

Edit

This section lists the following information for each Project:

- Operational Programme CCI
- Withdrawals total public funding
- Withdrawals EU contribution
- Recoveries total public funding
- Recoveries EU contribution

At the end of the table there is a line with a total amount for each contributing Fund as well as a Grand total.

Click the ***Edit*** link in this section to change its settings. For a detailed description of the fields and the update procedure, refer to Updating the subtab Expenditure – Table 6.

14. **Verify the settings in the section entitled *2000-2006 Amounts withdrawn and recovered in the Annual Summary year (CF, non-cumulative amounts, in euro)*.**

2000-2006 Amounts withdrawn and recovered in the Annual Summary year (CF, non-cumulative amounts, in euro)

Project	Withdrawals total public funding	Withdrawals EU contribution	Recoveries total public funding	Recoveries EU contribution
2000PT16CPA001	500,000.00	150,000.00	20,000.00	12,000.00
2000PT16CPE001	1,000,000.00	300,000.00	40,000.00	24,000.00
2000PT16CPE003				
	(Truncated)			
2006PT16CPE003				
2006PT16CPT001	1,500,000.00	45,000.00	12,000.00	3,000.00
2006PT16CPT002	3,000,000.00	90,000.00	24,000.00	6,000.00
Grand total CF	6,000,000.00	585,000.00	96,000.00	45,000.00

Edit

This section lists the following information for each Project:

- Project Code (CCI?)
- Withdrawals total public funding
- Withdrawals EU contribution
- Recoveries total public funding
- Recoveries EU contribution

At the end of the table there is a line with a total amount for all Projects.

Click the ***Edit*** link in this section to change its settings. For a detailed description of the fields and the update procedure, refer to Updating the subtab Expenditure – Table 7.

15. **Verify the settings in the section entitled *2000-2006 Pending recoveries as at 31/12 of the Annual Summary year (SF, in euro)***

2000-2006 Pending recoveries as at 31/12 of the Annual Summary year (SF, in euro)

Operational Programme	Public contribution to be recovered	EU contribution to be recovered
1999PT061PO007 (EAGGF)	20,000.00	8,000.00
1999PT161PO011 (EAGGF)	40,000.00	16,000.00
1999PT161PO012 (EAGGF)	80,000.00	32,000.00
1999PT161PO013 (EAGGF)		
	(Truncated)	
2000PT161PO001 (FIFG)		
2000RG160PC005 (INTERREG)	70,000.00	33,000.00
2001RG160PC003 (INTERREG)	160,000.00	64,000.00
Grand total EAGGF	140,000.00	56,000.00
Grand total ERDF		
Grand total ESF		
Grand total FIFG		
Grand total INTERREG	230,000.00	97,000.00
Grand total	370,000.00	153,000.00

Edit

This section lists the following information for each Project:

- Operational Programme CCI
- Public contribution to be recovered
- EU contribution to be recovered

At the end of the table there is a line with total amounts for each contributing Fund, as well as a total amount for all Funds.

Click the ***Edit*** link in this section to change its settings. For a detailed description of the fields and the update procedure, refer to Updating the subtab Expenditure – Table 8.

16. **Verify the settings in the section entitled *2000-2006 Pending recoveries as at 31/12 of the Annual Summary year (CF, in euro)***

2000-2006 Pending recoveries as at 31/12 of the Annual Summary year (CF, in euro)

Project	Public contribution to be recovered	EU contribution to be recovered
2000PT16CPA001	50,000.00	20,000.00
2000PT16CPE001	60,000.00	30,000.00
2000PT16CPE003	70,000.00	40,000.00
2000PT16CPE004		
	(Truncated)	
2006PT16CPE003		
2006PT16CPT001	23,000.00	3,000.00
2006PT16CPT002	33,000.00	4,300.00
Grand total CF	236,000.00	97,300.00

Edit

This section lists the following information for each Project:

- Project
- Public contribution to be recovered
- EU contribution to be recovered

At the end of the table there is a line with a total amount for all Projects.

Click the ***Edit*** link in this section to change its settings. For a detailed description of the fields and the update procedure, refer to Updating the subtab Expenditure – Table 9.

17. **Verify the settings in the section entitled *2007 – 2013 Summary of Audit Opinions*.**

2007 - 2013 Summary of audit opinions

Operational Programme	Audit Opinion	Material qualifications	Quantification of deficiencies / Irregularities	Measures taken (for systemic problems)	Error rates (from audits of operations)
2010PT06RPO022 (EAFRD)	Adverse Opinion	Material qualification comment 1	1,000.00	corrections by MS 1	12.00
2010PT06RPO023 (EAFRD)	Disclaimer of Opinion	Material qualification comment 2	2,000.00	corrections by MS 2	15.00
2010PT14FPO022 (EFF)	Qualified Opinion	Material qualification comment 3	3,000.00	corrections by MS 3	18.00
2010PT14FPO023 (EFF)	Unqualified Opinion	Material qualification comment 4	2,000.00	corrections by MS 4	15.00
2010PT16UPO022 (ERDF/CF)	Adverse Opinion	Material qualification comment 5	1,000.00	corrections by MS 5	12.00
2010PT16UPO023 (ERDF/CF)	Disclaimer of Opinion	Material qualification comment 6	2,000.00	corrections by MS 6	15.00
2010PT051PO022 (ESF)	Qualified Opinion	Material qualification comment 7	3,000.00	corrections by MS 7	18.00
2010PT051PO023 (ESF)	Unqualified Opinion	Material qualification comment 8	1,000.00	corrections by MS 8	15.00

Edit

This section lists the following information for each Operational Programme referring to the Member State and for which Audit Activities have been performed during the Annual Summary year:

- Operational Programme CCI
- Audit Opinion
- Material qualifications
- Quantifications of deficiencies/Irregularities
- Measures taken (for systemic problems)
- Error Rates (from Audits of operations)

Click the ***Edit*** link in this section to change its settings. For a detailed description of the fields and the update procedure, refer to Updating the subtab Expenditure – Table 10.

18. **Verify the settings in the section entitled *2007 – 2013 Results of system audits performed from 1 July to 31 December of the Annual Summary year*.**

2007-2013 Results of system audits performed from 1 July to 31 December of the Annual Summary year

Operational Programme	Date	Bodies Audited	Conclusion on System	Material qualifications	Quantification of deficiencies / irregularities	Measures taken (for systemic problems)
2010PT06RPO022 (EAFRD)	09/08/2007	MS Body	Adverse Opinion	Material qualifications comment	15.00	Measure description
2010PT06RPO023 (EAFRD)	19/08/2007	MS Body	Disclaimer of Opinion	Material qualifications comment	20.00	Measure description
2010PT14FPO022 (EFF)	09/09/2007	MS Body	Qualified Opinion	Material qualifications comment	15.00	Measure description
2010PT14FPO023 (EFF)	19/09/2007	MS Body	Unqualified Opinion	Material qualifications comment	20.00	Measure description
2010PT16UPO022 (ERDF/CF)	09/10/2007	MS Body	Adverse Opinion	Material qualifications comment	25.00	Measure description
2010PT16UPO023 (ERDF/CF)	19/10/2007	MS Body	Disclaimer of Opinion	Material qualifications comment	30.00	Measure description
2010PT051PO022 (ESF)	09/11/2007	MS Body	Qualified Opinion	Material qualifications comment	25.00	Measure description
2010PT051PO023 (ESF)	19/11/2007	MS Body	Unqualified Opinion	Material qualifications comment	30.00	Measure description

Edit

This section lists the following information for each Project:

- Operational Programme CCI
- Date
- Bodies Audited
- Conclusion on System
- Material qualifications
- Quantifications of deficiencies/Irregularities
- Measures taken (for systemic problems)

Click the ***Edit*** link in this section to change its settings. For a detailed description of the fields and the update procedure, refer to Updating the subtab Expenditure – Table 11.

19. **Verify the settings in the section entitled *2000 – 2006 Results of audits performed in Annual Summary year*.**

2000-2006 Results of audits performed in Annual Summary year

Programme	Date	Bodies audited	Main findings and conclusions	Measures taken (for systemic problems)	Error rates year N-1	Expenditure checked (1)
1999PT061PO007 (EAGGF)	07/08/2007	MS body 1	Everything OK	None	2.00	75.00
1999PT161PO011 (EAGGF)	17/08/2007	MS body 2	Remarks	Some implemented	15.00	75.00
1999PT161PO012 (EAGGF)	27/08/2007	MS body 3	Serious shortcomings	Complete review	35.00	60.00
1999PT161PO013 (EAGGF)						
			(Truncated)			
2001RG160PC003 (INTERREG)						
CF Overall assessment	07/09/2007	MS Bodies 1, 2 and 3	Remarks for specific OPs	Review when required	12.00	70.00

Edit

This section lists the following information for each project:

- Operational Programme CCI
- Date
- Bodies Audited
- Main findings and conclusions
- Measures taken (for systemic problems)
- Error rates year N-1
- Expenditure checked

For a detailed description of the fields and the update procedure, refer to Updating the subtab Expenditure – Table 12.

20. **Verify the settings in the section entitled *Overall Analysis*.**

Overall Analysis

The Overall Analysis describes the conclusions of the Expenditure and Audit Activity tables. It is defined by the MSAA and has a maximum length of 2000 characters.

Edit

This section contains the Overall Analysis description as entered by the Member State user. For a detailed description of the update procedure, refer to Updating the tab Analysis.

21. **Verify the settings in the section entitled *Overall Level of Assurance Statement.***

Overall Level of Assurance Statement

The Overall Level of Assurance Statement describes the conclusions of the MSAA. This text has a maximum length of 2000 characters.

Edit

This section contains the Level of Assurance Statement as entered by the Member State user. For a detailed description of the update procedure, refer to Updating the tab Statement.

22. **Verify the settings in the *Associated Documents* section.**

Associated Documents

Title	Type	Language	Attachments	Document Date	Sent Date
Annual Summary document	Annual Summary	Portuguese	1	20/12/2007	
Additional tables	Other MS Document	Portuguese	1 2	20/12/2007	

Edit

This section lists information on the Documents and attachments defined for the Communication Plan.

The following document types can be associated with an Annual Summary:

- Annual Summary
- Other MS Document

Click the ***Edit*** link in this section to change the settings. For a detailed description of the fields and the update procedure, refer to the section ***Documents tab*** in the SFC2007 Introduction Manual.

23. **Verify the settings in the *Officials in Charge* section.**

Officials in Charge

Name	Phone	Fax	Email	Valid From	Until
official 4 (EC) ES			sfc2007-info@ec.europa.eu		
official 3 (EC) DE			sfc2007-info@ec.europa.eu		

Edit

This section lists information on the Officials in Charge of the Annual Summary. Click the ***Edit*** link in this section to change the settings. For a detailed description of the fields and the update procedure, refer to the section ***Officials in Charge*** in the SFC2007 Introduction Manual.

24. **Verify the settings in the *Latest Validation Results* section.**

Latest Validation Results

Date	Severity	Message
05/05/2009	Warning	At least one Official in Charge of the Member state should exist.
05/05/2009	Info	Object has been validated.

This section lists error, warning and information messages about the last validation attempt. At least all errors must be corrected before the Annual Summary can be sent to the European Commission. For a detailed description of the Validation process, refer to Validating Annual Summaries.

25. **Verify the settings in the *History* section.**

History

Status	Comment	By Level	Date	User
Created		Portugal	06/05/2009 11:37	w0051967
Created		Portugal	06/05/2009 11:36	w0051967
Created		Portugal	06/05/2009 11:11	w0051967
Created		Portugal	06/05/2009 10:53	w0051967
Created		Portugal	06/05/2009 10:33	w0051967
Validated		Portugal	05/05/2009 17:21	w0051967
Created		Portugal	05/05/2009 17:17	w0051967
Created	created by wizard	Portugal	28/04/2009 15:33	w0051967

This section lists, in inversed chronological order, all "events" that occurred during the life of this Annual Summary. All entries are read-only, some are generated by the system, while others have been defined by a Commission or Member State user.

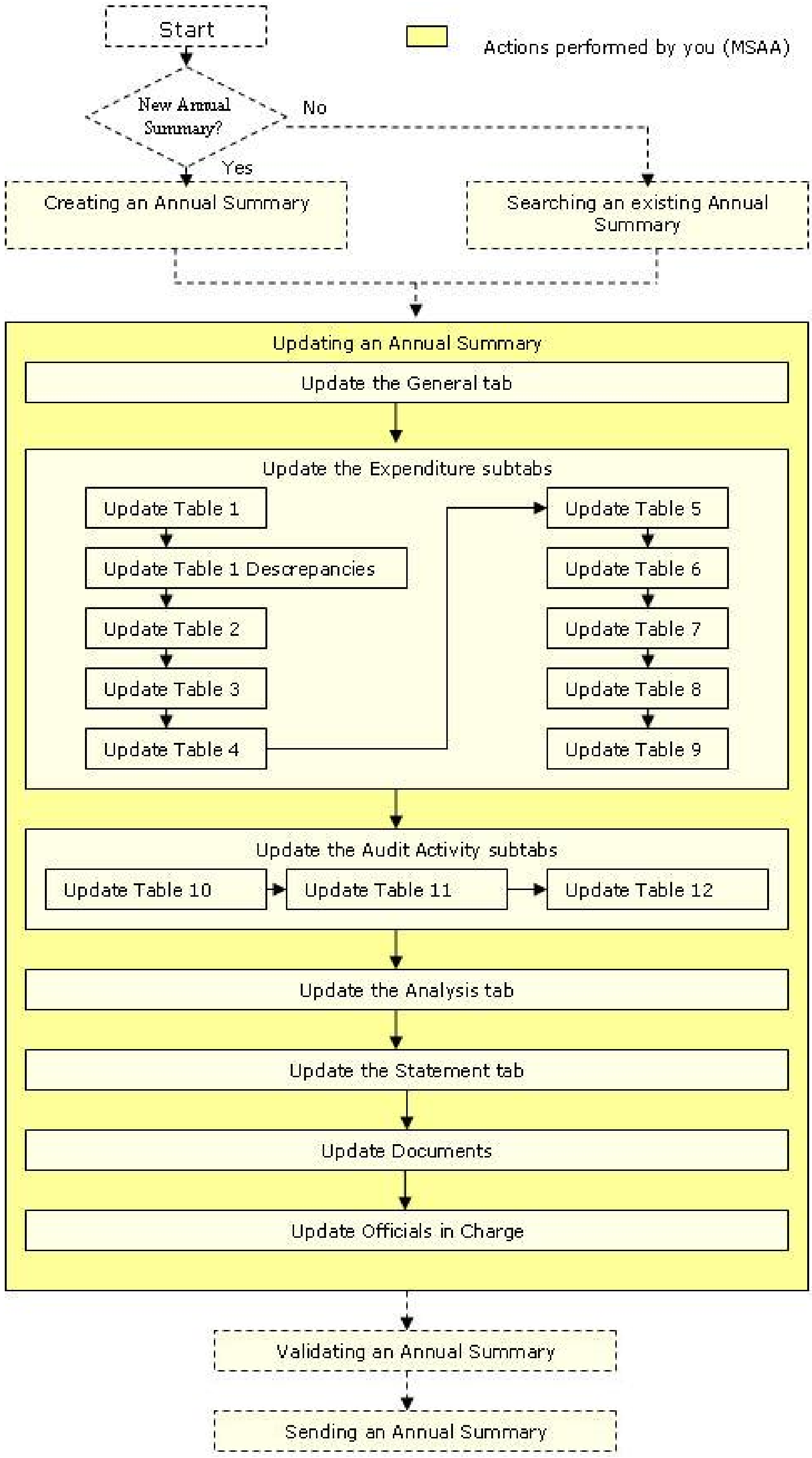
The following fields are displayed:

Field	Description
Status	This field displays the status of the Annual Summary at the moment of the event
Comment	This field contains a system-generated comment for some standard "events".
By level	This field contains the name of the Level (node) where the Annual Summary resided at the moment of the event
Date	This field contains the timestamp (date and time) of the event
User	This field contains the username used by the person initiating the event

3.5. Updating Annual Summaries

3.5.1. Workflow Overview

The following graphic shows the Workflow for updating Annual Summaries. It is a subset from the general Annual Summary Workflow shown in the section Managing Annual Summaries: Workflow overview.



These actions are described in separate procedures:

- Updating the tab General
- Updating the Expenditure – Table 1 subtab
- Updating the Expenditure – Table 1 Discrepancies subtab
- Updating the Expenditure – Table 2 subtab
- Updating the Expenditure – Table 3 subtab
- Updating the Expenditure – Table 4 subtab

- Updating the Expenditure – Table 5 subtab
- Updating the Expenditure – Table 6 subtab
- Updating the Expenditure – Table 7 subtab
- Updating the Expenditure – Table 8 subtab
- Updating the Expenditure – Table 9 subtab
- Updating the Audit Activity – Table 10 subtab
- Updating the Audit Activity – Table 11 subtab
- Updating the Audit Activity – Table 12 subtab
- Updating the Analysis tab
- Updating the Statement tab

The update procedure for the ***Documents*** and ***Officials in Charge*** tabs are explained in the SFC2007 Introduction Manual.

3.5.2. Updating the tab General

The tab ***General*** on the ***Annual Summary*** update screen lists basic information about the Annual Summary, such as the Member State and year concerned. Follow the procedure described in this section to update the existing settings.

1. Browse to the tab *General* on the *Update Annual Summary* screen.

Refer to one of the following procedures for instructions:

- Creating Annual Summaries
- Searching and displaying existing Annual Summaries

The screen looks as follows:

2. Verify the basic settings of the Annual Summary in the *General Details* pane at the top.

The following fields are available:

- Member State
- Year
- Status
- Date

For a description of these fields, refer to section General Annual Summary Data Fields or click an individual field link in the list above.

3. **Update the values in the *General* tab as required.**

   The following fields are available:

   - Member State
   - Year
   - Signer of the Annual Summary
   - Title of the Signer
   - Body represented by the Signer
   - Legal Act Reference appointing the Body

   For a description of these fields, refer to section General Annual Summary Data Fields or click an individual field link in the list above.

4. **Perform the required changes and click the *Save* button.**

   This concludes the procedure ***Updating General Info***.

   You can now:

   - Update the subtab Expenditure – Table 1 (logical next step)
   - Update another tab or subtab on the Annual Summary Update screen. Refer to the Action Overview in the section ***Updating Annual Summaries***.

3.5.3. Updating the subtab Expenditure – Table 1

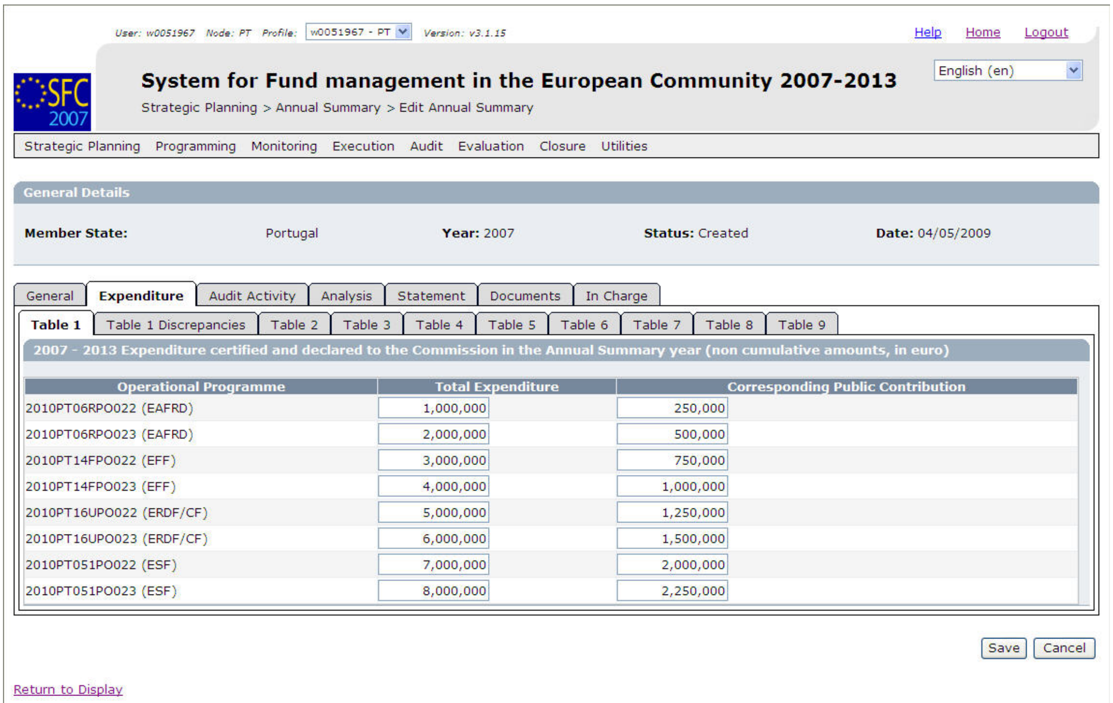
The subtab ***Table 1*** on the ***Expenditure*** tab lists information about the Expenditure certified and declared to the Commission in the Annual Summary Year. Follow the procedure described in this section to update the existing settings.

1. **Browse to the subtab *Table 1* on the tab *Expenditure* on the *Update Annual Summary* screen.**

   Refer to one of the following procedures for instructions:

   - Creating Annual Summaries
   - Searching and displaying existing Annual Summaries

   The screen looks as follows:



2. **Verify the basic settings of the Annual Summary in the *General Details* pane at the top.**

The following fields are available:

- Member State
- Year
- Status
- Date

For a description of these fields, refer to section General Annual Summary Data Fields or click an individual field link in the list above.

3. **Verify the contents of the *Table 1* subtab.**

   The first column, ***Operational Programme***, lists Operational Programmes (CCI and contributing Fund) referring to the Member State and the Year mentioned in the ***General Details*** pane.

   For each listed Operational Programme, Table 1 lists the following values:

   - Total Expenditure
   - Corresponding Public Contribution

4. **Edit the values in *Table 1* as required and click the *Save* button.**

   This concludes the procedure ***Updating the subtab Expenditure - Table 1***.

   You can now:

   - Update the subtab Expenditure – Table 1 Discrepancies (logical next step)
   - Update another tab or subtab on the Annual Summary Update screen. Refer to the Action Overview in the section ***Updating Annual Summaries***.

3.5.4. Updating the subtab Expenditure – Table 1 Discrepancies

The subtab ***Table 1 Descrepancies*** on the ***Expenditure*** tab lists information about the Expenditure discrepancies discovered in the Annual Summary Year. Follow the procedure described in this section to update the existing settings.

1. **Browse to the subtab *Table 1 Discrepancies* on the tab *Expenditure* on the *Update Annual Summary* screen.**

   Refer to one of the following procedures for instructions:

   - Creating Annual Summaries
   - Searching and displaying existing Annual Summaries

   The screen looks as follows:

2. **Verify the basic settings of the Annual Summary in the *General Details* pane at the top.**

   The following fields are available:

- [Member State]()
- [Year]()
- [Status]()
- [Date]()

For a description of these fields, refer to section [General Annual Summary Data Fields]() or click an individual field link in the list above.

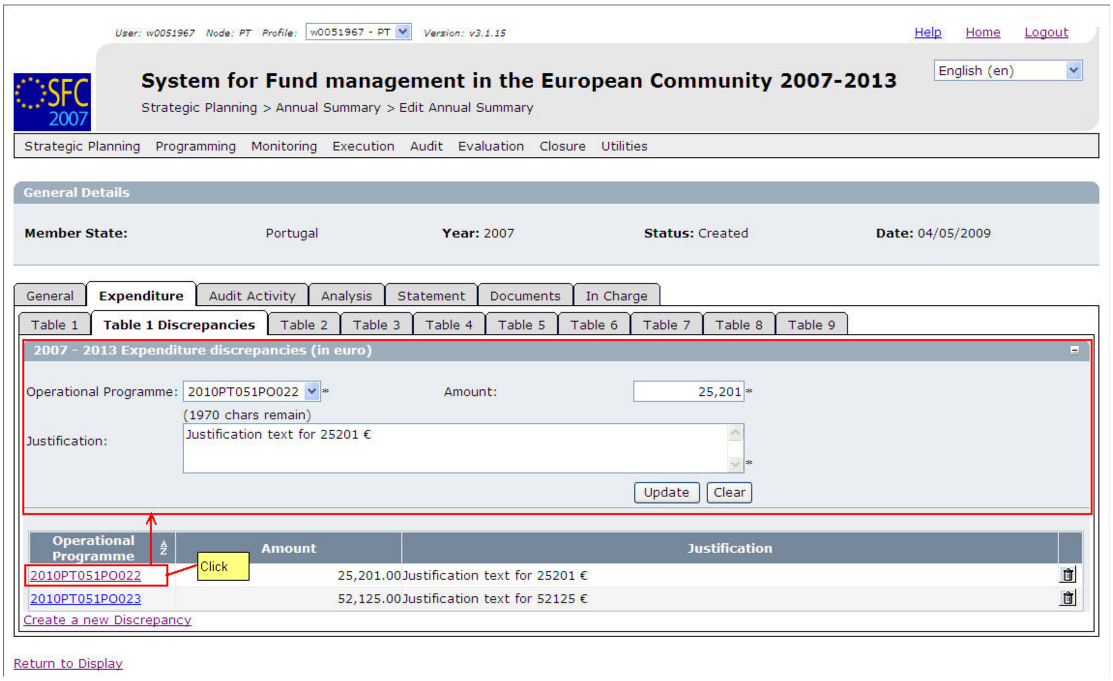
3. **Verify the contents of the *Table 1 Discrepancies* subtab.**

The following columns are available:

- Operational Programme:
- Amount
- Justification

4. **Click the link in the *Operational Programme* field to edit the entry:**

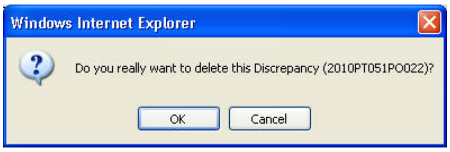
The following screen is displayed:



Edit the values as required and click the ***Update*** button.

5. **Click the Rubbish bin icon ( ) next to an existing entry to delete it.**

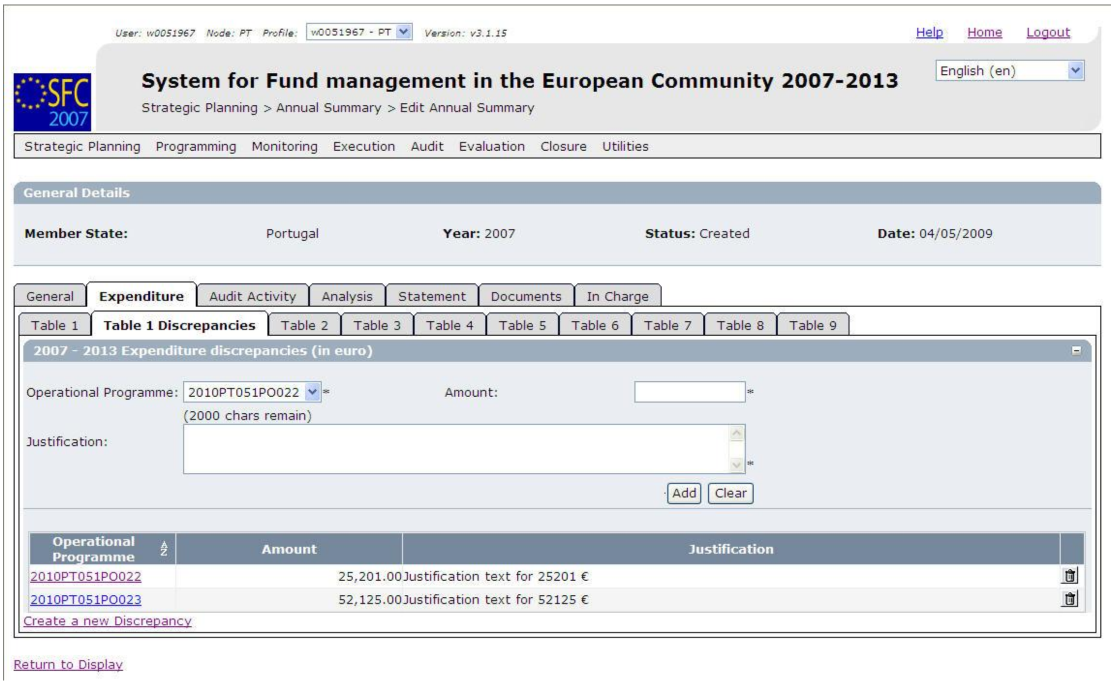
The following dialog is displayed:



Confirm or cancel the deletion.

6. **Click the link *Create a new Discrepancy* to define a new discrepancy record.**

The following screen is displayed:



Select the required Operational Programme CCI from the drop-down list and complete the other fields. Then click the ***Add*** button.

This concludes the procedure ***Updating the subtab Expenditure - Table 1 Discrepancies***.

You can now:

- Update the subtab Expenditure – Table 2 (logical next step)
- Update another tab or subtab on the Annual Summary Update screen. Refer to the Action Overview in the section ***Updating Annual Summaries***.

3.5.5. Updating the subtab Expenditure – Table 2

The subtab ***Table 2*** on the ***Expenditure*** tab lists information about Amounts withdrawn and recovered in the Annual Summary year.

Follow the procedure described in this section to update the existing settings.

1. **Browse to the subtab *Table 2* on the tab *Expenditure* on the *Update Annual Summary* screen.**

   Refer to one of the following procedures for instructions:

   - Creating Annual Summaries
   - Searching and displaying existing Annual Summaries

   The screen looks as follows:

Operational Programme	Withdrawals			Recoveries		
	Total expenditure	Public contribution	EU contribution	Total expenditure	Public contribution	EU contribution
2010PT06RPO022 (EAFRD)	100,000	70,000	30,000	10,000	7,000	3,000
2010PT06RPO023 (EAFRD)	125,000	100,000	25,000	12,500	25,000	2,500
2010PT14FPO022 (EFF)	150,000	120,000	30,000	15,000	3,000	3,000
2010PT14FPO023 (EFF)	167,500	150,000	17,500	16,750	1,675	1,750
2010PT16UPO022 (ERDF/CF)	180,000	160,000	20,000	18,000	16,000	2,000
2010PT16UPO023 (ERDF/CF)	210,000	180,000	30,000	21,000	10,000	3,000
2010PT051PO022 (ESF)	240,000	220,000	20,000	24,500	10,000	2,000
2010PT051PO023 (ESF)	275,000	250,000	25,000	27,500	10,000	2,500

2. Verify the basic settings of the Annual Summary in the *General Details* pane at the top.

The following fields are available:

- Member State
- Year
- Status
- Date

For a description of these fields, refer to section General Annual Summary Data Fields or click an individual field link in the list above.

3. Verify the entries in the *Table 2* subtab.

The table contains one line of information for each Operational Programme covered by the Annual Summary. For each Operational Programme, the following amounts are available:

- Withdrawals – Total Expenditure
- Withdrawals – Public Contribution
- Withdrawals – EU contribution
- Recoveries – Total Expenditure
- Recoveries – Public Contribution
- Recoveries – EU contribution

4. Edit the values as required and click the *Save* button.

This concludes the procedure ***Updating the subtab Expenditure - Table 2***.

You can now:

- Update the subtab Expenditure – Table 3 (logical next step)
- Update another tab or subtab on the Annual Summary Update screen. Refer to the Action Overview in the section ***Updating Annual Summaries***.

3.5.6. Updating the subtab Expenditure – Table 3

The subtab ***Table 3*** on the ***Expenditure*** tab lists information about Pending Recoveries as of 31/12 of the Annual Summary year.

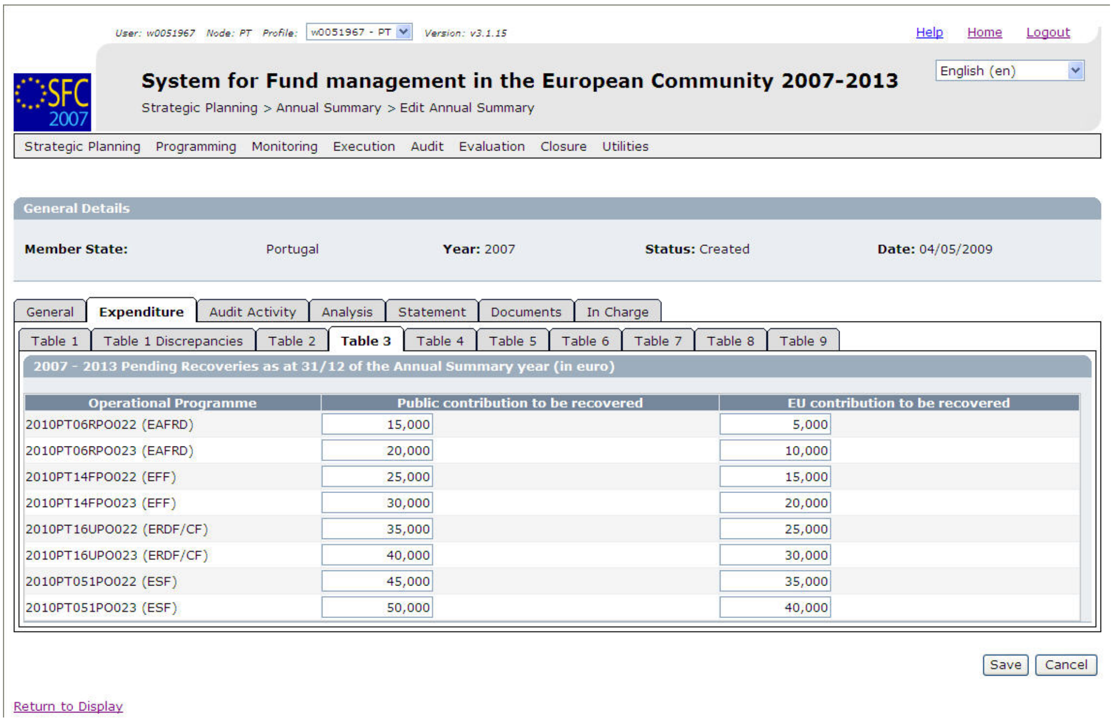
Follow the procedure described in this section to update the existing settings.

1. **Browse to the subtab *Table 3* on the tab *Expenditure* on the *Update Annual Summary* screen.**

   Refer to one of the following procedures for instructions:

   - Creating Annual Summaries
   - Searching and displaying existing Annual Summaries

   The screen looks as follows:



2. **Verify the basic settings of the Annual Summary in the *General Details* pane at the top.**

   The following fields are available:

   - Member State
   - Year
   - Status
   - Date

   For a description of these fields, refer to section General Annual Summary Data Fields or click an individual field link in the list above.

3. **Verify the entries in the *Table 3* subtab.**

   The table contains one line of information for each Operational Programme covered by the Annual Summary. For each Operational Programme, the following amounts are available:

   - Public contribution to be recovered
   - EU contribution to be recovered

4. **Edit the values as required and click the *Save* button.**

This concludes the procedure ***Updating the subtab Expenditure – Table 3***.

You can now:

- [Update the subtab Expenditure – Table 4](#) (logical next step)
- Update another tab or subtab on the Annual Summary Update screen. Refer to the [Action Overview](#) in the section ***Updating Annual Summaries***.

3.5.7. Updating the subtab Expenditure – Table 4

The subtab ***Table 4*** on the ***Expenditure*** tab lists information about Expenditures certified and declared to the European Commission in the Annual Summary year, but pertaining to SF Operational Programmes from the period 2000 – 2006.

Follow the procedure described in this section to update the existing settings.

1. **Browse to the subtab *Table 4* on the tab *Expenditure* on the *Update Annual Summary* screen.**

   Refer to one of the following procedures for instructions:
   - [Creating Annual Summaries](#)
   - [Searching and displaying existing Annual Summaries](#)

   The screen looks as follows:

2. **Verify the basic settings of the Annual Summary in the *General Details* pane at the top.**

   The following fields are available:
   - [Member State](#)
   - [Year](#)
   - [Status](#)
   - [Date](#)

   For a description of these fields, refer to section [General Annual Summary Data Fields](#) or click an individual field link in the list above.

3. **Verify the entries in the *Table 4* subtab.**

   The table contains one line of information for each Operational Programme from the period 2000 – 2006. The certified and expenditure in the Annual Summary Year must be entered here.

   For each Operational Programme, the following Expenditure amounts are available:
   - Public Community
   - Other Public

- Private
- Total Expenditure

4. Edit the values as required and click the *Save* button.

This concludes the procedure ***Updating the subtab Expenditure – Table 4***.

You can now:

- Update the subtab Expenditure – Table 5 (logical next step)
- Update another tab or subtab on the Annual Summary Update screen. Refer to the Action Overview in the section ***Updating Annual Summaries***.

3.5.8. Updating the subtab Expenditure – Table 5

The subtab ***Table 5*** on the ***Expenditure*** tab lists information about Expenditures certified and declared to the European Commission in the Annual Summary year, but pertaining to CF Projects from the period 2000 – 2006.

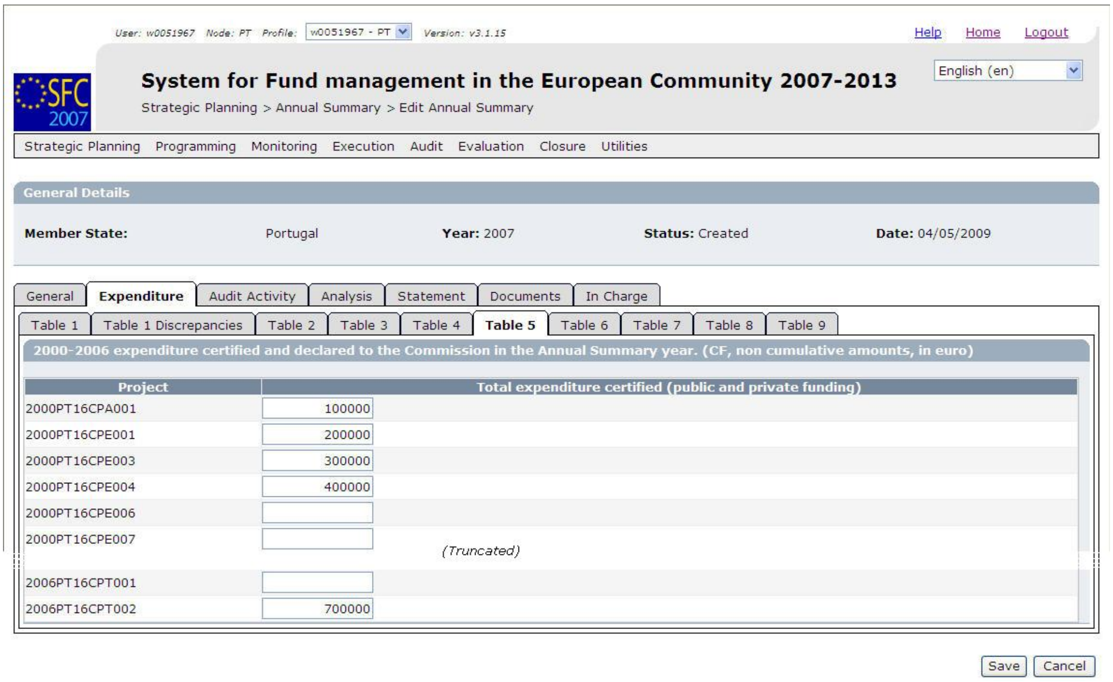
Follow the procedure described in this section to update the existing settings.

1. Browse to the subtab *Table 5* on the tab *Expenditure* on the *Update Annual Summary* screen.

Refer to one of the following procedures for instructions:

- Creating Annual Summaries
- Searching and displaying existing Annual Summaries

The screen looks as follows:



2. Verify the basic settings of the Annual Summary in the *General Details* pane at the top.

The following fields are available:

- Member State
- Year
- Status
- Date

For a description of these fields, refer to section General Annual Summary Data Fields or click an individual field link in the list above.

3. **Verify the entries in the *Table 5* subtab.**

   The table contains one line of information for each CF Project from the period 2000 – 2006. The certified and declared expenditure in the annual summary year must be entered here

   For each Project, its code is mentioned as well as the Total expenditure certified (public and private funding)

4. **Edit the values as required and click the *Save* button.**

This concludes the procedure ***Updating the subtab Expenditure – Table 5***.

You can now:

- Update the subtab Expenditure – Table 6 (logical next step)
- Update another tab or subtab on the Annual Summary Update screen. Refer to the Action Overview in the section ***Updating Annual Summaries***.

3.5.9. Updating the subtab Expenditure – Table 6

The subtab ***Table 6*** on the ***Expenditure*** tab lists information about Amounts withdrawn and recovered in the Annual Summary year, but pertaining to SF Operational Programmes from the period 2000 – 2006.

Follow the procedure described in this section to update the existing settings.

1. **Browse to the subtab *Table 6* on the tab *Expenditure* on the *Update Annual Summary* screen.**

   Refer to one of the following procedures for instructions:

   - Creating Annual Summaries
   - Searching and displaying existing Annual Summaries

   The screen looks as follows:

2. **Verify the basic settings of the Annual Summary in the *General Details* pane at the top.**

   The following fields are available:

   - Member State
   - Year

- Status
- Date

For a description of these fields, refer to section General Annual Summary Data Fields or click an individual field link in the list above.

3. **Verify the entries in the *Table 6* subtab.**

   The table contains one line of information for each SF Operational Programmes from the period 2000 – 2006. The certified and declared expenditure in the annual summary year must be entered here.

   For each Operational Programme, the following information is displayed:

   - Operational Programme CCI
   - Withdrawals for the Total Public Funding
   - Withdrawals for the EU Contribution
   - Recoveries for the Total Public Funding
   - Recoveries for the EU Contribution

4. **Edit the values as required and click the *Save* button.**

This concludes the procedure ***Updating the subtab Expenditure – Table 6***.

You can now:

- Update the subtab Expenditure – Table 7 (logical next step)
- Update another tab or subtab on the Annual Summary Update screen. Refer to the Action Overview in the section ***Updating Annual Summaries***.

3.5.10. Updating the subtab Expenditure – Table 7

The subtab ***Table 7*** on the ***Expenditure*** tab lists information about Amounts withdrawn and recovered in the Annual Summary year, but pertaining to CF Projects from the period 2000 – 2006.

Follow the procedure described in this section to update the existing settings.

1. **Browse to the subtab *Table 7* on the tab *Expenditure* on the *Update Annual Summary* screen.**

   Refer to one of the following procedures for instructions:

   - Creating Annual Summaries
   - Searching and displaying existing Annual Summaries

   The screen looks as follows:

2. **Verify the basic settings of the Annual Summary in the *General Details* pane at the top.**

   The following fields are available:

   - Member State
   - Year
   - Status
   - Date

   For a description of these fields, refer to section General Annual Summary Data Fields or click an individual field link in the list above.

3. **Verify the entries in the *Table 7* subtab.**

   The table contains one line of information for each CF Project from the period 2000 – 2006. The certified and declared expenditure in the annual summary year must be entered here.

   For each Project, the following information is displayed:

   - Project CCI
   - Withdrawals for the Total Public Funding
   - Withdrawals for the EU Contribution
   - Recoveries for the Total Public Funding
   - Recoveries for the EU Contribution

4. **Edit the values as required and click the *Save* button.**

This concludes the procedure ***Updating the subtab Expenditure – Table 7***.

You can now:

- Update the subtab Expenditure – Table 8 (logical next step)
- Update another tab or subtab on the Annual Summary Update screen. Refer to the Action Overview in the section ***Updating Annual Summaries***.

3.5.11. Updating the subtab Expenditure – Table 8

The subtab ***Table 8*** on the ***Expenditure*** tab lists information about Pending recoveries as at 31/12 of the Annual Summary Year, but pertaining to SF Operational Programmes from the period 2000 – 2006.

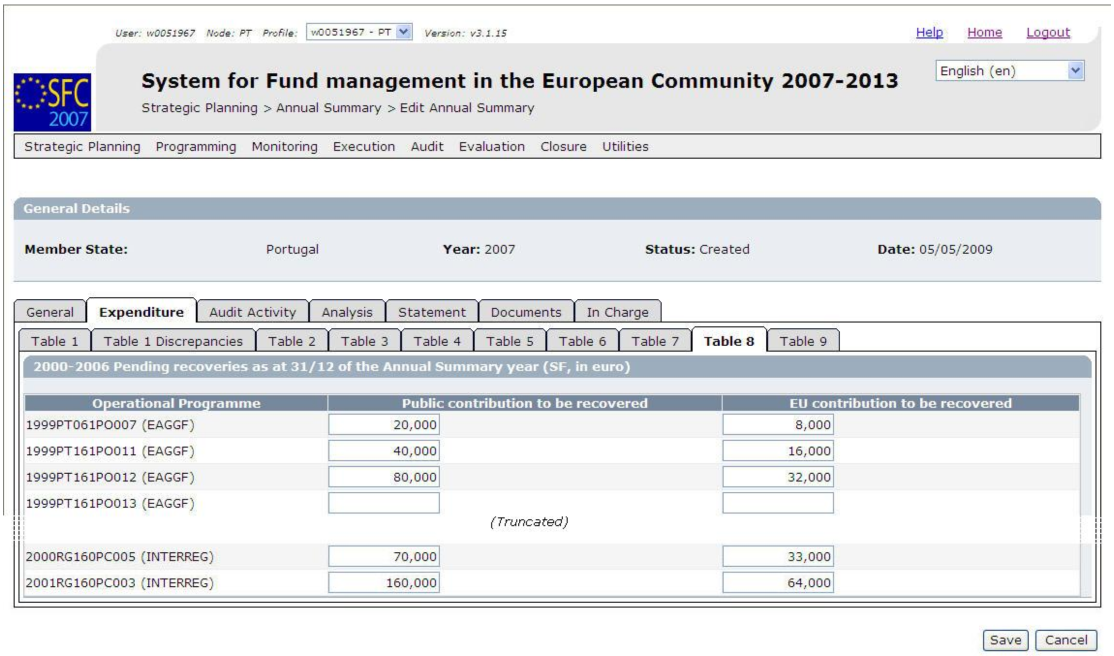
Follow the procedure described in this section to update the existing settings.

1. **Browse to the subtab *Table 8* on the tab *Expenditure* on the *Update Annual Summary* screen.**

   Refer to one of the following procedures for instructions:

   - Creating Annual Summaries
   - Searching and displaying existing Annual Summaries

   The screen looks as follows:



2. **Verify the basic settings of the Annual Summary in the *General Details* pane at the top.**

   The following fields are available:

   - Member State
   - Year
   - Status
   - Date

   For a description of these fields, refer to section General Annual Summary Data Fields or click an individual field link in the list above.

3. **Verify the entries in the *Table 8* subtab.**

   The table contains one line of information for each SF Operational Programme from the period 2000 – 2006. The certified and declared expenditure in the annual summary year must be entered here.

   For each Project, the following information is displayed:

   - Operational Programme CCI
   - Public contribution to be recovered
   - EU contribution to be recovered

4. **Edit the values as required and click the *Save* button.**

This concludes the procedure ***Updating the subtab Expenditure – Table 8***.

You can now:

- Update the subtab Expenditure – Table 9 (logical next step)
- Update another tab or subtab on the Annual Summary Update screen. Refer to the Action Overview in the section ***Updating Annual Summaries***.

3.5.12. Updating the subtab Expenditure – Table 9

The subtab ***Table 9*** on the ***Expenditure*** tab lists information about Pending recoveries as at 31/12 of the Annual Summary Year, but pertaining to CF Projects from the period 2000 – 2006.

Follow the procedure described in this section to update the existing settings.

1. **Browse to the subtab *Table 9* on the tab *Expenditure* on the *Update Annual Summary* screen.**

   Refer to one of the following procedures for instructions:

   - Creating Annual Summaries
   - Searching and displaying existing Annual Summaries

   The screen looks as follows:

2. **Verify the basic settings of the Annual Summary in the *General Details* pane at the top.**

   The following fields are available:

   - Member State
   - Year
   - Status
   - Date

   For a description of these fields, refer to section General Annual Summary Data Fields or click an individual field link in the list above.

3. **Verify the entries in the *Table 9* subtab.**

   The table contains one line of information for each CF Project from the period 2000 – 2006. The certified and declared expenditure in the annual summary year must be entered here.

   For each Project, the following information is displayed:

   - Project CCI
   - Public contribution to be recovered
   - EU contribution to be recovered

4. **Edit the values as required and click the *Save* button.**

This concludes the procedure ***Updating the subtab Expenditure – Table 9***.

You can now:

- [Update the subtab Audit Activity – Table 10](#) (logical next step)
- Update another tab or subtab on the Annual Summary Update screen. Refer to the [Action Overview](#) in the section ***Updating Annual Summaries***.

3.5.13. Updating the subtab Audit Activity – Table 10

The subtab ***Table 10*** on the ***Audit Activity*** tab contains a list of all audit opinions and corresponding information from annual control reports issued as at 31 December of year N under Article 62 of Regulation (EC) No 1083 and Article 61 of Regulation (EC) No 1198/2006, for the audit year 1/7/N-1-30/6/N.

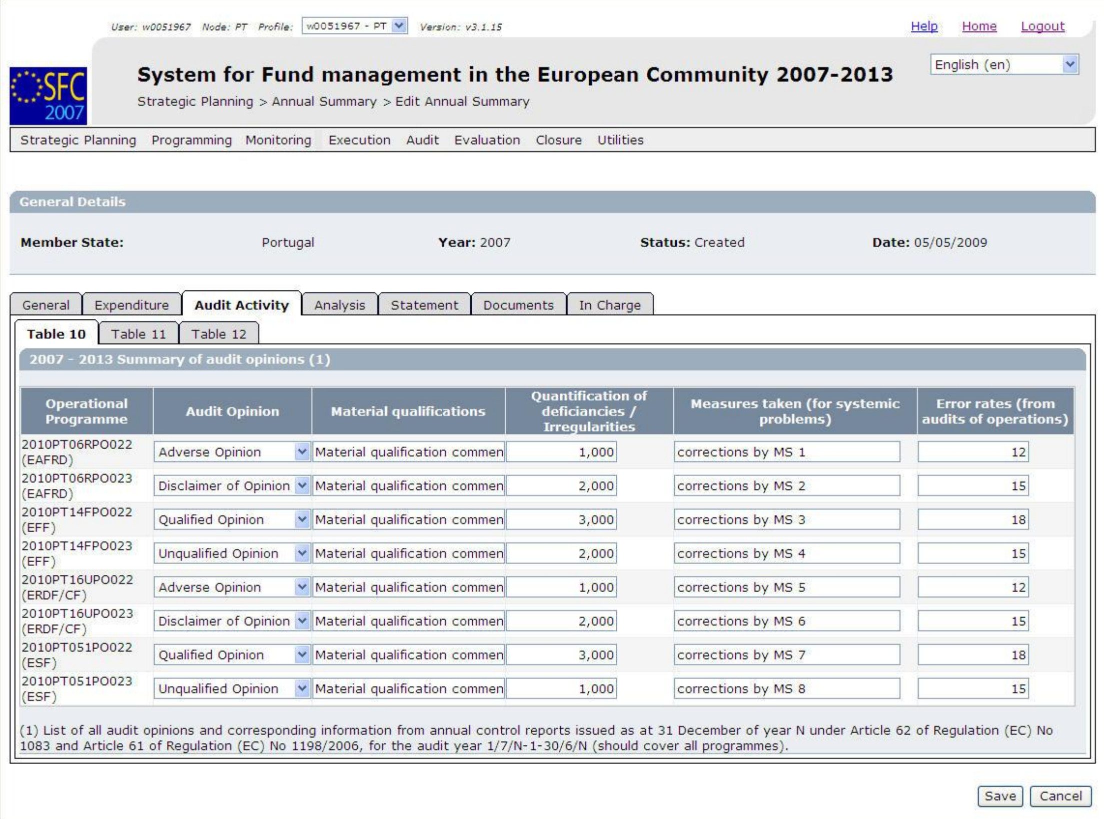
Follow the procedure described in this section to update the existing settings.

1. **Browse to the subtab *Table 10* on the tab *Audit Activity* on the *Update Annual Summary* screen.**

   Refer to one of the following procedures for instructions:

   - Creating Annual Summaries
   - Searching and displaying existing Annual Summaries

   The screen looks as follows:



2. **Verify the basic settings of the Annual Summary in the *General Details* pane at the top.**

   The following fields are available:

   - Member State
   - Year
   - Status
   - Date

   For a description of these fields, refer to section General Annual Summary Data Fields or click an individual field link in the list above.

3. **Verify the entries in the *Table 10* subtab.**

   The table contains one line of information for each Operational Programme referring to your country (Member State) and having generated Audit Activity during the Annual Summary year.

   For each Operational Programme, the following information is displayed:

   - Operational Programme CCI
   - Audit Opinion
   - Material qualifications
   - Quantification of deficiencies / Irregularities
   - Measures taken (for systemic problems)
   - Error rates (from audits of operations)

4. **Edit the values as required and click the *Save* button.**

This concludes the procedure ***Updating the subtab Audit Activity – Table 10***.

You can now:

- Update the subtab Audit Activity – Table 11 (logical next step)
- Update another tab or subtab on the Annual Summary Update screen. Refer to the Action Overview in the section ***Updating Annual Summaries***.

3.5.14. Updating the subtab Audit Activity – Table 11

The subtab ***Table 11*** on the ***Audit Activity*** tab contains the results of system audits performed from 1 July to 31 December of the Annual Summary year.

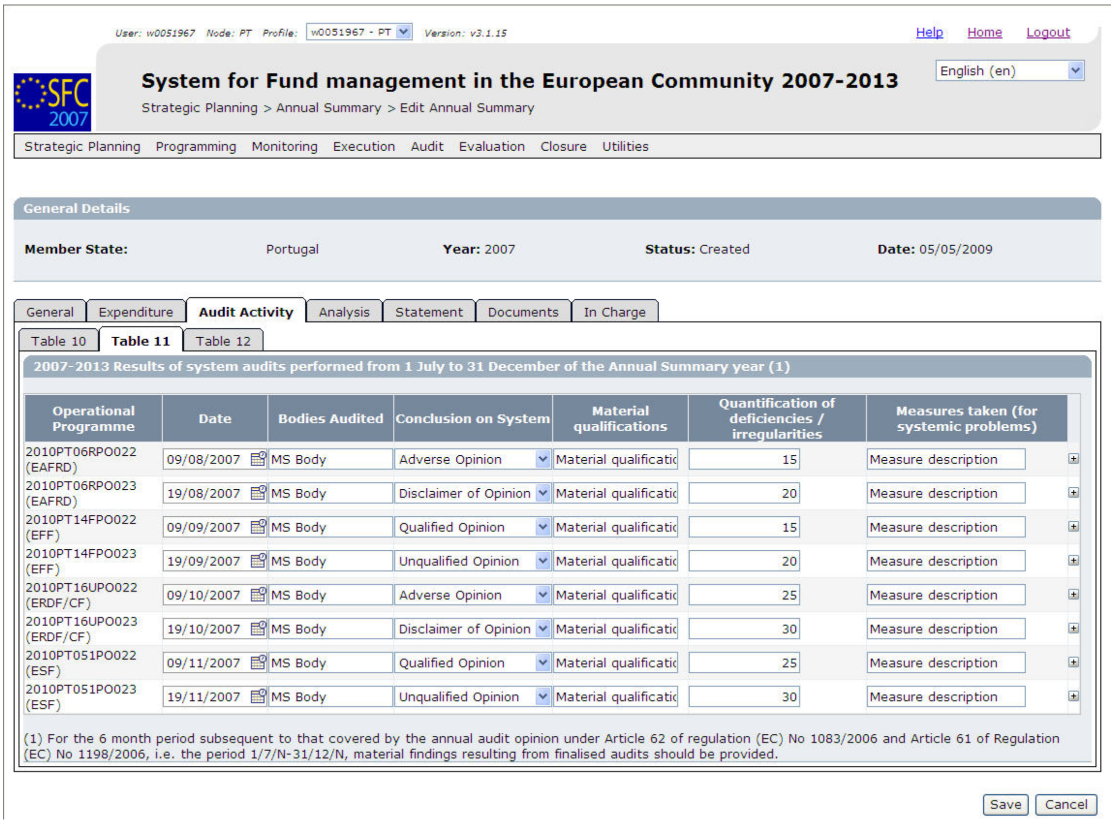
Follow the procedure described in this section to update the existing settings.

1. **Browse to the subtab *Table 11* on the tab *Audit Activity* on the *Update Annual Summary* screen.**

   Refer to one of the following procedures for instructions:

   - Creating Annual Summaries
   - Searching and displaying existing Annual Summaries

   The screen looks as follows:



2. **Verify the basic settings of the Annual Summary in the *General Details* pane at the top.**

   The following fields are available:

   - Member State
   - Year
   - Status
   - Date

   For a description of these fields, refer to section General Annual Summary Data Fields or click an individual field link in the list above.

3. **Verify the entries in the *Table 11* subtab.**

   The table contains one line of information for each Operational Programme referring to your country (Member State) and having generated Audit Activity during the Annual Summary year.

   For each Operational Programme line, the following information is displayed:

   - Operational Programme CCI
   - Date
   - Bodies Audited
   - Conclusion on System
   - Material qualifications
   - Quantities of deficiencies / Irregularities
   - Measures taken (for systemic problems)

4. **Click the ⊞ icon at the end of an information line, if more than one Audit was performed for the matching Operational Programme.**

   An additional information line is inserted in the table for the selected Operational Programme:

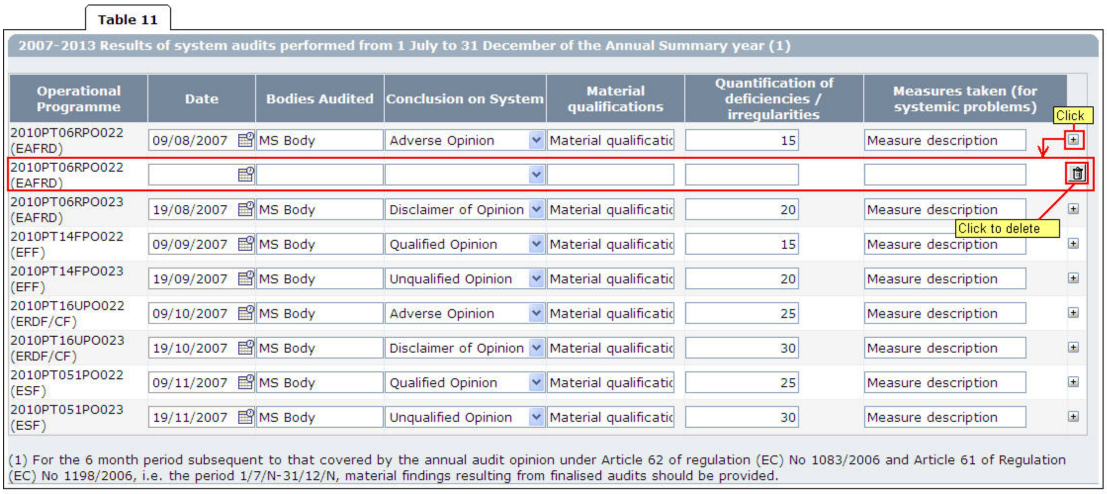


Table 11

2007-2013 Results of system audits performed from 1 July to 31 December of the Annual Summary year (1)

Operational Programme	Date	Bodies Audited	Conclusion on System	Material qualifications	Quantification of deficiencies / irregularities	Measures taken (for systemic problems)
2010PT06RPO022 (EAFRD)	09/08/2007	MS Body	Adverse Opinion	Material qualificatic	15	Measure description
2010PT06RPO022 (EAFRD)						
2010PT06RPO023 (EAFRD)	19/08/2007	MS Body	Disclaimer of Opinion	Material qualificatic	20	Measure description
2010PT14FPO022 (EFF)	09/09/2007	MS Body	Qualified Opinion	Material qualificatic	15	Measure description
2010PT14FPO023 (EFF)	19/09/2007	MS Body	Unqualified Opinion	Material qualificatic	20	Measure description
2010PT16UPO022 (ERDF/CF)	09/10/2007	MS Body	Adverse Opinion	Material qualificatic	25	Measure description
2010PT16UPO023 (ERDF/CF)	19/10/2007	MS Body	Disclaimer of Opinion	Material qualificatic	30	Measure description
2010PT051PO022 (ESF)	09/11/2007	MS Body	Qualified Opinion	Material qualificatic	25	Measure description
2010PT051PO023 (ESF)	19/11/2007	MS Body	Unqualified Opinion	Material qualificatic	30	Measure description

(1) For the 6 month period subsequent to that covered by the annual audit opinion under Article 62 of regulation (EC) No 1083/2006 and Article 61 of Regulation (EC) No 1198/2006, i.e. the period 1/7/N-31/12/N, material findings resulting from finalised audits should be provided.

You can now:

- Fill out the data for the additional audit in the fields.
- Click the Rubbish bin icon ( ) to delete the line again.

5. **Edit the values as required and click the *Save* button.**

This concludes the procedure ***Updating the subtab Audit Activity – Table 11***.

You can now:

- Update the subtab Audit Activity – Table 12 (logical next step)
- Update another tab or subtab on the Annual Summary Update screen. Refer to the Action Overview in the section ***Updating Annual Summaries***.

3.5.15. Updating the subtab Audit Activity – Table 12

The subtab ***Table 12*** on the ***Audit Activity*** tab contains the results of audits performed, in the Annual Summary year, for Operational Programmes for the period 2000 – 2006.

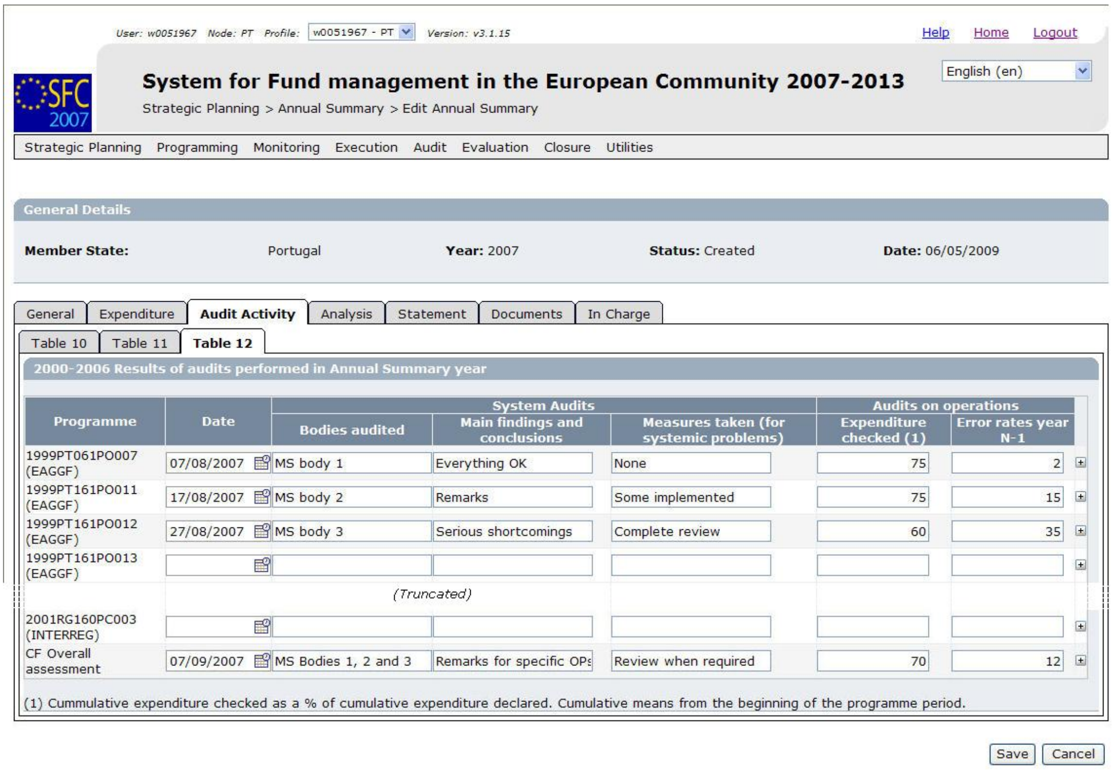
Follow the procedure described in this section to update the existing settings.

1. **Browse to the subtab *Table 12* on the tab *Audit Activity* on the *Update Annual Summary* screen.**

   Refer to one of the following procedures for instructions:

   - Creating Annual Summaries
   - Searching and displaying existing Annual Summaries

   The screen looks as follows:



2. **Verify the basic settings of the Annual Summary in the *General Details* pane at the top.**

   The following fields are available:

   - Member State
   - Year
   - Status
   - Date

   For a description of these fields, refer to section General Annual Summary Data Fields or click an individual field link in the list above.

3. **Verify the entries in the *Table 11* subtab.**

   The table contains one line of information for each Operational Programme referring to your country (Member State) and having generated Audit Activity during the Annual Summary year.

   For each Operational Programme line, the following information is displayed:

   - Operational Programme CCI
   - Date
   - System Audits – Bodies Audited
   - System Audits – Main findings and conclusions
   - System Audits – Measures taken (for systemic problems
   - Audits on operations – Expenditure checked
   - Audits on operations – Error rates year N - 1

4. **Click the ⊞ icon at the end of an information line, if more than one Audit was performed for the matching Operational Programme.**

   An additional information line is inserted in the table for the selected Operational Programme:

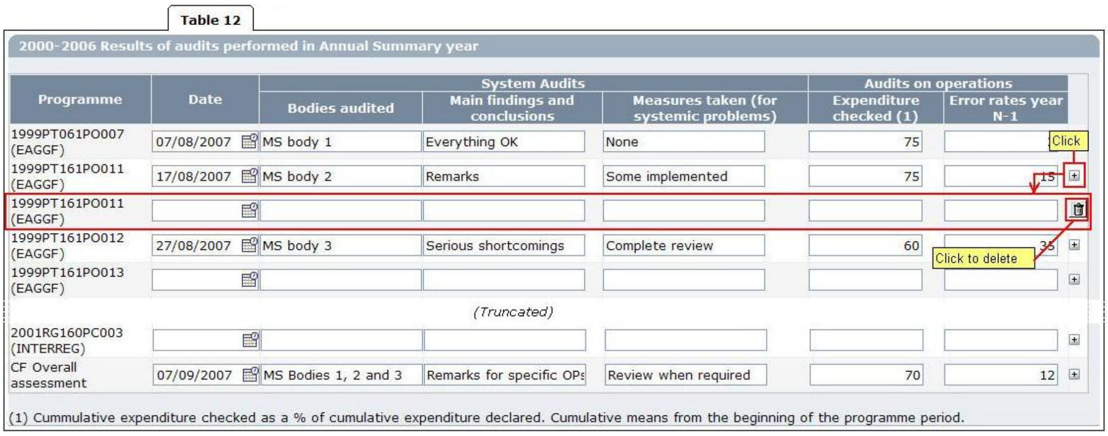


Table 12

2000-2006 Results of audits performed in Annual Summary year

Programme	Date	System Audits			Audits on operations	
		Bodies audited	Main findings and conclusions	Measures taken (for systemic problems)	Expenditure checked (1)	Error rates year N-1
1999PT061PO007 (EAGGF)	07/08/2007	MS body 1	Everything OK	None	75	
1999PT161PO011 (EAGGF)	17/08/2007	MS body 2	Remarks	Some implemented	75	15
1999PT161PO011 (EAGGF)						
1999PT161PO012 (EAGGF)	27/08/2007	MS body 3	Serious shortcomings	Complete review	60	35
1999PT161PO013 (EAGGF)						
(Truncated)						
2001RG160PC003 (INTERREG)						
CF Overall assessment	07/09/2007	MS Bodies 1, 2 and 3	Remarks for specific OPs	Review when required	70	12

(1) Cummulative expenditure checked as a % of cumulative expenditure declared. Cumulative means from the beginning of the programme period.

You can now:

- Fill out the data for the additional audit in the fields.
- Click the Rubbish bin icon ( ) to delete the line again.

5. Edit the values as required and click the *Save* button.

This concludes the procedure ***Updating the tab Audit Activity – Table 12***.

You can now:

- Update the tab Analysis (logical next step)
- Update another tab or subtab on the Annual Summary Update screen. Refer to the Action Overview in the section ***Updating Annual Summaries***.

3.5.16. Updating the tab Analysis

The tab ***Analysis*** on the ***Annual Summary*** update screen lists the user-defined overall Analysis of the Annual Summary. This is a free text with a maximum length of 2000 characters.

1. Browse to the tab *Analysis* on the *Update Annual Summary* screen.

Refer to one of the following procedures for instructions:

- Creating Annual Summaries
- Searching and displaying existing Annual Summaries

The screen looks as follows:

2. **Verify the basic settings of the Annual Summary in the *General Details* pane at the top.**

   The following fields are available:

   - Member State
   - Year
   - Status
   - Date

   For a description of these fields, refer to section General Annual Summary Data Fields or click an individual field link in the list above.
3. **Update the text entered in the *Overall Analysis* text field and click the *Save* button.**

This concludes the procedure ***Updating the tab Analysis.***

You can now:

- Update the tab Statement (logical next step)
- Update another tab or subtab on the Annual Summary Update screen. Refer to the Action Overview in the section ***Updating Annual Summaries***.

3.5.17. Updating the tab Statement

The tab ***Statement*** on the ***Annual Summary*** update screen lists the user-defined text detailing the Overall Level of Assurance. This is a free text with a maximum length of 2000 characters.

1. **Browse to the tab *Statement* on the *Update Annual Summary* screen.**

   Refer to one of the following procedures for instructions:

   - Creating Annual Summaries
   - Searching and displaying existing Annual Summaries

   The screen looks as follows:

2. **Verify the basic settings of the Annual Summary in the *General Details* pane at the top.**

   The following fields are available:

   - Member State
   - Year
   - Status
   - Date

For a description of these fields, refer to section General Annual Summary Data Fields or click an individual field link in the list above.

3. **Update the text entered in the *Overall Level of Assurance Statement* text field and click the *Save* button.**

This concludes the procedure ***Updating the tab Statement.***

You can now:

- Update the tabs common to all SFC2007 Objects: ***Documents*** and ***Officials in Charge***. Refer to the SFC2007 Introduction Manual for a detailed description.
- Update another tab or subtab on the Annual Summary Update screen. Refer to the Action Overview in the section ***Updating Annual Summaries***.
- Validate the Annual Summary

3.6. Validating Annual Summaries

When you validate an Annual Summary, the system will check the validity and completeness of the information related to a version of the Annual Summary. Refer to Appendix F for a detailed list of the validation rules. You will logically perform a validation of your Annual Summary AFTER having created and updated it and BEFORE sending it to the European Commission for approval.

Validating an Annual Summary is only possible, if it has the status ***Created*** or ***Returned*** (by the Commission).

Follow the procedure detailed in this section to validate an Annual Summary.

1. **Search the Annual Summary to be validated.**

   Refer to Searching and displaying existing Annual Summary for a detailed description.

2. **Once you have accessed the Annual Summary Display Screen, click the *Validate* link.**

The validation results are displayed:

The table lists messages in three severity levels:

- ***Error***: Errors are blocking shortcomings to the Communication Plan. The Communication Plan will not get the ***Validated*** status and you will not be able to send it to the European Commission, as long as errors persist.
- ***Warning***: Warnings are non-blocking shortcomings to the Communication Plan. The Communication Plan will get the ***Validated*** status and you will be able to send the Communication Plan to the European Commission, while warnings persist.
- ***Info***: Informational messages provide a conclusion of the Error and Warning messages, such as the info message in the screen above:
  Object could not be validated.

3. **Analyse the Validation results and correct the errors (and/or warnings).**

   Refer to the procedures in the chapter Updating Annual Summaries.

4. **Once you think that you have corrected all errors (mandatory) and warnings (advised), try validating the Annual Summary again.**

5. **Repeat the steps above, until all errors (and if possible all warnings) have been eliminated.**

   The Validation report will look as follows:

6. **You can now send the Annual Summary to the European Commission for approval.**

   Refer to Sending Annual Summaries to the European Commission.

3.7. Sending Annual Summaries to the European Commission

Once you have validated an Annual Summary, you can send it to the European Commission for approval. Sending an Annual Summary to the Commission is only possible if it has the status ***Validated***.

Follow the procedure detailed in this section to send an Annual Summary to the European Commission.

1. **Search the Annual Summary you want to send to the European Commission.**

   Refer to Searching and displaying existing Annual Summaries for a detailed description.

2. **Once you have accessed the Annual Summary Display screen, click the *Send* link, as indicated below:**

The following screen is displayed:

The Snapshot report is generated. This snapshot shows the data that will be sent to the Commission, once you confirm the sending.

3. **Click the link in the *Attachment* field to open the PDF snapshot report.**

   Refer to Appendix E.3 Snapshot Report.

4. **Click the *Yes* button to confirm the sending.**

   Results:

   - The Annual Summary is sent to the Commission.
   - The European Commission is notified of this event by means of a standard e-mail message.
   - The Annual Summary Display screen is again displayed. The status of the Annual Summary has been set to ***Sent***. From now on, only the ***Officials in charge*** and the ***Documents*** sections (for non-integral documents) are available for editing. You are not able to modify the rest of the data.

This concludes the procedure ***Sending an Annual Summary to the European Commission***.

You will now have to wait until the European Commission evaluates your Annual Summary and notifies you of their decision.

The Commission procedures are not explained in detail in this manual. For a short description, refer to Evaluating validated Annual Summaries (by the Commission).

3.8. Evaluating validated Annual Summaries (by the Commission)

The European Commission Operating Agent (ECOA) is responsible for evaluating the validated Annual Summaries you sent to the Commission.

The ECOA can:

- Accept the Annual Summary

If the ECOA accepts the Annual Summary, its status changes to ***Accepted***. The officials listed in the Officials in Charge list will be notified by e-mail. You can verify the evolution in the Annual Summary Display screen:

Once the Annual Summary has this status, you can start applying it.

Notes:

- It is not possible to modify the settings of a Commission-approved Annual Summary.
- Even when the ECOA has accepted the Annual Summary, he can re-open it for correction. The status reverts to ***Sent***. He can then choose to accept the Annual Summary again or to return it to the Member State for correction.
- The ECOA can also decide that a follow-up of the Annual Summary is required. This means that he can assign additional documents to the accepted Annual Summary. These documents appear in the ***Associated Documents*** section. Each time the ECOA assigns a follow-up document, the Member State officials receive an e-mail message in the following form:

- Return the Annual Summary for correction

If the ECOA does not accept the Communication Plan, its status changes to ***Returned***. The officials listed in the Officials in Charge list will be notified by e-mail. You can verify the evolution in the Communication Plan Display screen:

You will now have to correct the Annual Summary, validate it and send it to the Commission again. Refer to the section Correcting returned Annual Summaries.

3.9. Correcting returned Annual Summaries

If the responsible European Commission Operating Agent (ECOA) determines that a sent Annual Summary cannot be admitted in its current form, he will return it to the Member State for correction.

The officials listed in the ***Officials in Charge*** list will be notified of this event via an e-mail message in the following format:

From: "sfc2007-info@ec.europa.eu" <sfc2007-info@ec.europa.eu>
To: msaa@portugal.pt
Sent: Wednesday, March 12, 2008 1:19:39 PM
Subject: SFC2007 Event Notification

Object: Annual Summary Portugal Version 2007

Event: Returned

By: Commission

To: Portugal

Next Action: The Member State is expected to correct this Annual Summary.

To review this Annual Summary click here

Perform the following procedure to correct the Annual Summary:

1. **Search the returned Annual Summary.**

   Click the ***here*** link in the notification e-mail message above or refer to Searching and displaying an existing Annual Summary.

2. **In the Annual Summary Display screen, browse to the *Associated Documents* section:**

   Associated Documents

Title	Type	Language	Attachments	Document Date	Sent Date
Annual Summary document	Annual Summary	Portuguese	1	20/12/2007	06/05/2009
Additional tables	Other MS Document	Portuguese	1 2	20/12/2007	
prepareDocument - pt	MS Snapshot before sent	Portuguese	1	06/05/2009	06/05/2009
Acknowledgement_pt.pdf	EC Acknowledgement of receipt	Portuguese	1	06/05/2009	06/05/2009
Tips for completing the missing information	Commission Observations	English	1	06/05/2009	06/05/2009

   Edit   Click

   If the ECOA attached a document to your Communication Plan proposal motivating his decision to return it to you for correction, this document will be listed in this section (probably on the last line).

3. **Click the link in the *Attachments* column to open the document and follow the guidelines to correct the Annual Summary.**

4. **In Annual Summary Display screen, browse the *History* section as well:**

   History

Status	Comment	By Level	Date	User
Returned	Some information missing	Commission	06/05/2009 16:24	w0050144
Sent		Portugal	06/05/2009 15:33	w0051967
Validated		Portugal	06/05/2009 15:19	w0051967
Created		Portugal	06/05/2009 15:17	w0051967
Validated		Portugal	06/05/2009 15:05	w0051967
Created		Portugal	04/05/2009 11:51	w0051967
Created		Portugal	28/04/2009 16:26	w0051967
Created	created by wizard	Portugal	28/04/2009 15:33	w0051967

5. **Look for the line marking the return of your Annual Summary (probably the first line) and consult the *Comment* field.**

In this field, the ECOA may have briefly explained why he returned your Annual Summary to you.

6. **Perform the required changes to the Annual Summary.**

   Refer to the procedures in the section Updating Annual Summaries.

7. **Validate the revised Annual Summary.**

   Refer to the procedures in section Validating Annual Summaries.

8. **Send the revised and validated Annual Summary again to the Commission.**

   Refer to the procedures in section Sending Annual Summaries to the European Commission.

You will now have to wait until the European Commission evaluates your revised Annual Summary and notifies you of their decision.

The Commission procedures are not explained in detail in this manual. For a short description, refer to Evaluating submitted (sent) Annual Summaries (by the Commission).

3.10. Annual Summary Data Fields

This section provides a detailed description of the data fields you can encounter when managing Annual Summaries. The fields are grouped in a table per tab.

The tables always have the same structure and contain the following information for each field:

- Field name
- Description
- Maximum Length (M.L.) expressed as a number of characters

  If the maximum field length is pre-defined, the field contains a dash (-). This is the case check boxes, for fields containing a date or another fix-format entry (such as a CCI) and for fields for which a predefined value must be selected from a drop-down list.
- Status: M (Mandatory), O (Optional), C (Calculated by the system)

3.10.1. General Annual Summary Data Fields

The following table lists the data fields containing General Settings about the Annual Summaries. You can find them on one or more of the following screens:

- The Annual Summary Search pane
- The Annual Summary Creation Wizard (first phase)
- The ***General Details*** section of the Annual Summary Display screen
- The ***General*** tab of the Annual Summary Update screen

Note: This does not mean that all listed fields appear on all screens.

Field name	Description	M.L.	Status
Member State	This field contains the Member State concerned by the Annual Summary. On the Search screen, this field is displayed as a drop-down list. On the other screens, this field is a read-only field containing the name of your country.	-	M

Field name	Description	M.L.	Status
Year	The Year indication refers to the Year covered by the Annual Summary. The Year can be selected on the Search screen and during the execution of the Creation Wizard. However, it can not be changed for an existing Annual Summary. For a single Member State, it is not possible to create multiple Annual Summaries for the same year.	-	M
Status	This field indicates the status of the Annual Summary you are working with. This is a read-only field completed automatically by the system. An Annual Summary can have the following status indications: • **Created**: The Annual Summary n has been created by the Member State user, but it has not yet been validated. • **Validated**: The Annual Summary has been validated by the Member State user, which means that it is in line with the Validation rules and can be sent to the European Commission. • **Sent**: The Annual Summary has been sent to the Commission by the Member State user and awaits treatment by the European Commission Operating Agent (ECOA). • **Accepted**: The Annual Summary has been accepted as compliant by the ECOA. • **Returned**: The Annual Summary was not accepted as compliant by the ECOA and has been sent back to the Member State. The Member State.	-	C
Previous Node	This field contains the Node where the Annual Summary resided, before it was transferred to the current Node When you are searching an Annual Summary, select the required Node from the drop-down list.	-	C
Current Node	This field contains the Node where the Annual Summary is residing now. When you are searching an Annual Summary, you can select the required Node from the drop-down list.	-	C
Last Modified Date	This field contains the Date on which the Annual Summary was updated for the last time.	-	C
Signer of the Annual Summary	This field contains the name of the person signed the Annual Summary and the declaration of reasonable assurance or the lack of compliance.	255	M
Title of the Signer	This field contains the title of the person signed the Annual Summary.	255	O

Field name	Description	M.L.	Status
Body represented by the Signer	This field contains the body which the signer represents.	255	M
Legal Act Reference appointing the Body	This field contains a reference to any legal act that appoints the body listed above to perform the declaration.	255	O

4. MANAGING ANNUAL/FINAL CONTROL REPORTS

4.1. Definition

According to Article 62 of Council Regulation (EC) No 1083/2006, the Audit Authority of an Operational Programme is responsible for submitting to the Commission, by December 31 each year from 2008 to 2015, an Annual Control Report.

This Report sets out the findings of the audits carried out during the previous 12 month-period ending on 30 June of the year concerned in accordance with the Annual Control Report of the Operational Programme and reports any shortcomings found in the systems for the management and control of the programme.

The information concerning the audits carried out after 1 July 2015 shall be included in the Final Control Report supporting the Closure Declaration.

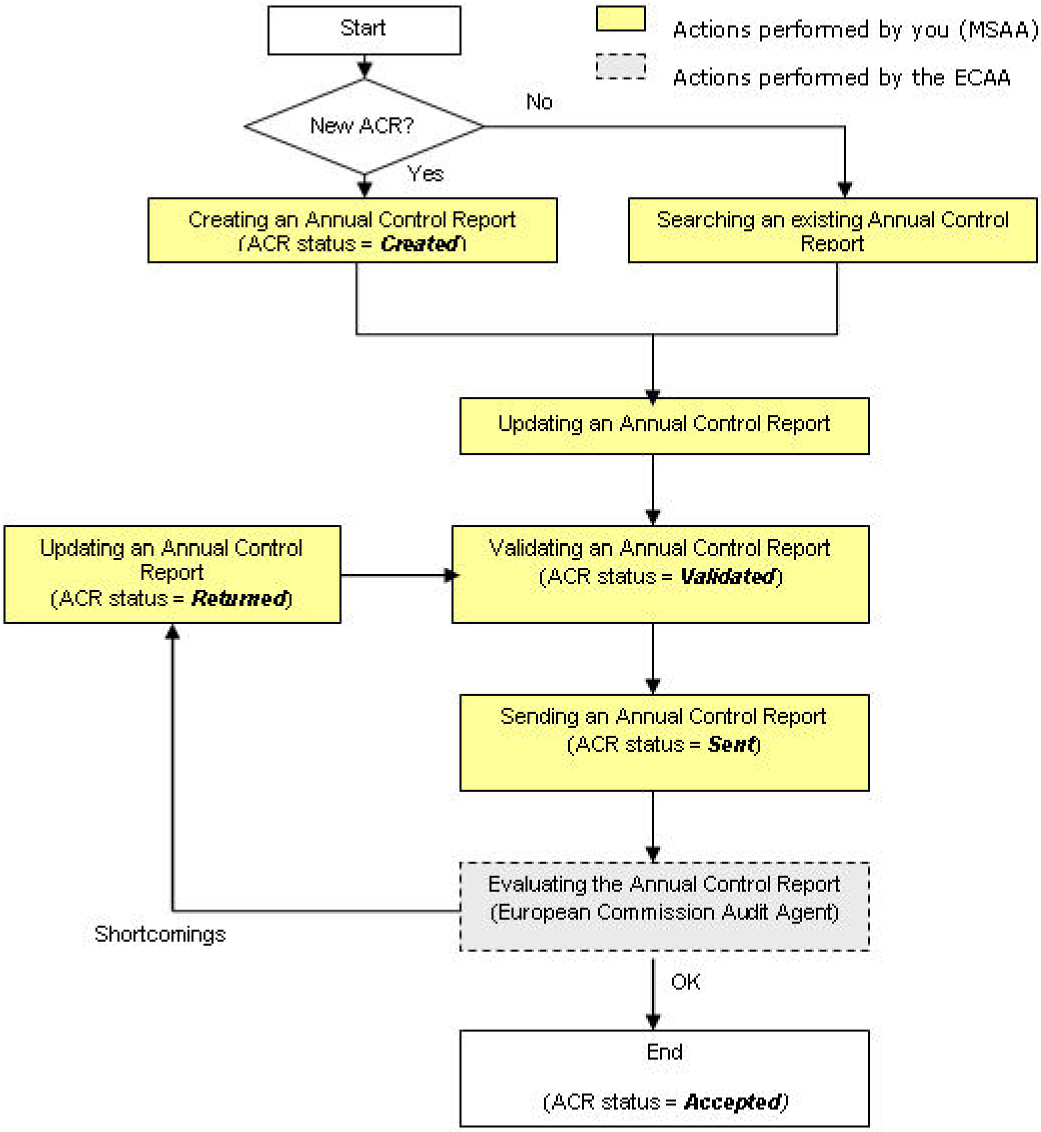
When a common system applies to several Operational Programmes, the Annual Control Report may cover all the Operational Programmes concerned.

The Audit Authority is also responsible for issuing an Opinion, on the basis of the controls and audits that have been carried out under its responsibility, as to whether the management and control system functions effectively, so as to provide a reasonable assurance that statements of expenditure presented to the Commission are correct and as a consequence reasonable assurance that the underlying transactions are legal and regular.

When a common system applies to several Operational Programmes, the Opinion may cover all the Operational Programmes concerned.

4.2. Managing Annual/Final Reports: Workflow Overview

Managing an Annual/Final Report involves going through a workflow consisting of several procedures. Some procedures are performed by you, the Member State Audit Authority, while other procedures are performed by the Commission. An overview of this workflow is displayed below:



The actions you perform are represented as yellow boxes. Click one of the links below to access a detailed description:

- Creating an Annual Control Report
- Searching an existing Annual Control Report
- Updating an existing Annual Control Report
- Validating an Annual Control Report
- Sending an Annual Control Report to the Commission
- Correcting a returned Annual Control Report

The actions performed by European Commission users are displayed in the gray box. Refer to the section Evaluating a validated Annual/Final Report (by the Commission) to access a short description. A full description of these procedures can be found in the SFC2007 manuals dedicated to the European Commission users.

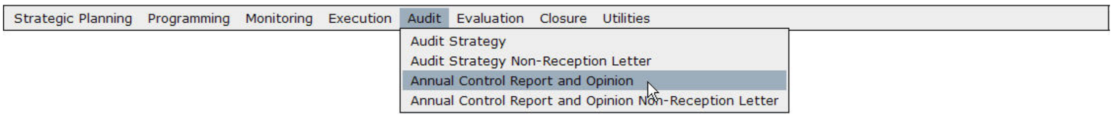
4.3. Creating an Annual Control Report

Follow the procedure described in this section if you want to create an Annual Control Report.

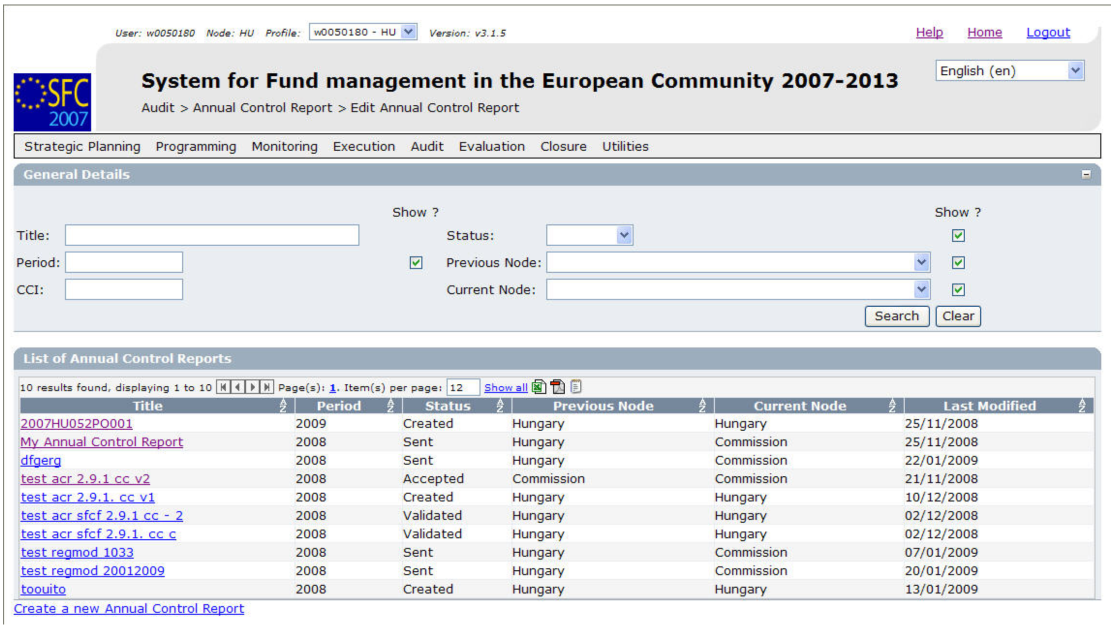
1. **Log in to the SFC2007 information system.**

   The login procedure is explained in the SFC2007 Introduction guide. This guide also provides a description of the general aspects of the SFC2007 user interface.

2. **On the SFC2007 initial screen, select the option *Annual Control Report and Opinion* from the *Audit* menu:**



   The following screen is displayed:

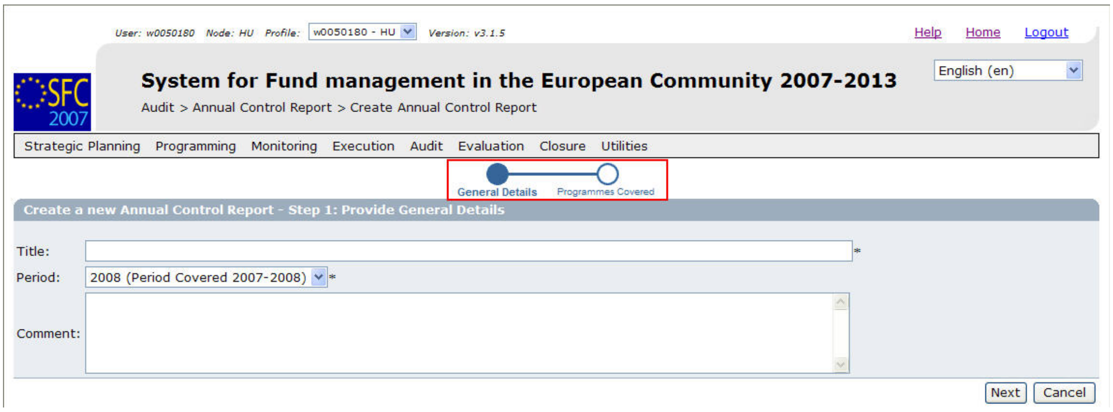


   This screen contains the following standard panes:

   - ***Search pane:*** This pane allows defining Search criteria for finding existing Annual Control Reports.
   - ***List of existing Annual Control Reports:*** This pane lists default information for existing Annual Control Reports
   - ***Create a new Annual Control Report*** link

3. **Click the link *Create a new Annual Control Report* below the *List of Annual Control Reports*.**

   The following screen is displayed:



The current phase ***General Details*** is highlighted.

4. **Fill out the fields as required.**

   The following fields are available:

   - Title
   - Period
   - Comment

   For a description of these fields, refer to section General Annual Control Report Data fields or click an individual link in the list above.

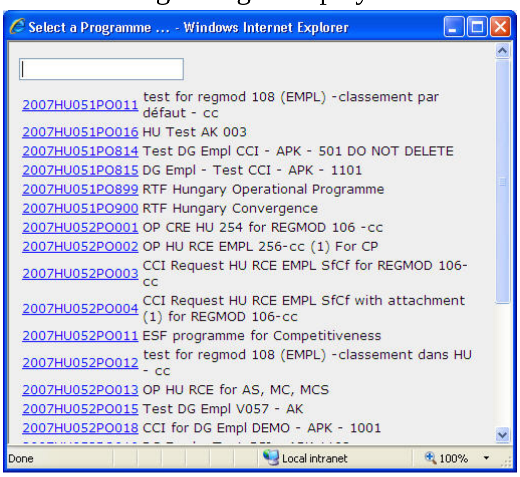
5. **Click the *Next* button.**

   The following screen is displayed:

The current phase ***Programmes Covered*** is highlighted. You can use this screen to assign the required Operational Programmes to the Annual Control Report.

6. **Click the *CCI* field to display the available CCI and matching Operational Programmes.**

   The following dialog is displayed:

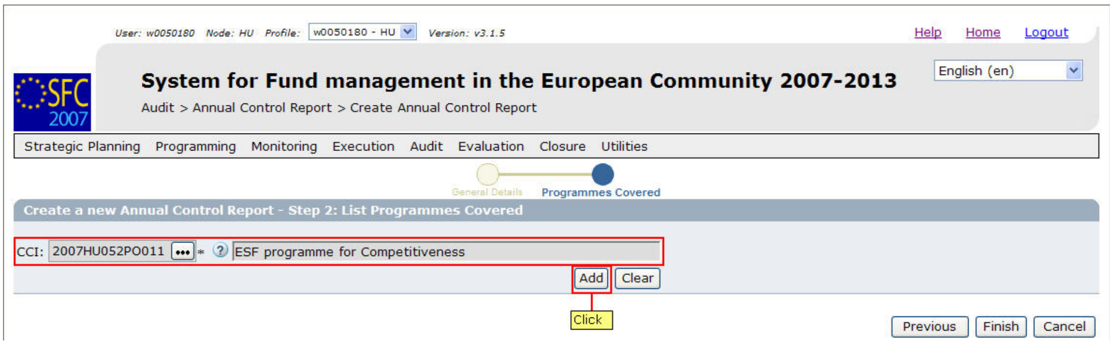


Only the Operational Programmes matching following conditions are listed:

- The Operational Programme must have been approved by a Commission Decision.
- The Operational Programme must refer to the Member State or the Geographical Region for which you have read privilege.
- Operational Programmes for AGRI-EAFRD are not listed.

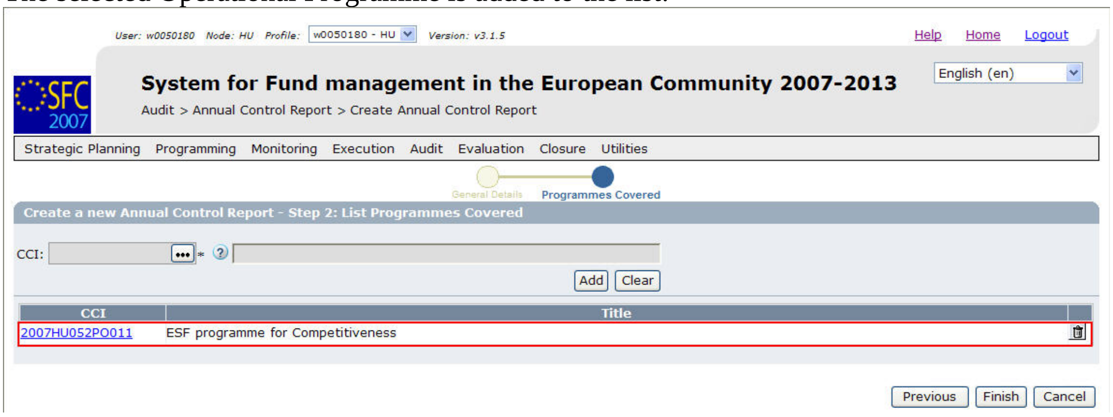
7. Select the first Operational Programme covered by the Annual Control Report.

The CCI and Title are copied into the fields:



8. Click the *Add* button.

The selected Operational Programme is added to the list:



You can now:

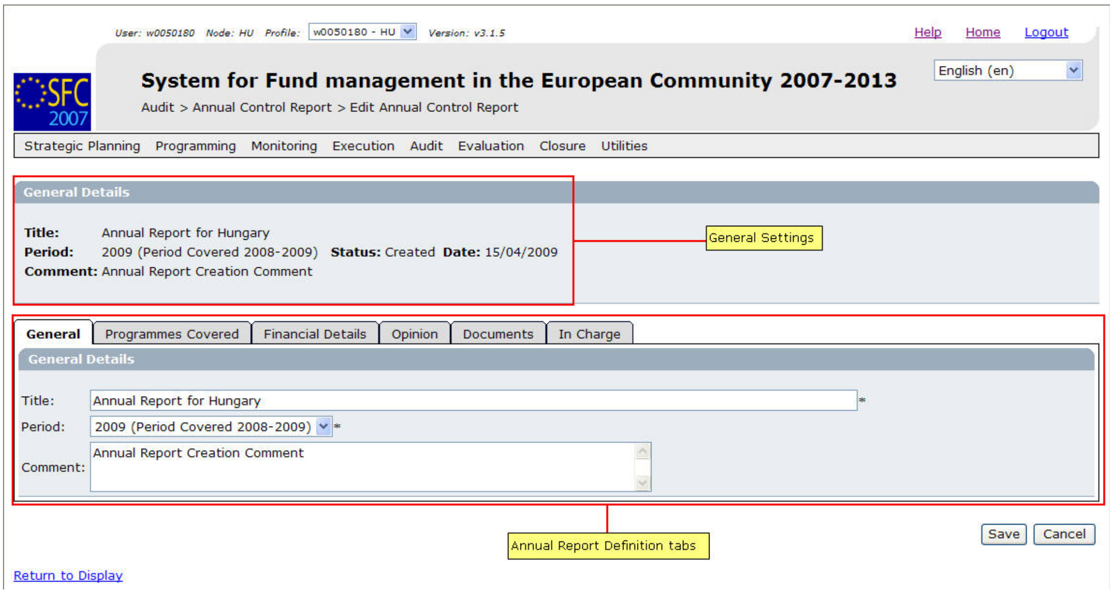
- Repeat steps 6 – 8 for all Operational Programmes you wish to add.
- Click the ***Rubbish bin*** icon ( ) to remove a selected Operational Programme from the list.
- Click the ***Finish*** button to finish the creation process.

9. Click the *Finish* button.

The following message is briefly displayed:

Annual Control Report created.

Then the following screen is displayed:

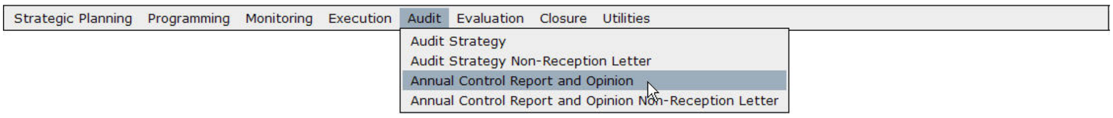


This screen contains a number of tabs and subtabs allowing updating (editing and/or completing) the Annual Control Report. Refer to Updating Annual Control Reports for a detailed description.

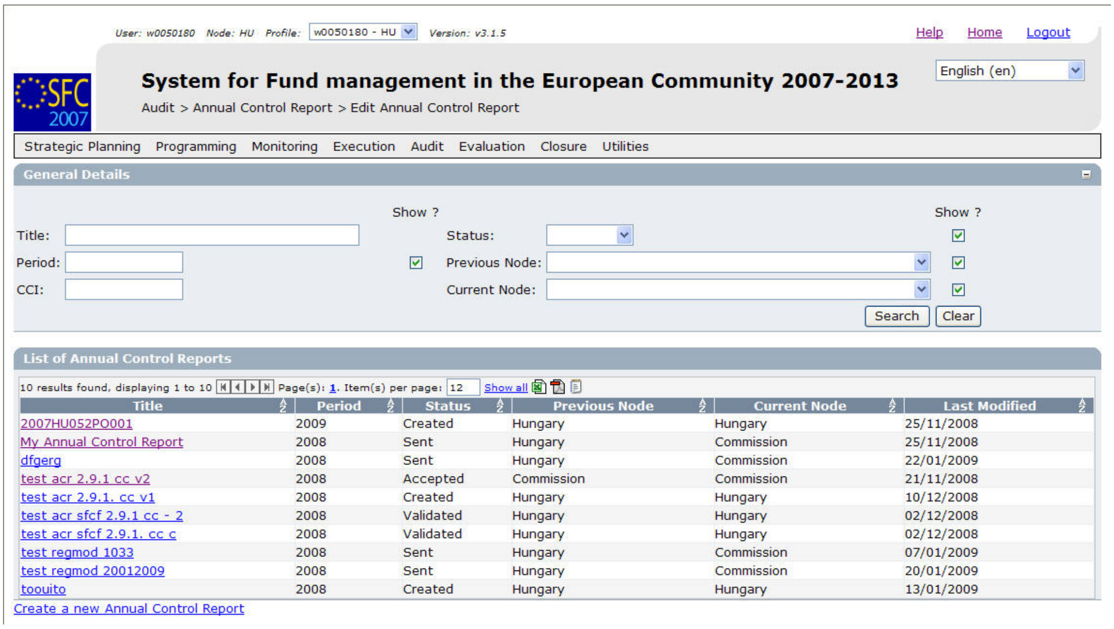
4.4. Searching existing Annual Control Reports

You typically search an existing Annual Control Report, if you need to display or update its settings.

1. On the SFC2007 initial screen, select the option *Annual Control Report and Opinion* from the *Audit* menu:



The following screen is displayed:



This screen contains the following standard panes:

- ***Search pane:*** This pane allows defining Search criteria for finding existing Annual Control Reports.
- ***List of existing Annual Control Reports:*** This pane lists default information for existing Annual Control Reports
- ***Create a new Annual Control Report*** link

A detailed description of the standard User Interface elements is provided in the SFC2007 Introduction manual.

2. **Define search criteria in the fields available in the *Search* pane, if you do not immediately find the required Annual Control Report.**

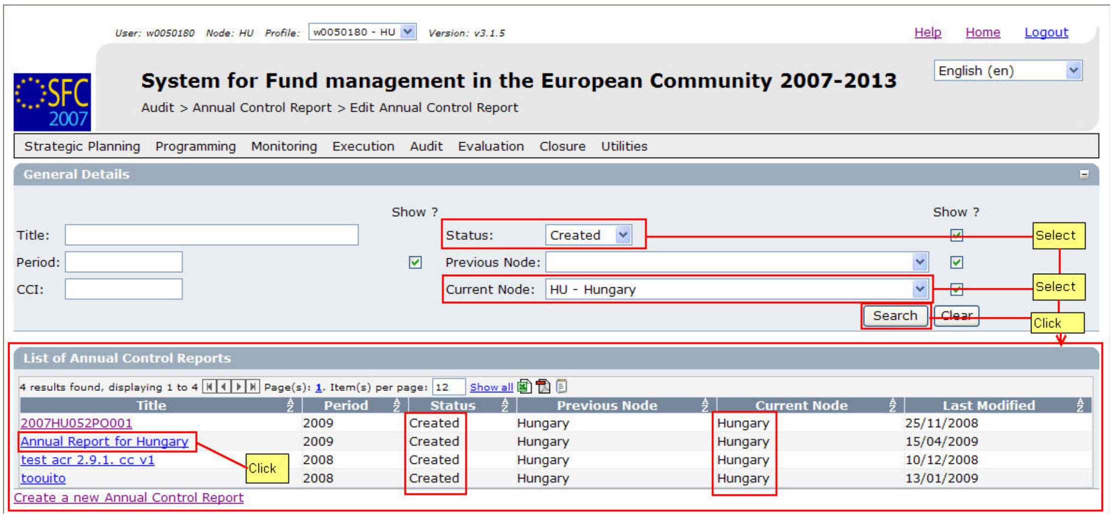
The following search fields are available:

- Title
- Period
- CCI
- Status
- Previous Node
- Current Node

For a description of these fields, refer to the section General Annual Control Report Data Fields or click an individual field link in the list above for a description of these fields.

3. **Click the *Search* button.**

The Annual Control Reports matching your search criteria are displayed in the ***List of Annual Control Reports***:



4. **Click the link in the *Title* column matching the Annual Control Report for with you want to verify or update the settings.**

The Display Screen for the selected Annual Control Report is shown. At the top of the screen, a number of links is displayed:

The following links can be available:

<table>
<tr><th>Link</th><th>Description</th></tr>
<tr><td>Return to list</td><td>This link is always available.

Click this link to return to the list of Annual Control Reports matching your search criteria.</td></tr>
<tr><td>Delete</td><td>This link is available if:

• The Annual Control Report is treated on the Member State level.
• The Annual Control Report status is Created or Validated
• The Annual Control Report has never been sent to the Commission before.

Click this link to delete the currently displayed Annual Control Report version. The following dialog is displayed:

Confirm or cancel the deletion.</td></tr>
<tr><td>Cancel</td><td>This link is available if:

• The Annual Control Report is treated on the Member State level.
• The Annual Control Report status is Created, Validated or Returned.
• The Annual Control Report has already been sent to the Commission (so that it can no longer be deleted).

You may want to cancel an Annual Control Report, if you do not want to continue working on it, but prefer creating one or more new ones. The Operational Programmes covered in the cancelled Annual Control Report are again available to be assigned to one of the new Annual Control Reports.

Click this link to cancel the currently displayed Annual Control Report. The following dialog is displayed:

Confirm or undo the Cancellation. If you confirm the cancellation, the Annual Control Report Status will be set to Cancelled. The European Commission will be notified of the action.</td></tr>
</table>

Link	Description
Validate	This link is available if: • The Annual Control Report is treated on the Member State level. • The Annual Control Report status is ***Created*** or ***Returned***. Click this link to validate the Annual Control Report. Refer to Validating an Annual Control Report for more information.
Send	This link is available if: • The Annual Control Report is treated on the Member State level. • The Annual Control Report status is ***Validated***. Click this link to validate the Annual Control Report. Refer to Sending the Annual Control Report for more information.
Print	This link is always available. Click this link to generate a Report containing all encoded official information that allows the Member State to verify what he has entered in the system. Refer to Appendix C.1 Print Report.
Print All	This link is always available. Click this link to generate a Detailed Report containing all encoded official information, plus information required to manage the Annual Control Report like Last Validation Results, OP History and Officials in Charge. Refer to Appendix C.2 Print All Report.

The rest of the ***Display Screen*** consists of a number of sections listing the current settings for the Annual Control Report. Refer to the section Consulting the Display Screen of an Annual Control Report for detailed information.

4.5. Consulting the Display Screen of an Annual Control Report

Once you have searched and selected Annual Control Report, its Display screen is shown. This Display screen contains a number of information sections showing the current settings of the Annual Control Report.

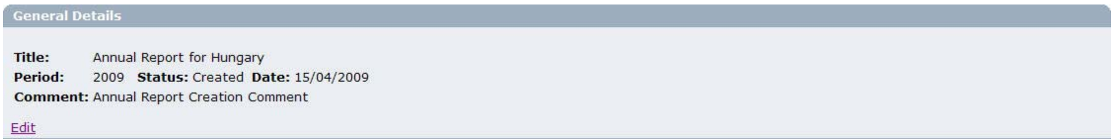
Follow the procedure below to verify the available information.

1. **Search the required Annual Control Report in order to access the Display screen.**

   Refer to Searching an Annual Control Report for detailed instructions.

2. **Click the link in the *Title* column matching the Annual Control Report for with you want to verify or update the settings.**

3. **Verify the settings in the *General Details* section.**

   This section lists the basic settings for this version of the Annual Control Report. The following fields are available:

   - Title
   - Period
   - Status
   - Date
   - Comment

For a description of these fields, refer to section General Annual Control Report Data Fields or click an individual field link in the list above.

The ***Edit*** link is available, if the Annual Control Report status allows edition (i.e. if its status is ***Created***, ***Validated*** or ***Returned***). Click this link to change the settings. For a detailed description of the update procedure, refer to section Updating the tab General.

4. **Verify the settings in the *Programmes Covered* section.**

This section lists the Operational Programmes covered by this Annual Control Report.

Programmes Covered

CCI	Title
2007HU052PO011	ESF programme for Competitiveness

Edit

Click the ***Edit*** link in this section to change the settings. For a detailed description of the update procedure, refer to section Updating the tab Programmes Covered.

5. **Verify the settings in the *Table for Declared Expenditure and Sample Audits* section.**

If the Annual Control Report covers one Operational Programme, this section looks as follows:

Table for Declared Expenditure and Sample Audits

Fund	CCI	Expenditure declared in reference year	Expenditure declared in reference year audited for the random sample	%	Irregular expenditure in random sample	% (error rate)	Other expenditure audited from complementary sample	Other expenditure audited from random sample	Irregular expenditure in other expenditure sample	Total expenditure declared cummulatively	%
ESF	2007HU052PO011	10,000,000.00	250,000.00	2.50	25,000.00	10.00	60,000.00	40,000.00	6,321.00	10,000,000.00	12.00

Edit

If the Annual Control Report covers more than one Operational Programme, this section appears as follows:

Table for Declared Expenditure and Sample Audits

Fund	CCI	Expenditure declared in reference year	Expenditure declared in reference year audited for the random sample	%	Irregular expenditure in random sample	% (error rate)	Other expenditure audited from complementary sample	Other expenditure audited from random sample	Irregular expenditure in other expenditure sample	Total expenditure declared cummulatively	%
ESF	2007HU051PO016	10,000,000.00	250,000.00	2.50			60,000.00	40,000.00	1,200.00	10,000,000.00	15.00
ESF	2007HU052PO011	5,000,000.00	250,000.00	5.00			30,000.00	20,000.00	1,200.00	5,000,000.00	25.00
TOTAL		15,000,000.00	500,000.00	3.33	32,000.00	6.40	90,000.00	60,000.00	2,400.00	15,000,000.00	

Edit

Click the ***Edit*** link in this section to change the settings. For a detailed description of the update procedure, refer to section Updating the tab Financial Details.

6. **Verify the settings in the *Scope of Examination and Opinion* section.**

This section looks as follows.

Scope of Examination and Opinion

CCI	Title	Scope of Examination	Opinion
2007HU051PO016	HU Test AK 003	Limited	Adverse Opinion
2007HU052PO011	ESF programme for Competitiveness	No Limitation	Qualified Opinion

Edit

Click the ***Edit*** link in this section to change the settings. For a detailed description of the update procedure, refer to section Updating the tab Opinion.

7. **Verify the settings in the *Associated Documents* section.**

This section lists information about the Documents and Attachments defined for the Annual Control Report.

Associated Documents

Title	Type	Language	Attachments	Document Date	Sent Date
Annual Control Report for Hungary	Annual Control Report for ERDF/CF and ESF (Annex VI)	Hungarian	1	15/04/2009	15/04/2009
Annual Opinion document	Annual Opinion for ERDF/CF and ESF (Annex VII)	Hungarian	1	15/04/2009	15/04/2009
prepareDocument - hu	Annual/Final Control Report Snapshot	Hungarian	1	15/04/2009	15/04/2009
Acknowledgement_hu.pdf	Annual/Final Control Report Acknowledgement Document	Hungarian	1	15/04/2009	15/04/2009
Guidelines for improving the Annual Control Report	EC Observations	English	1	15/04/2009	15/04/2009
Version II	Annual Control Report for ERDF/CF and ESF (Annex VI)	Hungarian	1	15/04/2009	15/04/2009
Version II Opinion	Annual Opinion for ERDF/CF and ESF (Annex VII)	Hungarian	1	16/04/2009	15/04/2009
prepareDocument - hu	Annual/Final Control Report Snapshot	Hungarian	1	15/04/2009	15/04/2009
Acknowledgement_hu.pdf	Annual/Final Control Report Acknowledgement Document	Hungarian	1	15/04/2009	15/04/2009
Recommendations	Acceptance Letter	English	1	16/04/2009	15/04/2009
Follow-up guidelines	EC Follow Up Document	English	1	16/04/2009	15/04/2009

Edit

Click the ***Edit*** link in this section to change the settings. For a detailed description of the fields and update procedure, refer to the section ***Documents*** tab in the SFC2007 Introduction Manual.

The following official document types can be associated with an Annual/Final Control Report:

- Annual Control Report for ERDF/CF and ESF (Annex VI)
- Annual Opinion for ERDF/CF and ESF (Annex VII)
- EC Follow Up Document
- Final Control Report and Closure Declaration for ERDF/CF and ESF (Annex VIII)

8. Expand the *Officials in charge* section by clicking the *Expand* icon ( ).

This section lists information about the Officials in Charge of the Annual Control Report:

Officials in Charge

Name	Phone	Fax	Email	Valid From	Until
Boloni Laszlo	36 2 456 211	36 2 456 212	laszlo.boloni@hungary.hu	01/04/2009	30/04/2012

Edit

Click the ***Edit*** link in this section to change the settings. For a detailed description of the fields and update procedure, refer to the section ***Officials in Charge*** in the SFC2007 Introduction Manual.

9. Expand the *Last Validation Results* section by clicking the *Expand* icon ( ).

The following screen appears:

Latest Validation Results

Date	Severity	Message
15/04/2009	Error	A document was not uploaded to the system. (Annual Control Report for ERDF/CF and ESF (Annex VI))
15/04/2009	Error	A document was not uploaded to the system. (Annual Opinion for ERDF/CF and ESF (Annex VII))
15/04/2009	Warning	At least one Official in Charge of the Member state should exist.
15/04/2009	Warning	The "Total expenditure audited cumulatively as a percentage of the total expenditure declared cumulatively (10)" entered in the Financial Detail should be equal to the sum of columns (2), (6) and (7) over the current and previous Annual Control Reports, divided by the "Total expenditure declared cumulatively (9)" in the current Annual Control report. (2007HU052PO011, ESF, 25.00, 0.06)
15/04/2009	Info	Control Report could not be validated. Please correct errors.

This section lists error, warning and information messages about the last validation attempt. At least all errors must be corrected before the Annual Control Report can be sent to the European Commission. For a detailed description of the Validation process, refer to Validating Annual Control Reports.

10. Expand the *History* section by clicking the *Expand* icon ( ).

The following screen appears:

History

Status	Comment	By Level	Date	User
Created		Hungary	15/04/2009 17:28	w0050180
Returned	Some expenditures not sufficiently motivated	Commission	15/04/2009 17:27	w0050142
Sent	After Re-Open	Commission	15/04/2009 17:19	w0050142
Accepted	Follow Up	Commission	15/04/2009 16:48	w0050142
Accepted		Commission	15/04/2009 16:33	w0050142
Sent		Hungary	15/04/2009 15:54	w0050180
Validated		Hungary	15/04/2009 15:53	w0050180
Returned	Object could not be validated, see validation results.	Commission	15/04/2009 15:50	w0050180
Returned	Some expenditures not sufficiently motivated	Commission	15/04/2009 15:45	w0050142
Sent		Hungary	15/04/2009 15:41	w0050180
Validated		Hungary	15/04/2009 15:27	w0050180
Created		Hungary	15/04/2009 15:10	w0050180
Created	Object could not be validated, see validation results.	Hungary	15/04/2009 15:05	w0050180
Created		Hungary	15/04/2009 14:25	w0050180
Created		Hungary	15/04/2009 14:23	w0050180
Created		Hungary	15/04/2009 14:22	w0050180
Created		Hungary	15/04/2009 10:42	w0050180

This section lists, in inversed chronological order, all "events" that occurred during the life of this Annual Control Report. All entries are read-only, some are generated by the system, while others have been defined by a Commission or Member State user.

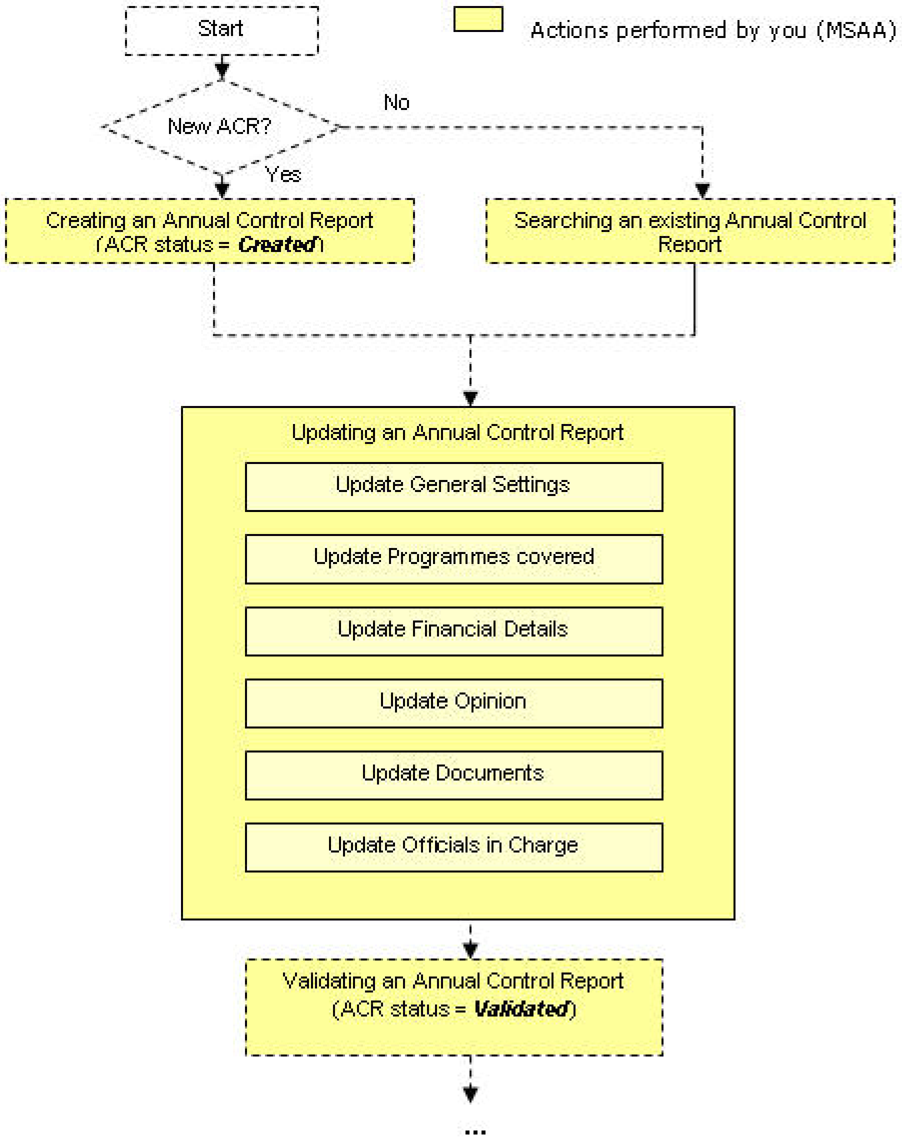
Field	Description
Status	This field displays the status of the Annual Control Report at the moment of the event.
Comment	This field contains a system-generated comment for some standard "events".

Field	Description
By level	This field contains the name of the Level (node) where the Annual Control Report resided at the moment of the event.
Date	This field contains the timestamp (date and time) of the event.
User	This field contains the username used by the person initiating the event.

4.6. Updating Annual Control Reports

4.6.1. Workflow Overview

The following graphic shows the Workflow for updating Annual Control Reports. It is a subset from the general Annual Control Reports Workflow shown in the section Managing Annual Control Reports: Workflow overview.



These actions are described in separate procedures:

- Updating the tab General
- Updating the tab Programmes Covered
- Updating the tab Financial Details
- Updating the tab Opinion

The update procedure for the ***Documents*** and ***Officials in Charge*** tabs are explained in the SFC2007 Introduction Manual.

4.6.2. Updating the tab General

The tab ***General*** on the ***Annual Control Report Update*** screen lists basic information about the Annual Control Report, such as the Title and Status indication. Follow the procedure described in this section to update the existing settings.

1. **Browse to the *General* tab on the *Update Annual Control Report* screen.**

   Refer to one of the following procedures for instructions:

   - Creating Annual Control Reports
   - Searching existing Annual Control Reports

   The screen looks as follows:

2. **Verify the basic information about the Annual Control Report in the information pane at the top of the screen.**

   The following fields are available:

   - Title
   - Period
   - Status
   - Date
   - Comment

   For a description of these fields, refer to section General Annual Control Report Data fields or click an individual link in the list above.

3. **Update the values in the *General* tab as required.**

   The following fields are available:

   - Title
   - Period
   - Comment

   For a description of these fields, refer to section General Annual Control Report Data fields or click an individual link in the list above.

4. **Click the *Save* button.**

This concludes the procedure ***Updating the tab General***.

You can now:

- Update the tab Programmes Covered (logical next step)

- Update another tab on the on the Annual Control Report Update screen. Refer to the Action Overview in the section ***Updating Annual Control Reports***.

4.6.3. Updating the tab Programmes Covered

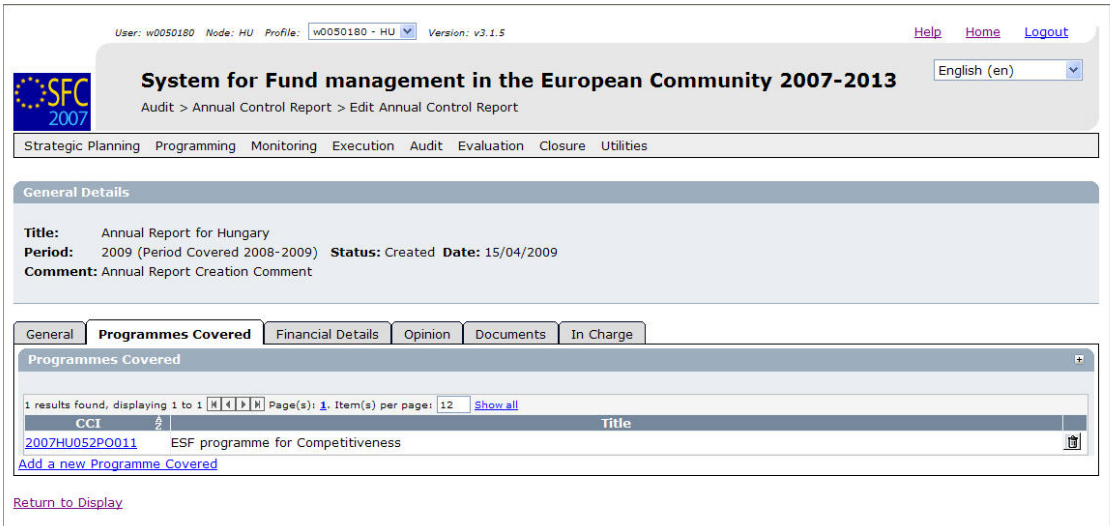
The tab ***Programmes Covered*** on the ***Annual Control Report Update*** screen lists basic information about the Operational Programmes linked to the Annual Control Report. Follow the procedure described in this section to update this tab.

1. **Browse to the *Programmes Covered* tab on the *Update Annual Control Report* screen.**

   Refer to one of the following procedures for instructions:

   - Creating Annual Control Reports
   - Searching existing Annual Control Reports

   The screen looks as follows:



2. **Verify the basic information about the Annual Control Report in the information pane at the top of the screen.**

   The following fields are available:

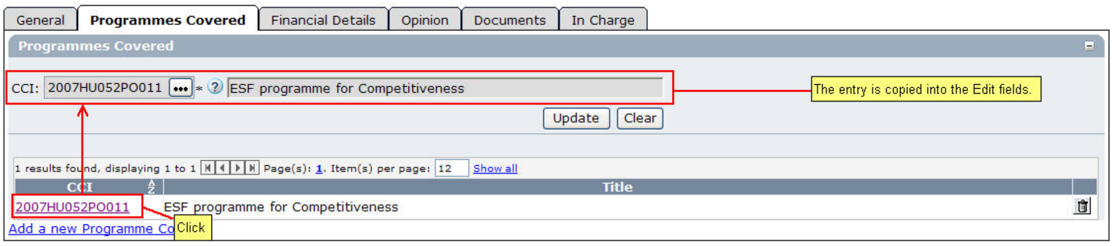
   - Title
   - Period
   - Status
   - Date
   - Comment

   For a description of these fields, refer to section General Annual Control Report Data fields or click an individual link in the list above.

3. **Update the values in the *Programmes Covered* tab as required.**

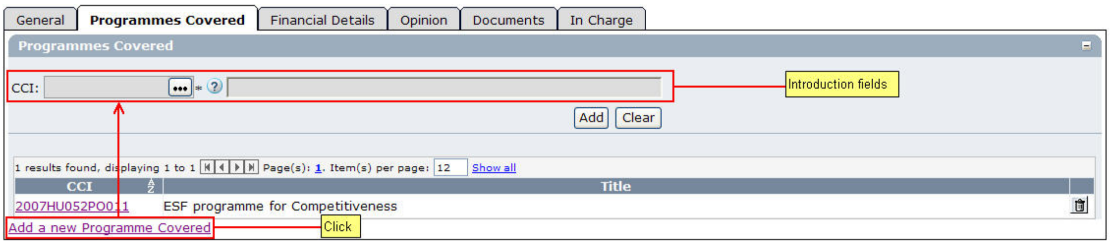
   You can now:

   - Click the link in the ***CCI*** field, if you want to update the matching entry. The entry is copied into the edit fields:



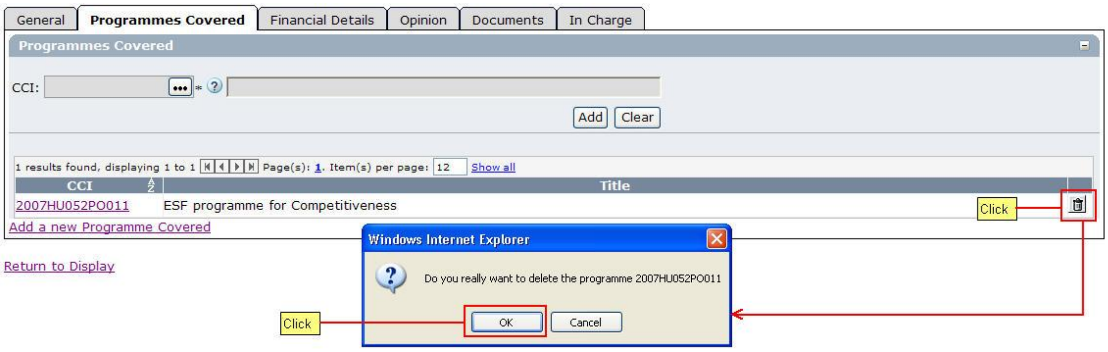
Click the ***CCI*** field to display the list of available Operational Programmes and select the required one. As a result, the originally selected Operational Programme will be replaced by the newly selected one.

- Click the link ***Add a new Programme Covered*** to add an additional Operational Programme to be covered by the Annual Control Report.
  The empty Introduction Fields are displayed.



Click the ***CCI*** field to display the list of available Operational Programmes and select the required one. As a result, the newly Operational Programme will be added to the list of covered Operational Programmes.

- Click the ***Rubbish bin*** icon ( ) next to remove the matching Operational Programme:
  The following confirmation question is displayed:



Click the ***OK*** button to confirm the removal.

This concludes the procedure ***Updating the tab Programmes Covered***.

You can now:

- Update the tab Financial Details (logical next step)
- Update another tab on the on the Annual Control Report Update screen. Refer to the Action Overview in the section ***Updating Annual Control Reports***.

4.6.4. Updating the tab Financial Details

The tab ***Financial Details*** on the ***Annual Control Report Update*** screen lists information about the financial aspects. Follow the procedure described in this section to update this tab.

1. **Browse to the *Financial Details* tab on the *Update Annual Control Report* screen.**

   Refer to one of the following procedures for instructions:

   - Creating Annual Control Reports
   - Searching existing Annual Control Reports

2. **Verify the basic information about the Annual Control Report in the information pane at the top of the screen.**

   The following fields are available:

   - Title
   - Period
   - Status

- Date
- Comment

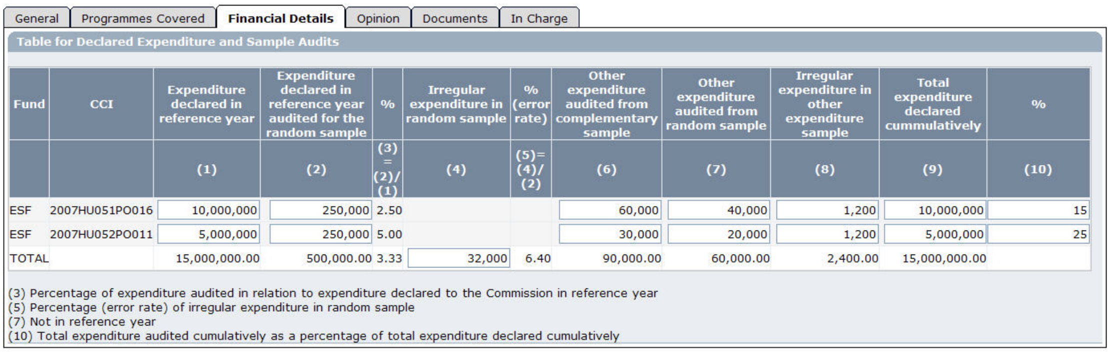
For a description of these fields, refer to section General Annual Control Report Data fields or click an individual link in the list above.

3. **Update the values in the *Financial Details* tab as required.**

If the Annual Control Report covers one Operational Programme, the tab looks as follows:

Fund	CCI	Expenditure declared in reference year	Expenditure declared in reference year audited for the random sample	%	Irregular expenditure in random sample	% (error rate)	Other expenditure audited from complementary sample	Other expenditure audited from random sample	Irregular expenditure in other expenditure sample	Total expenditure declared cummulatively	%
		(1)	(2)	(3)=(2)/(1)	(4)	(5)=(4)/(2)	(6)	(7)	(8)	(9)	(10)
ESF	2007HU052PO011	5,000,000	250,000	5.00	3,200	1.28	30,000	20,000	1,200	5,000,000	25

If the Annual Control Report covers more than one Operational Programmes, the tab looks as follows:



Fund	CCI	Expenditure declared in reference year	Expenditure declared in reference year audited for the random sample	%	Irregular expenditure in random sample	% (error rate)	Other expenditure audited from complementary sample	Other expenditure audited from random sample	Irregular expenditure in other expenditure sample	Total expenditure declared cummulatively	%
		(1)	(2)	(3)=(2)/(1)	(4)	(5)=(4)/(2)	(6)	(7)	(8)	(9)	(10)
ESF	2007HU051PO016	10,000,000	250,000	2.50			60,000	40,000	1,200	10,000,000	15
ESF	2007HU052PO011	5,000,000	250,000	5.00			30,000	20,000	1,200	5,000,000	25
TOTAL		15,000,000.00	500,000.00	3.33	32,000	6.40	90,000.00	60,000.00	2,400.00	15,000,000.00	

The table contains one line of information for each covered Operational Programme. If the Annual Control Report covers more than one Operational Programme, a ***TOTAL*** row is added automatically.

The following fields are available for each line of information:

- ***Fund***: the Fund concerned by the expenditures
- ***CCI***: the CCI of the Operational Programme concerned by the expenditure
- ***Expenditure declared in reference year***
- ***Expenditure declared in reference year for the random sample***
- ***%***: Percentage of expenditure audited in relation to expenditure declared to the Commission in reference year
- ***Irregular expenditure in random sample***
- ***%:*** Percentage or error rate of irregular expenditure in random sample
- ***Other expenditure audited from complementary sample***
- ***Other expenditure audited from random sample (not in reference year)***

- ***Irregular expenditure in other expenditure sample***
- ***Total expenditure declared cumulatively***
- ***%***: Total Expenditure audited cumulatively as a percentage of total expenditure declared cumulatively)

This concludes the procedure ***Updating the tab Financial Details***.

You can now:

- Update the tab Opinion (logical next step)
- Update another tab on the on the Annual Control Report Update screen. Refer to the Action Overview in the section ***Updating Annual Control Reports***.

4.6.5. Updating the tab Opinion

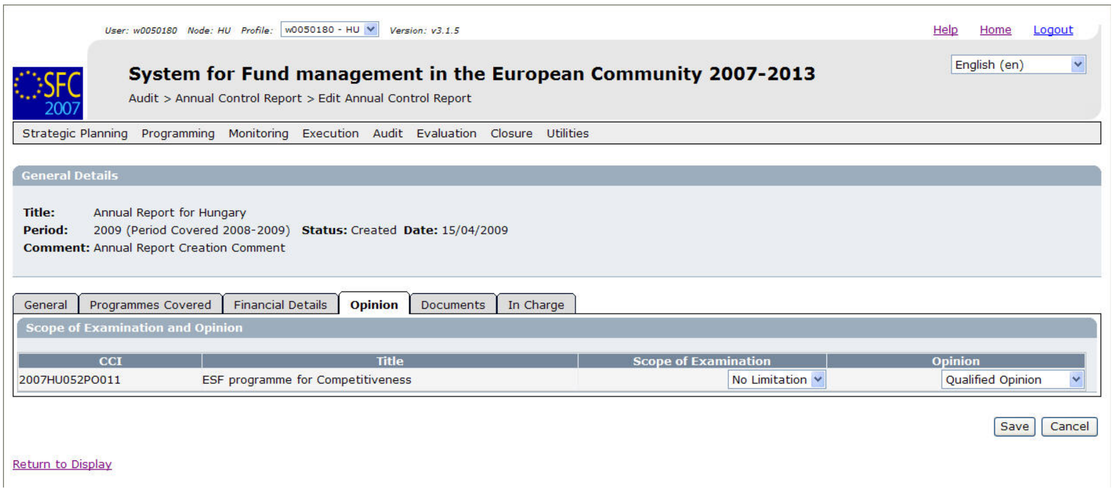
The tab ***Opinion*** on the Annual Control Report Update screen lists the Opinion formulated by the Member State for each Operational Programme covered by the Annual Control Report.

1. Browse to the *Standards* tab on the *Update Annual Control Report* screen.

Refer to one of the following procedures for instructions:

- Creating Annual Control Reports
- Searching existing Annual Control Reports

The screen looks as follows:



2. Verify the basic information about the Annual Control Report in the information pane at the top of the screen.

The following fields are available:

- Title
- Period
- Status
- Date
- Comment

For a description of these fields, refer to section General Annual Control Report Data fields or click an individual link in the list above.

3. Update the values in the *Opinion* tab as required.

The table contains one line of information for each covered Operational Programme. For each Operational Programme, the following fields are available:

- ***CCI***: the CCI of the Operational Programme covered by the Annual Control Report
- ***Title***: the title of the Operational Programme matching the CCI
- ***Scope of Examination***: Two values are possible: ***Limited*** and ***No Limitation***).
- ***Opinion indication***: Four values are possible:

- ***Adverse Opinion***
- ***Disclaimer of Opinion***
- ***Qualified Opinion***
- ***Unqualified Opinion***

This concludes the procedure ***Updating the tab Opinion***.

You can now:

- Update the tab ***Documents*** and ***Officials in Charge*** (logical next steps), these procedures are explained in the SFC2007 Introduction guide.
- Update another tab on the on the ***Annual Control Report Update*** screen. Refer to the Action Overview in the section ***Updating Annual Control Reports***.

4.7. Validating Annual Control Reports

When you validate an Annual Control Report, the system will check the validity and completeness of the information related to a version of the Annual Control Report. Refer to Appendix D: Validation rules for Annual Control Reports for a detailed list of the validation rules. You will logically perform a validation of your Annual Control Report AFTER having created and updated it and BEFORE sending it to the European Commission for acceptance.

You can only validate an Annual Control Report, if it has the status ***Created*** or ***Returned*** (by the Commission).

Follow the procedure detailed in this section to validate an Annual Control Report.

1. **Search the Annual Control Report to be validated.**

   Refer to Searching existing Annual Control Reports for a detailed description.

2. **Once you have accessed the *Annual Control Report Display* screen, click the *Validate* link.**

The Validation Results are displayed:

The table lists messages in three severity levels:

- ***Error***: Errors are blocking shortcomings to the Annual Control Report. The Annual Control Report will not get the ***Validated*** status and you will not be able to send it to the European Commission, as long as errors persist.
- ***Warning***: Warnings are non-blocking shortcomings to the Annual Control Report. The Annual Control Report will get the ***Validated*** status and you will be able to send it to the European Commission, while warnings persist. However, the Commission is more likely to return the Annual Control Report to you in order to remove the warnings.
- ***Info***: Informational messages provide a conclusion of the Error and Warning messages, such as the info message in the screen above:
  Control Report could not be validated. Please correct errors.

For a detailed overview of the Validation Rules, refer to Appendix D: Validation Rules for Annual Control Reports.

3. **Analyse the Validation results and correct the errors (and the warnings).**

   Refer to the procedures in section Updating Annual Control Reports.

4. **Once you think you have corrected all errors (required) and all warnings (preferably), try validating the Annual Control Report again.**

5. **Repeat the steps above, until all errors have been eliminated.**

   The Validation report will look as follows:

6. **You can now send the Annual Control Report to the European Commission for approval.**

   Refer to Sending Annual Control Reports to the European Commission.

4.8. Sending Annual Control Reports to the European Commission

Once you have validated an Annual Control Report, you can send it to the European Commission for Approval.

Sending an Annual Control Report to the Commission is only possible, if it has the status ***Validated*** and the Programme Indicator Set has been sent to the higher node.

Follow the procedure detailed in this section to send an Annual Control Report to the Commission.

1. **Search the Annual Control Report you want to send to the European Commission.**

   Refer to Searching existing Annual Control Reports for a detailed description.

2. **Once you have accessed the Annual Control Report Display screen, click the *Send* link, as indicated below:**

The following screen is displayed:

The Snapshot report is generated. This snapshot shows the data that will be sent to the Commission, once you confirm the sending.

3. **Click the link in the *Attachment* field to open and verify the PDF Snapshot report.**
4. **Click the *Yes* button.**

Results:

- The Annual Control Report is sent to the Commission.
- The European Commission is notified of this event by means of a standard e-mail message.
- The Annual Control Report Display screen is again displayed.
- The Status of the Annual Control Report is set to ***Sent***.

This concludes the procedure ***Sending Annual Control Report to the European Commission***.

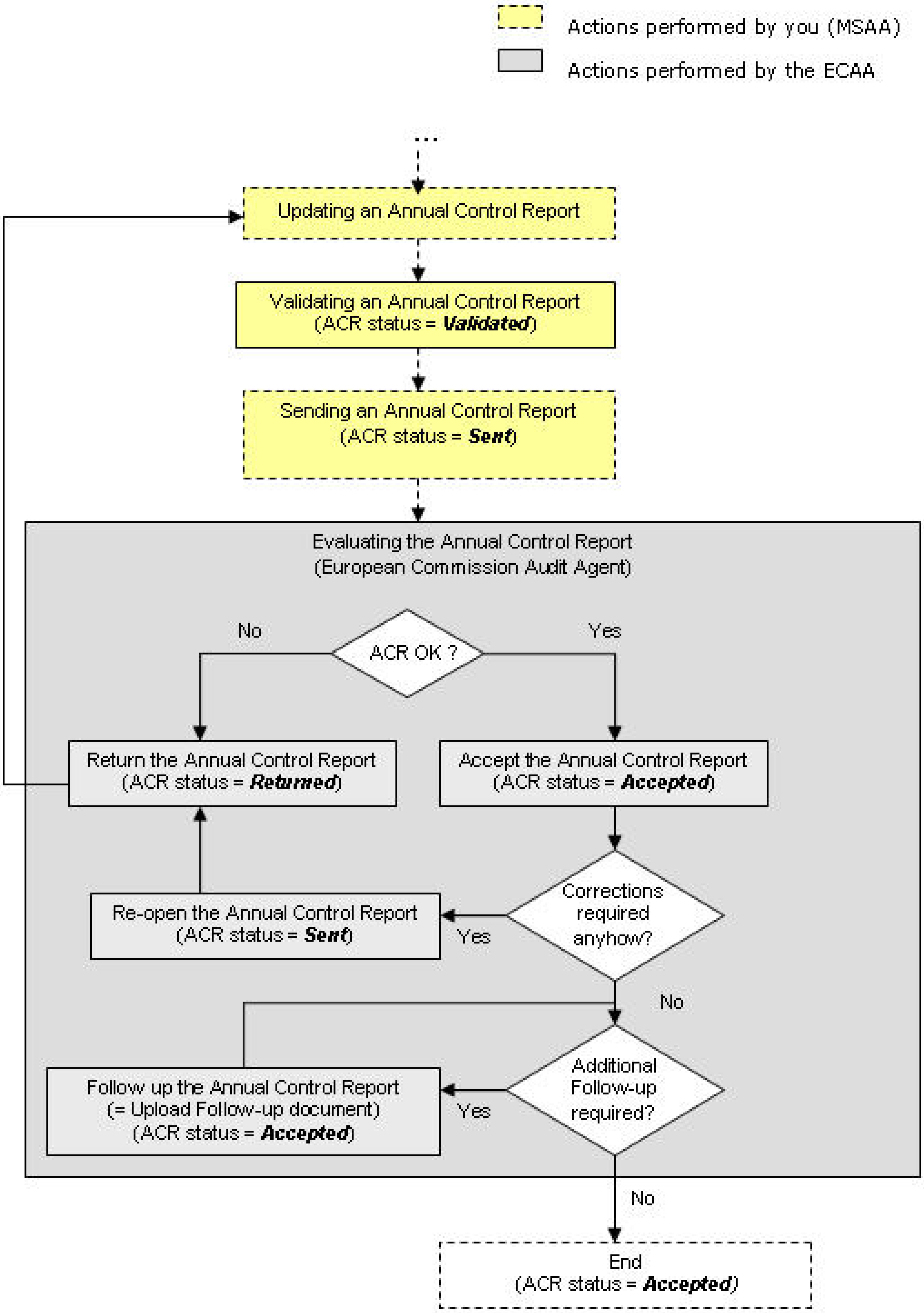
You will now have to wait until the European Commission evaluates your Annual Control Report and notifies you of their decision.

The Commission procedures are not explained in detail in this manual. For a short description, refer to Evaluating Annual Control Report (by the Commission).

Note: Once the Annual Control Report is sent to the Commission (status is ***Sent***), only the ***Officials in Charge*** and the ***Documents*** sections are available for editing. You are not able to modify the rest of the data.

4.9. Evaluating Annual Control Reports (by the Commission)

The European Commission Audit Agent (ECAA) is responsible for evaluating the validated Annual Control Report you sent to the Commission. The following diagram provides an overview of the evaluation actions:

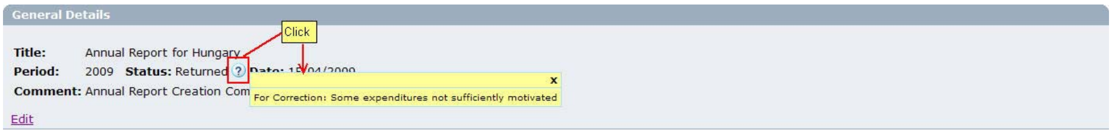


Explanation:

- **Returning the Annual Control Report for Correction**

  Upon reception of your validated Annual Control Report, the responsible ECAA determines if it can be accepted in its current form.

  If your Annual Control Report cannot be approved in its current form, the ECAA returns it to you for correction and sets its status to ***Returned***. You can follow its evolution in the Annual Control Report Display screen:



Click the Question Mark icon ( ) next to the ***Status*** field to see the Return type (here: ***For Correction***) and a short justification entered by the Commission (here: ***Some expenditures not sufficiently motivated***).

Refer to the procedure Correcting returned Annual Control Reports for detailed instructions.

- **Accepting the Annual Control Report**

  Upon reception of your validated Annual Control Report, the responsible ECAA determines if it can be approved in its current form.

  If your Annual Control Report can be accepted, the ECAA sets its status to ***Accepted***. You can follow its evolution in the Annual Control Report Display screen:

  You cannot change the settings of a Commission-approved Annual Control Report anymore.

- **Re-opening the Annual Control Report**

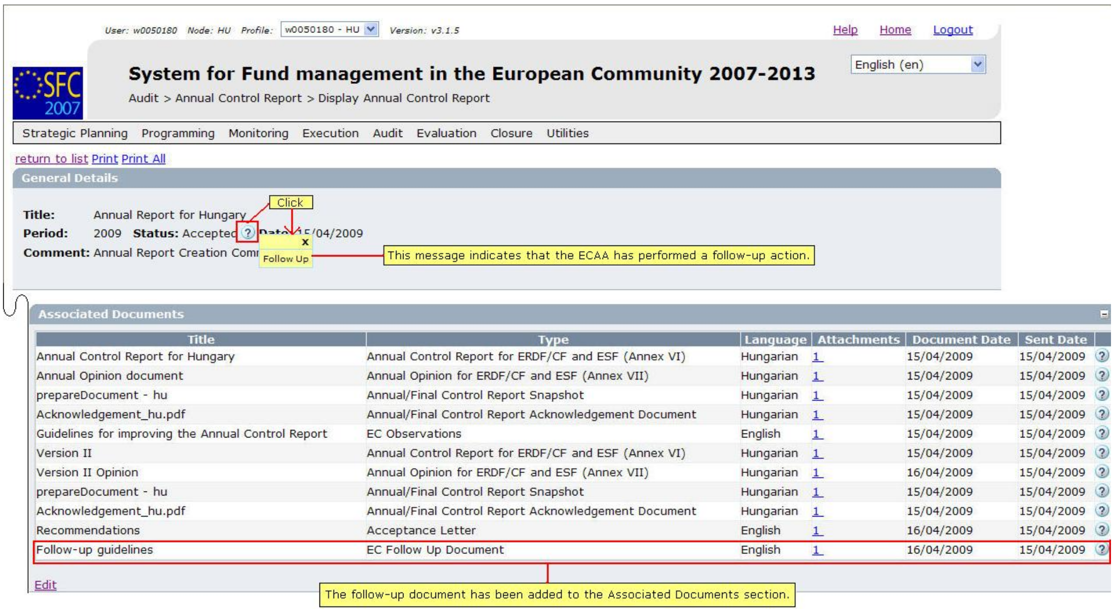
  Even when the ECAA has accepted your Annual Control Report, he can still re-open it. You can follow this evolution in the Annual Control Report Display screen:

  Once the ECAA has re-opened the Annual Control Report, he can accept it again or return it to you for correction.

- **Following up the Annual Control Report**

  When the ECAA has accepted your Annual Control Report, he can still follow-up on the Annual Control Report and associate additional documents to the Annual Control Report.

  The status remains Accepted, but the Question Mark icon ( ) is displayed next to the Status. Furthermore, the Associated Documents section is updated with the new documents:



Title	Type	Language	Attachments	Document Date	Sent Date
Annual Control Report for Hungary	Annual Control Report for ERDF/CF and ESF (Annex VI)	Hungarian	1	15/04/2009	15/04/2009
Annual Opinion document	Annual Opinion for ERDF/CF and ESF (Annex VII)	Hungarian	1	15/04/2009	15/04/2009
prepareDocument - hu	Annual/Final Control Report Snapshot	Hungarian	1	15/04/2009	15/04/2009
Acknowledgement_hu.pdf	Annual/Final Control Report Acknowledgement Document	Hungarian	1	15/04/2009	15/04/2009
Guidelines for improving the Annual Control Report	EC Observations	English	1	15/04/2009	15/04/2009
Version II	Annual Control Report for ERDF/CF and ESF (Annex VI)	Hungarian	1	15/04/2009	15/04/2009
Version II Opinion	Annual Opinion for ERDF/CF and ESF (Annex VII)	Hungarian	1	16/04/2009	15/04/2009
prepareDocument - hu	Annual/Final Control Report Snapshot	Hungarian	1	15/04/2009	15/04/2009
Acknowledgement_hu.pdf	Annual/Final Control Report Acknowledgement Document	Hungarian	1	15/04/2009	15/04/2009
Recommendations	Acceptance Letter	English	1	16/04/2009	15/04/2009
Follow-up guidelines	EC Follow Up Document	English	1	16/04/2009	15/04/2009

4.10. Correcting returned Annual Control Reports

If the responsible European Commission Audit Agent (ECAA) determines that a sent Annual Control Report cannot be accepted in its current form, he will return it to the sender for correction.

You are notified of this event by means of an e-mail message in the following format:

From: "sfc2007-info@ec.europa.eu" <sfc2007-info@ec.europa.eu>
To: msaa@hungary.hu
Sent: Wednesday, April 15, 2009 1:19:39 PM
Subject: SFC2007 Event Notification

Object: Control Report "Annual Control Report for Hungary 6/03/2009:1238073551986" Version 2008

Event: Returned

By: Commission

To: Hungary

Next Action: The Member State is expected to correct this Control Report.

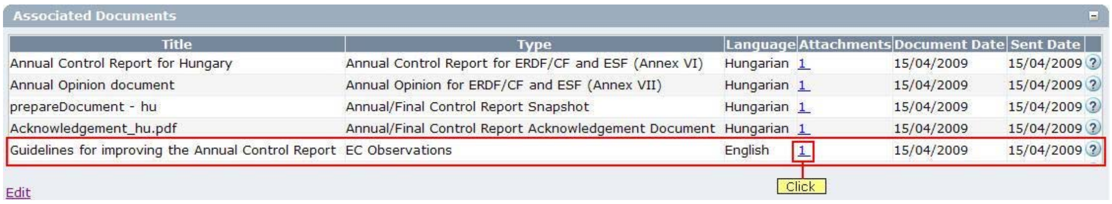
To review this Control Report click here

Perform the following procedure to correct the Annual Control Report.

1. **Search returned Annual Control Report.**

   Click the ***Here*** link in the notification e-mail message above or refer to Searching existing Annual Control Reports.

2. **In the *Annual Control Report Display* screen, browse to the *Associated Documents* section:**



Title	Type	Language	Attachments	Document Date	Sent Date
Annual Control Report for Hungary	Annual Control Report for ERDF/CF and ESF (Annex VI)	Hungarian	1	15/04/2009	15/04/2009
Annual Opinion document	Annual Opinion for ERDF/CF and ESF (Annex VII)	Hungarian	1	15/04/2009	15/04/2009
prepareDocument - hu	Annual/Final Control Report Snapshot	Hungarian	1	15/04/2009	15/04/2009
Acknowledgement_hu.pdf	Annual/Final Control Report Acknowledgement Document	Hungarian	1	15/04/2009	15/04/2009
Guidelines for improving the Annual Control Report	EC Observations	English	1	15/04/2009	15/04/2009

If the ECAA attached a document to your Annual Control Report motivating his decision to return it to you for correction, this document will be listed in this section (probably on the last line).

3. **Click the link in the *Attachments* column to open the document and follow the guidelines to correct the Annual Control Report.**
4. **In the *Annual Control Report Display* screen, browse to the *History* section as well:**

History

Status	Comment	By Level	Date	User
Returned	Some expenditures not sufficiently motivated	Commission	15/04/2009 15:45	w0050142
Sent		Hungary	15/04/2009 15:41	w0050180
Validated		Hungary	15/04/2009 15:27	w0050180
Created		Hungary	15/04/2009 15:10	w0050180
Created	Object could not be validated, see validation results.	Hungary	15/04/2009 15:05	w0050180
Created		Hungary	15/04/2009 14:25	w0050180
Created		Hungary	15/04/2009 14:23	w0050180
Created		Hungary	15/04/2009 14:22	w0050180
Created		Hungary	15/04/2009 10:42	w0050180

Look for the line marking the return of your Annual Control Report (probably the first line) and consult the ***Comment*** field. In this field, the ECAA may have briefly explained why he returned your Annual Control Report to you.

5. **Perform the required changes to the Annual Control Report.**

Refer to the procedures described in section Updating Annual Control Reports.

6. **Validate the revised Annual Control Report.**

Refer to the procedure described in section Validating Annual Control Report.

7. **Send the revised and validated Annual Control Report again to the Commission.**

Refer to the procedure described in section Sending Annual Control Reports.

You will now have to wait until the European Commission evaluates your revised Annual Control Report and notifies you of their decision.

The Commission procedures are not explained in detail in this manual. For a short description, refer to Evaluating Annual Control Reports (by the European Commission).

4.11. Annual Control Report Data Fields

This section provides a detailed description of the data fields you can encounter when managing Annual Control Reports. The fields are grouped in a table per section or tab.

The tables always have the same structure and contain the following information for each field:

- Field name
- Description
- Maximum Length (M.L.) expressed as a number of characters.
  If the maximum field length is pre-defined, the field contains a dash (-). This is the case check boxes, for fields containing a date or another fix-format entry (such as a CCI) and for fields for which a predefined value must be selected from a drop-down list.
- Status: M (Mandatory), O (Optional), C (Calculated by the system)

4.11.1. General Annual Control Report Data Fields

The following table lists the data fields containing General Settings about the Annual Control Report. You can find them on one or more of the following screens:

- The Annual Control Report Search pane
- The List of Annual Control Reports
- The Annual Control Report Creation wizard
- The ***General Details*** section of the Annual Control Report Display screen

- The ***General*** tab of the Annual Control Report Edit screen

Note: This does not mean that all listed fields appear on all screens.

Field name	Description	M.L.	Status
Title	This field contains a title for the Annual Control Report. It is defined by the Member State Audit Authority during the execution of the Creation Wizard. It can be updated, as long as the Annual Control Report has not been definitively approved by the European Commission.	255	M
Period	This field contains the period indication for the Annual Control Report as a 4-digit year indication. The covered period matches the 6 first months (January – June) of the indicated year, plus the 6 last months (July – December) of the previous year. For instance, if this field contains the indication ***2009***, the Annual Control Report covers the period from ***July 2008*** to ***June 2009***.	-	C
CCI	This field contains the CCI of an Operational Project that has been assigned to the Annual Control Report.	-	M
Status	This field contains the current state of the Annual Control Report. The following status indications apply: • Created • Validated • Sent • Accepted • Returned • Cancelled When you are searching for an existing Annual Control Report, you can select its status indication from the drop-down list.	-	C
Comment	This field contains the comment assigned to the Annual Control Report definition. It can be defined during the execution of the Annual Control Report. Furthermore it can be edited as long as the Annual Control Report has not been definitively approved by the European Commission.	2000	O
Previous Node	This field contains the Node where the Annual Control Report resided, before it was transferred to the current Node. When you are searching an Annual Control Report, select the required Node from the drop-down list.	-	C
Current Node	This field contains the Node where the Annual Control Report is residing now. When you are searching an Annual Control Report, you can select the required Node from the drop-down list.	-	C
Date or ***Last Modified***	This field contains the date at which the Annual Control Report definition was changed for the last time.	-	C

5. MANAGING MANAGEMENT AND CONTROL SYSTEM DOSSIERS

5.1. Introduction to the Member State Management and Control Systems

The Management and Control Systems are set up by the Member State for one or more Operational Programmes. It provides the following elements:

- the definition of the functions of the bodies concerned in management and control and the allocation of functions within each body
- compliance with the principle of separation of functions between and within such bodies;
- procedures for ensuring the correctness and regularity of expenditure declared under the Operational Programme;
- reliable accounting, monitoring and financial reporting systems in computerized form;
- a system of reporting and monitoring where the responsible body entrusts the execution of tasks to another body;
- arrangements for auditing the functioning of the systems;
- systems and procedures to ensure an adequate audit trail;
- reporting and monitoring procedures for irregularities and for the recovery of amounts unduly paid.

(Article 58 of the Council Regulation (EC) No 1083/2006)

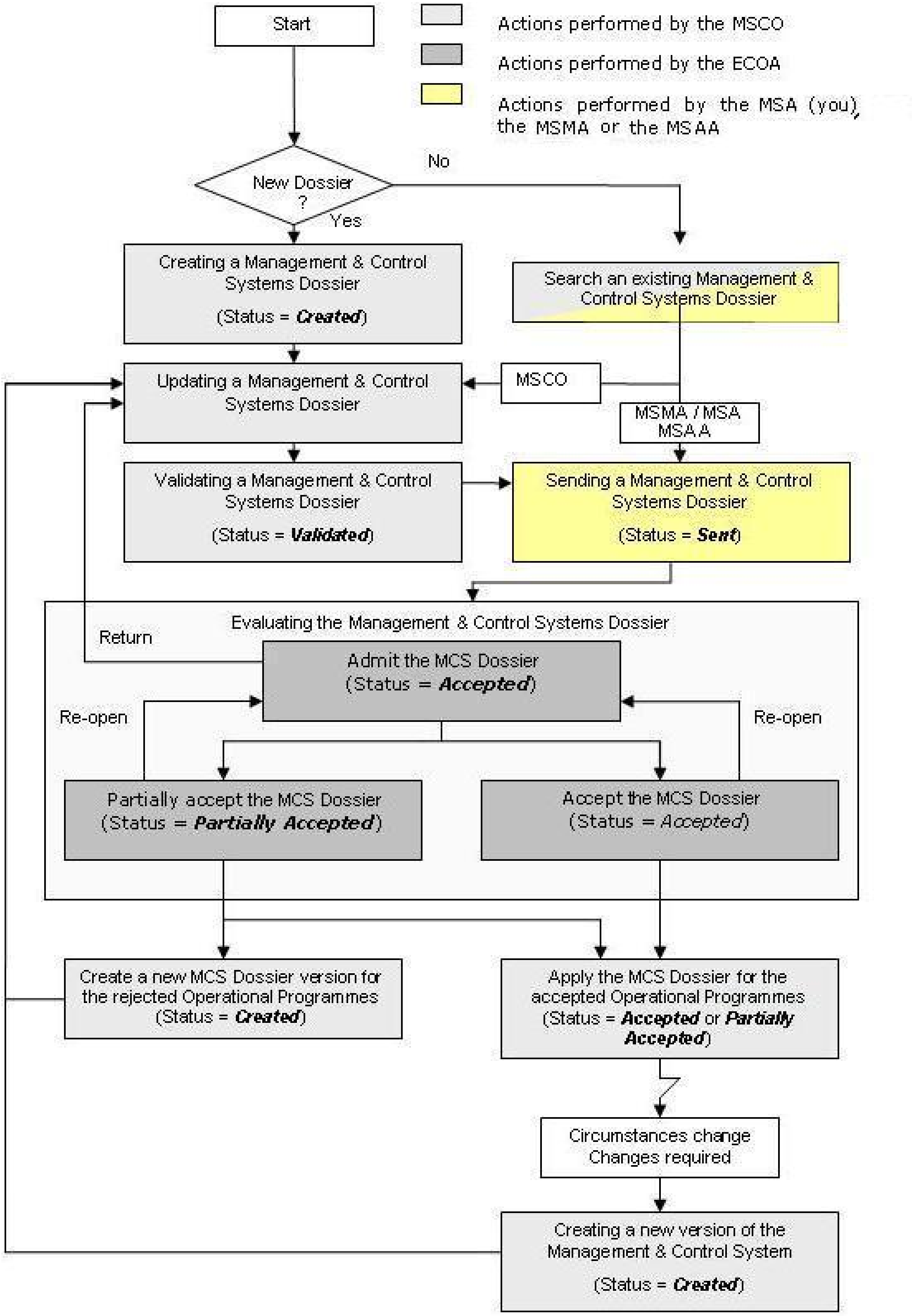
A Management and Control System Dossier must be submitted… ADDINFO

Note: If the Member state does not submit a required Management and Control System Dossier within the defined delays, the European Commission will register a ***Management and Control System Non-Reception Letter*** in SFC2007. This Non-Reception Letter can then be consulted by the Member State. Refer to Consulting a Management and Control Systems Dossier Non-Reception letter.

5.2. Workflow Overview

Managing a Management and Control Systems Dossier involves going through a workflow consisting of several procedures. Some procedures are performed by you, the Member State Audit Authority (MSAA), while some procedures are performed by the Member State Compliance Assessment Authority (MSCO), Member State Authority (MSA), Member State Management Authority (MSMA) or the European Commission Operating Agent (ECOA).

An overview of this workflow is displayed below:



The action you perform is displayed as yellow box. Refer to the section Sending a validated MCS Dossier to the European Commission (by the MSAA, MSMA or MSA).

The actions performed by the Member State Compliance Assessment Authority (MSCO) are displayed in light gray boxes. Refer to the section Creating, editing and validating MCS

Dossiers for a short description. A full description of these procedures can be found in the SFC2007 Member State Compliance Assessment Authority manual.

The actions performed by the European Commission Operating Agent (ECOA) are represented as dark gray boxes. Refer to the section Evaluating a submitted (sent) MCS Dossier for a short description.

5.3. Creating, editing and validating Management and Control System Dossiers

The Member State Compliance Assessment Authority (MSCO) is responsible for creating, editing and validating Management and Control Systems Dossiers.

The **creation** of a new MCS Dossier is performed by means of a Creation Wizard. This Wizard is composed of three phases:

- Definition of General Details, such as the Title and Comments
- Selection of the Operational Programmes covered by the MCS Dossier and indication of there are reservations or not
- Definition of Reservations on the Priority Level or not

During the **update** of an existing MCS Dossier, the values set during creation can be changed. Furthermore, the Assessment Results and Officials in Charge can be defined and Documents and Attachments can be linked.

Once the Member State Compliance Assessment Authority deems that the MCS Dossier definition is complete, he **validates** the Dossier. When this action is successful, the status of the MCS Dossier is set to ***Validated*** and the Dossier is ready to be sent to the European Commission for acceptance.

The action of **sending** the MCS Dossier to the European Commission is the responsibility of the Member State Managing Authority (MSMA, you) or the Member State Authority (MSA). In order to perform this action, you have to search the validated MCS Dossier and send it to the Commission. Refer to this section for a detailed description.

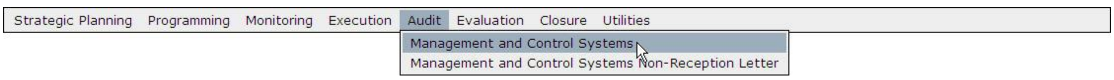
5.4. Searching and sending a validated Management and Control Systems Dossier

You typically search a validated Management and Control Systems Dossier, if you need to display its settings or send it to the European Commission for acceptance.

Note:

Next to the Member State Audit Authority (MSAA), both the Member State Authority (MSA) and the Member State Management Authority (MSMA) can send a validated Management and Control Systems Dossier to the European Commission.

1. **On the SFC2007 initial screen, select the option Management and Control Systems from the Audit drop down menu:**



The following screen is displayed:

This screen contains the following standard elements:

- ***Search pane:*** This pane allows defining search criteria for finding existing Management and Control Systems Dossiers.
- ***List of existing Management and Control Systems Dossiers:*** This pane lists default information for existing Major Projects.
- ***Create a new Management and Control Systems Dossier*** link

A detailed description of the standard User Interface elements is provided in the SFC2007 Introduction Manual.

2. **Define search criteria in the Search pane, if you do not immediately find the required MCS Dossier.**

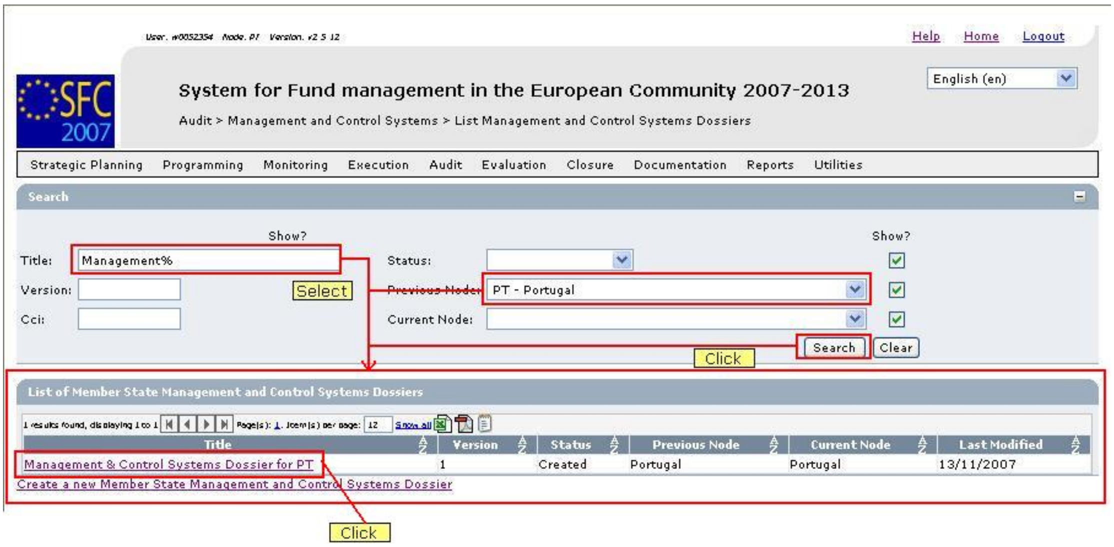
   The following search fields are available:

   - Title
   - Version
   - CCI
   - Status: It will be useful to select the ***Validated*** status from the drop-down list.
   - Previous Node
   - Current Node

   For a description of these fields, refer to sections General MCS Dossier Data fields and Programmes Covered Data Fields, or click an individual field link in the list above.

3. **Click the *Search* button.**

   The Management and Control Systems Dossiers matching your search criteria are displayed in the ***List of Management and Control Systems Dossiers***:

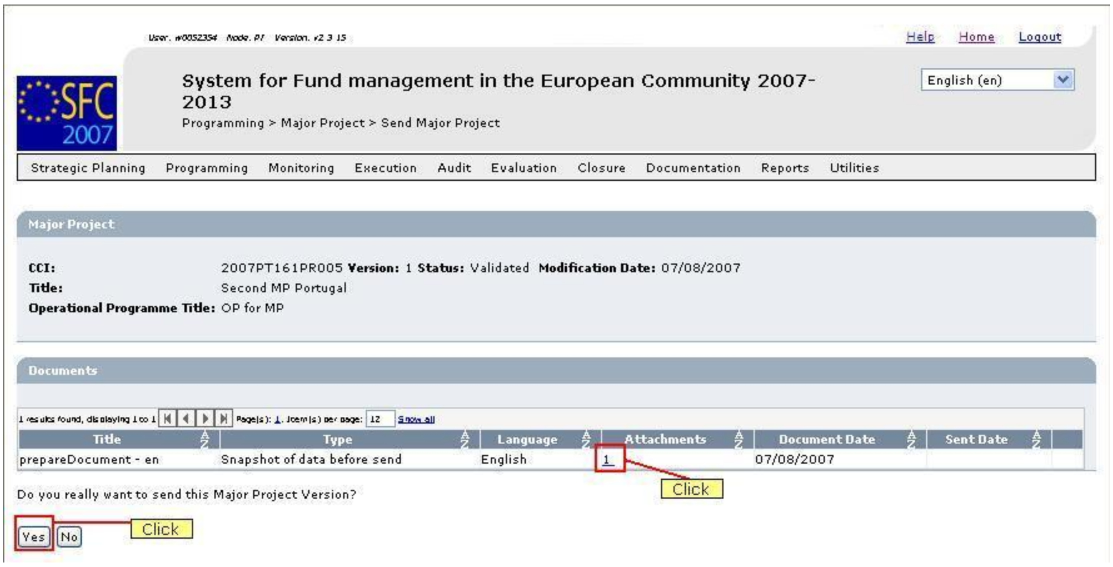


4. **Click the link in the *Title* column matching the Management and Control Systems Dossier you want to display.**

   The details for the selected Management and Control Systems Dossier are shown on its ***Display*** screen. A detailed description of this screen can be found in the ***Member State Compliance Assessment Authority Manual*** [R5].

5. **Select the *Send* link at the top of the *Display* screen.**

   The following dialog is displayed:



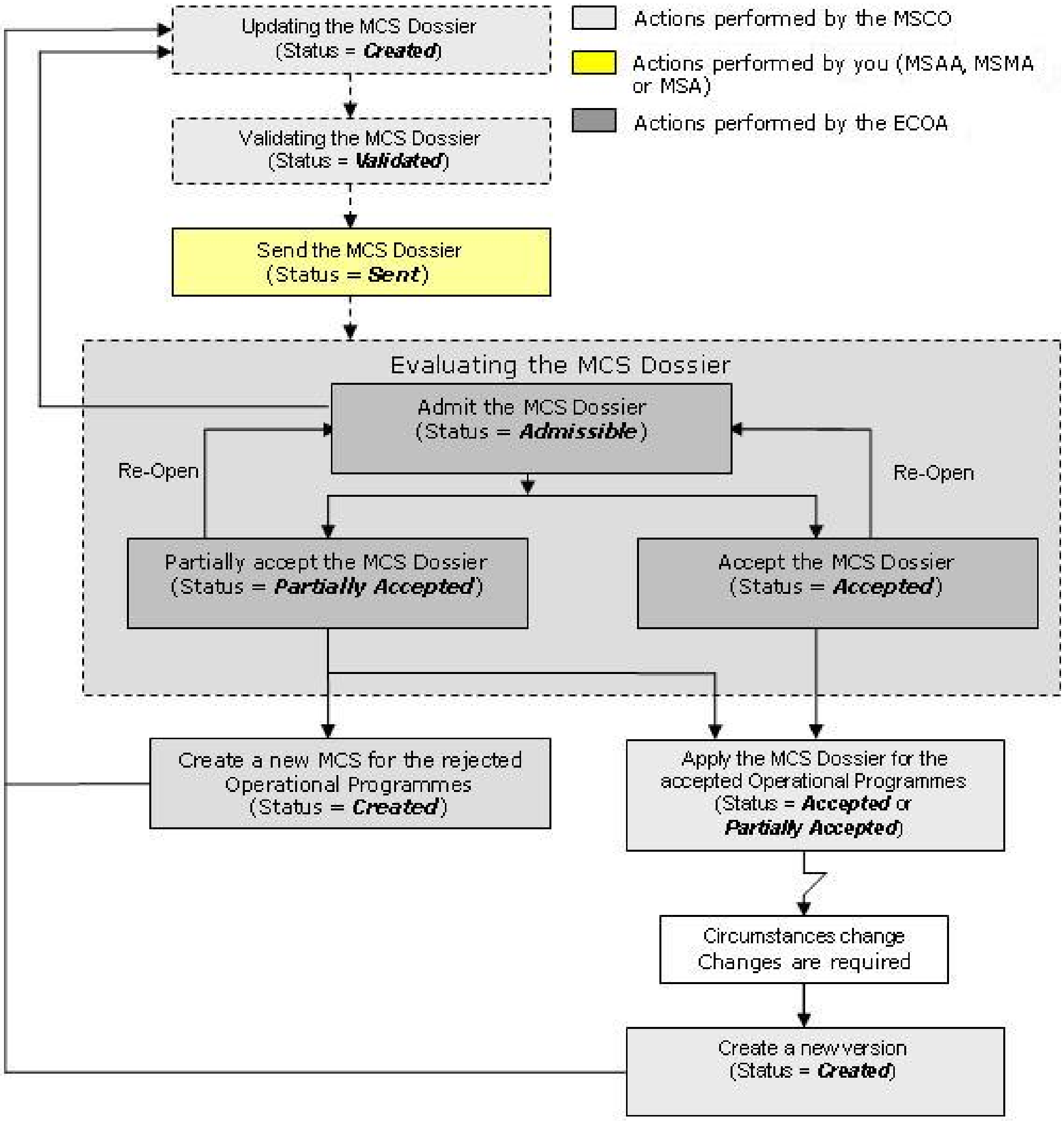
6. **Click the *Yes* button to confirm the action.**

   The following screen is displayed:

This completes the procedure ***Searching and Sending a MCS Dossier to the Commission***. The European Commission Operating Agent now has to evaluate the Dossier. Refer to the section Evaluating a Submitted (sent) MCS Dossier (by the ECOA) for an overview of the steps.

5.5. Evaluating submitted (sent) MCS Dossiers (by the ECOA)

The European Commission Operating Agent (ECOA) is responsible for evaluating the MCS Dossiers sent to the Commission. The following diagram provides an overview of the evaluating actions.



Explanation:

- **Admitting the MCS Dossier**

  Once you sent a validated MCS Dossier to the European Commission, the responsible ECOA is notified of this fact. The ECOA then determines if it can be admitted in its current form.

  If the MCS Dossier cannot be admitted in its current form, the ECOA returns it to the MSCO for correction.

If the MCS Dossier can be admitted, the ECOA sets its status to Admissible. You can verify the evolution in the MCS Dossier Display Screen:

Note that that the available links do not allow you to update or change the MCS Dossier in any way at this stage.

- **Accepting the MCS Dossier**

  After the ECOA admitted your MCS Dossier, he determines if it can be accepted.

  There are three possibilities:

  - The ECOA **does not accept** the MCS Dossier. He will return it to the MSCO for correction.
  - The ECOA **completely accepts** the MCS Dossier, meaning that he accepts it for all Operational Programmes it covers. As a result, the status is set to ***Accepted***.

    The ***Accepted*** status is final: once an MCS Dossier has reached this status, its settings cannot be changed anymore. If they need updating because of changed circumstances, the MSCO must create a new version of the MCS Dossier and edit the settings in that new version.
  - The ECOA **partially accepts** the MCS Dossier. This is only possible, if the MCS Dossier covers more than one Operational Programme. In such a case, the ECOA can accept the MCS Dossier for some but not all covered Operational Programmes. The ECOA indicates for which covered Operational Programmes he accepts the MCS Dossier, and he also provides the reason for rejection for each rejected Operational Programme. As a result, the MCS Dossier status is set to ***Partially Accepted***.

    The ***Partially Accepted*** status is final: once an MCS Dossier has reached this status, its settings cannot be changed anymore. The MSCO must create a new version of the MCS Dossier and edit the settings in that new version, in order to remove the shortcomings for the rejected Operational Programmes.

5.6. Management and Control System Dossier Data Fields

This section provides a detailed description of the data fields you can encounter when managing MCS Dossiers. The fields are grouped in a table per tab.

The tables always have the same structure and contain the following information for each field:

- Field name
- Description
- Maximum Length (M.L.) expressed as a number of characters

  If the maximum field length is pre-defined, the field contains a dash (-). This is the case check boxes, for fields containing a date or another fix-format entry (such as a CCI) and for fields for which a predefined value must be selected from a drop-down list.
- Status: M (Mandatory), O (Optional), C (Calculated by the system)

5.6.1. General Details Data Fields

The following table lists the data fields containing General Settings about the MCS Dossier. You can find them on one or more of the following screens:

- The MCS Dossier Search pane
- The MCS Dossier Creation Wizard (first phase)
- The ***General Details*** section of the MCS Dossier Display screen
- The ***General*** tab of the MCS Dossier Edit screen

Note: This does not mean that all listed fields appear on all screens.

For a description of the table structure, refer to the Table legend in section MCS Dossier Data Fields.

Field name	Description	M.L.	Status
Title	The title describes the MCS Dossier. You define the MCS Dossier Title during the first phase of the Creation Wizard. When you are searching for a specific MCS Dossier, you can enter (part of) the title to find the required MCS Dossier. When you are editing an existing MCS Dossier, you can change the settings in this field.	255	M
Comment	The comment further describes the MCS Dossier. The user defines it during the first phase of the Creation Wizard. When you are editing an existing MCS Dossier, you can change the settings in this field.	2000	O
Version	The version of the MCS Dossier is a numeric value that is automatically incremented by 1, each time a new version of the MCS Dossier is created. When you are searching for a specific MCS Dossier, you can enter its version number.	-	C

Field name	Description	M.L.	Status
Status	This field indicates the status of the MCS Dossier you are working with. This is a read-only field completed automatically by the system. An MCS Dossier can have the following status indications: • **Created**: The MCS Dossier has been created by the Member State user, but it has not yet been validated. • **Validated**: The MCS Dossier has been validated by the Member State user, which means that it is in line with the Validation rules and can be sent to the European Commission. • **Sent**: The MCS Dossier has been sent to the Commission by the Member State user and awaits treatment by the European Commission Operating Agent (ECOA). • **Admissible**: The MCS Dossier has been admitted for evaluation by the ECOA. • **Partially Accepted**: The MCS Dossier has been partially accepted by the ECOA. Partially accepted means that not all programmes covered by the MCS has been accepted. The non accepted programmes must be resubmitted in a new MCS • **Accepted**: The MCS was accepted as a whole by the ECOA. • **Returned**: The MCS Dossier was not admitted by the ECOA and has been sent back to the Member State. If the Commission returned the MCS Dossier ***for correction***, the Member State User can send a corrected version to the Commission again. If the Commission returned the MCS Dossier with ***full rejection***, the Member State User is expected to make major changes before re-submitting • **Cancelled**: The MCS Dossier has been cancelled by the Member State user. A Member State user can cancel an MCS Dossier, if he does not want to correct an MCS Dossier returned by the European Commission. Once an MCS Dossier is cancelled, the covered Operational Programmes can be linked to another MCS Dossier.	-	C
Previous Node	This field contains the Node where the MCS Dossier resided, before it was transferred to the current Node When you are searching an MCS Dossier, select the required Node from the drop-down list.	-	C
Current Node	This field contains the Node where the MCS Dossier is residing now. When you are searching an MCS Dossier, you can select the required Node from the drop-down list.	-	C
Date	This field contains the last modification date for the MCS Dossier.	-	C

5.6.2. Programmes Covered Data fields

The following table lists the data fields containing information about the Programmes Covered by the MCS Dossier. You can find them on one or more of the following screens:

- The MCS Dossier Search pane
- The MCS Creation Wizard (second phase)
- The ***Programmes Covered*** section of the MCS Dossier Display screen
- The ***Programmes Covered*** tab on the MCS Dossier Edit screen

Note: This does not mean that all listed fields appear on all screens.

Field name	Description	M.L.	Status
Operational Programme CCI	An Operational Programme CCI unambiguously identifies an Operational Programme covered by the MCS Dossier. During the second phase of the MCS Dossier Creation Wizard, you must select at least one Operational Programme CCI covered by the MCS Dossier. When you are searching an MCS Dossier, you can enter (part of) an Operational Programme CCI in order to find the MCS Dossier covering the entered OP CCI.	-	M
Operational Programme Title	The OP Title field contains the title linked to the Operational Programme. It cannot be edited when you are working with the MCS Dossier.	255	C
Opinion Options	There are two possible values: • ***No Reserve*** meaning that the Member State's opinion about the Management and Control systems set up for the Operational Programme does not contain reservations. • ***With Reserve*** meaning that e Member State's opinion about the Management and Control systems set up for the Operational Programme contains reservations During the second phase of the MCS Dossier Creation Wizard, you must select the required value by clicking an option button. When you are editing an existing MCS Dossier, you can change this setting on the ***Programmes Covered*** tab.	-	M
Opinion Comment	This field can contain a free comment about the selected Opinion setting. During the second phase of the MCS Dossier Creation Wizard, you can enter a free comment in this field. When you are editing an existing MCS Dossier, you can change the Opinion Comment on the ***Programmes Covered*** tab.	2000	O

Field name	Description	M.L.	Status
Accept	This field indicates whether the Commission accepted the MCS Dossier for a particular Operational Programme. For Member State users, it is present as a read-only status box on the ***Programmes Covered*** section on the MCS Dossier Display screen. For European Commission users, it is available as a check box on the ***Programmes Covered*** tab of the MCS Dossier Edit screen.	-	M
Not Accepted Reason	This field indicates the reason why the Commission did not accept the MCS Dossier for a particular Operational Programme. For Member State users, the field is present as a read-only field on the ***Programmes Covered*** section of the MCS Dossier Display screen. For European Commission users, it is available as a text box on the ***Programmes Covered*** tab of the MCS Dossier Edit screen.	2000	M

5.6.3. Reservations on Priorities Data Fields

The following table lists the data fields containing information about the Reservations on specific Priorities defined for Operational Programmes covered by the MCS Dossier. You can find them on one or more of the following screens:

- The MCS Creation Wizard (third phase)
- The ***Reservations on Priorities*** section of the MCS Dossier Display screen
- The ***Reservations on Priorities*** tab on the MCS Dossier Edit screen

Field name	Description	M.L.	Status
Operational Programme CCI	An Operational Programme CCI unambiguously identifies an Operational Programme covered by the MCS Dossier. In the ***Reservations on Priorities*** section of the MCS Dossier Display screen and on the ***Priority Reservations*** tab of the MCS Dossier Edit screen, this field contains the CCI of the Operational Programme for which a reservation on a particular Priority has been defined.	-	M
Priority	This field contains the Title of the Priority as it was defined in the Operational Programme. If a Priority appears in this field on the ***Reservations on Priorities*** section of the MCS Dossier Display screen or the ***Priority Reservations*** tab of the MCS Dossier Edit screen, this means that a specific reservation has been defined for that Priority.	-	M
CCI – Priority	When you are defining Priority Reservations in the MCS Creation Wizard or the MCS Dossier Edit screen, the ***CCI – Priority*** drop-down list contains the Priorities belonging to the Operational Programmes for which you selected the ***With Reserve*** opinion option. You can select the required defintions from the drop-down list.	-	M

Field name	Description	M.L.	Status
Reservation Comment	In this field you can enter comments to the Priority Reservation.	2000	O

5.6.4. Results on the Assessment Data Fields

The following table lists the data fields containing information about the Results on the Assessment defined for the MCS Dossier. You can find them on one or more of the following screens:

- The Results on the Assessment section of the MCS Dossier Display screen
- The Assessment Results tab on the MCS Dossier Edit screen

Field name	Description	M.L.	Status
Authority / Body	This field contains the name of the Authority or Intermediate Body whose Management and Control System is being assessed by the Member State Compliance Assessment Authority. When you are creating a new Assessment entry, you can enter the name of the Authority or the Intermediate Body in this field	255	M
Type	This field contains the an indication of the type of Authority or Intermediate Body to be assessed. The following types are available: • Audit Authority • Certifying Authority • Certifying Body • Coordination Body • Managing Authority • National Authorising Officer • National IPA Coordinator • Paying Agency	-	M
Complete	If this status or check box is selected, the MSCO considers that the Description of the Management and Control Systems for the current Authority or Body is complete and accurate. If the status or check box is not selected, the MSCO considers that this Description is not complete and accurate.	-	M

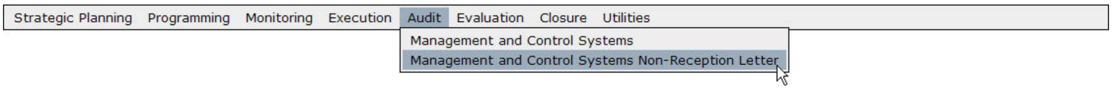
Field name	Description	M.L.	Status
Conclusion	The Conclusion can be one of the following three values: • ***Adverse***: The MSCO gives a negative judgement on the Management and Control System as presented for the current Authority or Intermediate Body • ***Qualified***: The MSCO gives a positive judgement on the Management and Control System as presented for the current Authority or Intermediate Body. However, the MSCO deems that the shortcomings in the system are important enough to make reservations. • ***Unqualified***: The MSCO gives a positive judgement on the Management and Control System as presented for the current Authority or Intermediate Body. If there are shortcomings, the MSCO deems that they are not important enough to make reservations.	-	M
Shortcomings	This field contains a textual description of the shortcomings the MSCO deems required mentioning.	2000	O
CCI Affected	If the Assessment Result applies to a single Operational Programme, this field contains the matching CCI. When you are creating or editing an Assessment Result, you can limit the Assessment Result to an Operational Programme by selecting the matching CCI from the drop-down list.	-	O
Priority Axis affected	If the Assessment Result applies to a single Priority Axis linked to the selected Operational Programme, this field contains the user-defined Title of this Priority Axis. When you are creating or editing an Assessment Result, you can limit the Assessment Result to a Priority Axis by selecting the Operational Programme CCI and Priority Axis Title from the drop-down lists.	-	O
Key / Auxiliary elements	This field contains a textual description of the Key and Auxiliary elements.	2000	O
Recommen-dations / Corrective Measures	This field contains a textual description of the recommendations and corrective measures suggested by the MSCO in order to eliminate the signalled shortcomings.	2000	O

5.7. Consulting a Management Control Systems Dossier Non-Reception Letter

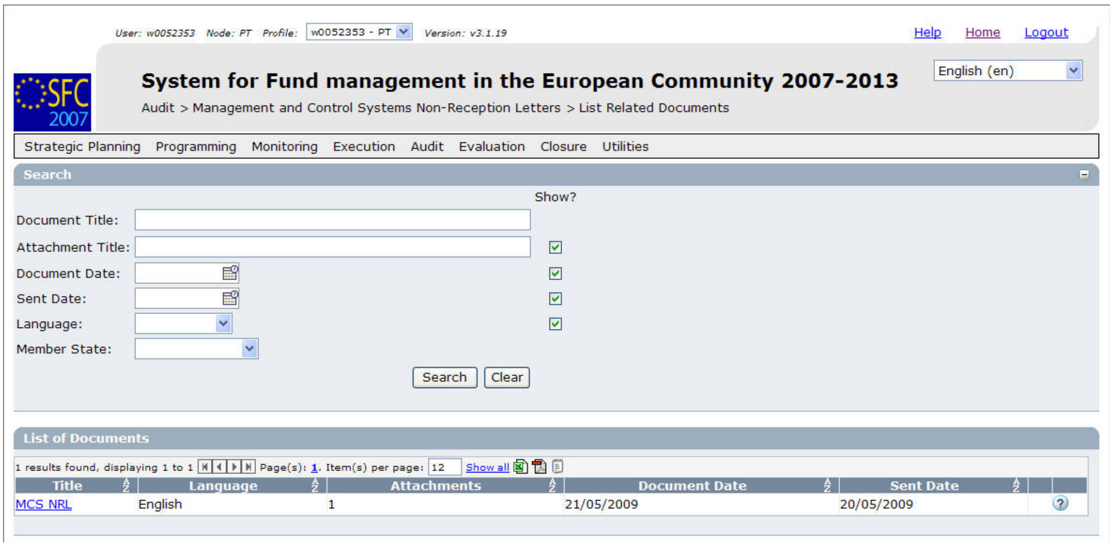
If the Member state does not submit a required Management Control Systems Dossier within the defined delays, the European Commission will register a ***Management Control Systems Non-Reception Letter*** in SFC2007. This Non-Reception Letter can then be consulted by the Member State.

Follow this procedure to consult a Management Control Systems Non-Reception Letter.

1. **On the SFC2007 initial screen, select the option *Management Control Systems Dossier Non-Reception Letter* from the *Audit* drop-down menu.**

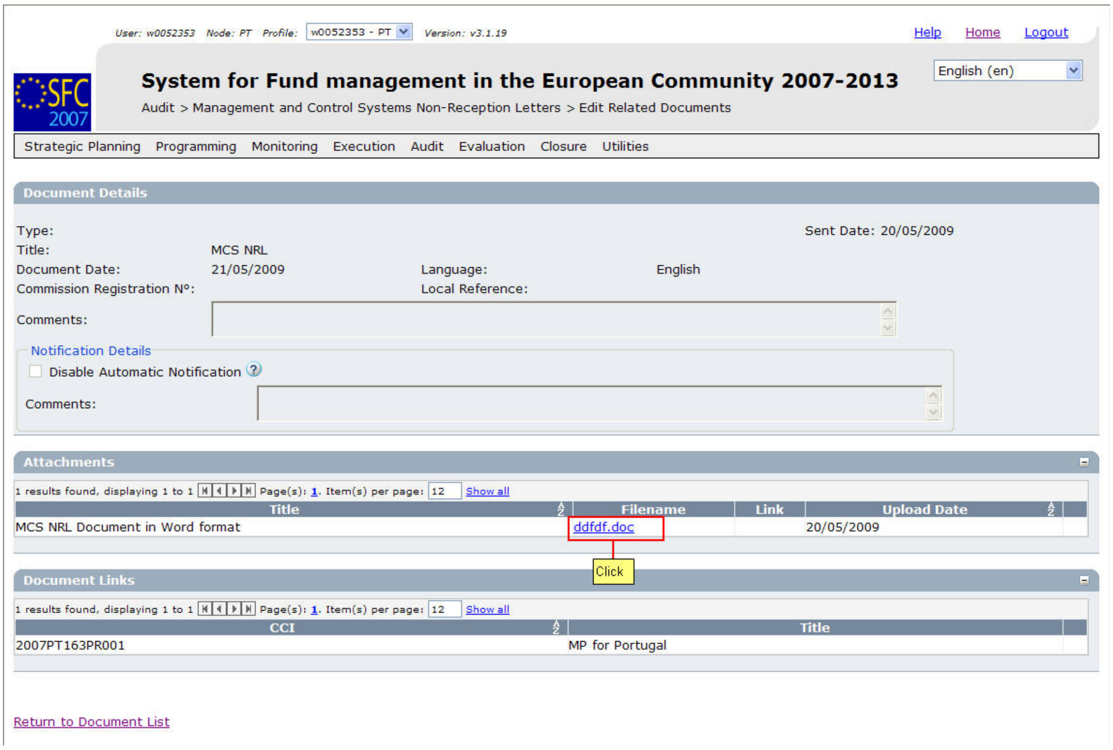


The following screen is displayed:



2. **Search the required *Management Control Systems Dossier Non-Reception Letter*.**
3. **Click the link in the *Title* field.**

The Document Details screen is displayed:



4. **Click the link in the *Filename* field to open the document or to save it on a local drive.**

APPENDIX A: AUDIT STRATEGY SAMPLE REPORTS

This appendix contains a sample for each of the four standard Audit Strategy Reports:

- Print Report
- Print All Report
- Snapshot Report
- Acknowledgement Report

A.1 Print Report

You obtain this report if you click the Print link on the Audit Strategy Display screen.

Audit Strategy

Title: Audit Strategy for Hungary Version: 1 Status: Validated Last Modified: 07/04/2009

Comments: Creation comment for the Audit Strategy

1. Programmes Covered

CCI	Title	Accepted	Non Acceptance Reason
2007HU051PO016	HU Test AK 003	No	

2. Bodies Responsible

Type	Name	Address	Contact	Phone	Fax	Email
Audit Authority	Hungarian Audit Authority	Budapest	Bela Bartok	36 2 123456	36 2 123457	bela.bartok@hungary.hu
Other Body	Other Hungarian Agency	Györ	Zoltan Kodaly	36 2 213456	36 2 213457	zoltan.kodaly@hungary.hu

3. Standards

Standard	Description	Other Standard Description
COSO	COSO	
OTHER	Other	ITIL

4. Resources (Man Days)

Audit Authority / Body	System Audits	Audits Of Operations
Hungarian Audit Authority	20	125
Other Hungarian Agency	12	15

5. Planned Audit Activity on Systems per Bodies to be Audited

Body to be audited	CCI	Amount approved	Body Responsible for auditing	Result of risk assessment
STIB	2007HU051PO016	5.120.000,00	Hungarian Audit Authority	Risk Assessment comments

Body to be audited	CCI	Amount approved	Body Responsible for auditing	Result of risk assessment
	2007 Priorities, audit objective and scope	Description of 2007 priorities		
	2008 Priorities, audit objective and scope	Description of 2008 priorities		
	2009 Priorities, audit objective and scope	Description of 2009 priorities		
	2010 Priorities, audit objective and scope	Description of 2010 priorities		
	2011 - 2015 Priorities and audit objective	Description of 2011-2015 priorities		

6. Planned Audit Activity on Horizontal Issues

Horizontal Issue	CCI	Amount approved	Body Responsible for auditing	Result of risk assessment
Public Procurement	2007HU051PO016	2,315,321.00	Hungarian Audit Authority	Description of Risk Assessment Results
	2007 Priorities, audit objective and scope	Priorities description for 2007		
	2008 Priorities, audit objective and scope	Priorities description for 2008		
	2009 Priorities, audit objective and scope	Priorities description for 2009		
	2010 Priorities, audit objective and scope	Priorities description for 2010		
	2011 - 2015 Priorities and audit objective	Priorities description for 2011 - 2015		

7. Supporting Documents

Title	Type	Language	Document	Sent Date	Commission Registration Nr	Local Reference
Audit Strategy documents	MS Audit Strategy	Hungarian	07/04/2009			

A.2 Print All Report

You obtain this report if you click the Print All link on the Audit Strategy Display screen.

Sections 1 – 7 are identical to the Print Report.

The following sections are specific for the Detailed Report:

8. Last Validation Results

Date	Severity	Message
07/04/2009	Warning	The sum (5120000) of the Amounts Approved for the Programme (2007HU051PO016) in the Planned Audit Activity on Systems per Bodies to be Audited is not equal to the Total Cost(7430000) in the current adopted version of the Programme
07/04/2009	Info	Audit Strategy has been validated.

9. History

Status	Comment	By Level	Date	User
Validated		Hungary	07/04/2009	w0050180
Created		Hungary	07/04/2009	w0050180
Created		Hungary	07/04/2009	w0050180
Created		Hungary	07/04/2009	w0050180
Created		Hungary	07/04/2009	w0050180
Created		Hungary	07/04/2009	w0050180
Created		Hungary	07/04/2009	w0050180
Created		Hungary	07/04/2009	w0050180
Created		Hungary	07/04/2009	w0050180
Created		Hungary	07/04/2009	w0050180
Created		Hungary	06/04/2009	w0050180

10. Officials in Charge

Name	Phone	Fax	Email	Valid from	Until
Boloni Laszlo	36 2 456 211	36 2 456 212	laszlo.boloni@hungary.hu	01/04/2009	30/04/2012

A.3 Snapshot Report

You obtain this report if you open the ***prepareDocument.pdf*** file which is generated automatically, when you send the Audit Strategy to the Commission.

Sections 1 – 6 are identical to the Print Report.

Section 7 looks as follows:

7. Supporting Documents

Title	Type	Language	Document	Sent Date	Commission Registration Number	Local Reference
Audit Strategy documents	Member State Audit Strategy	English	07/04/2009			
Document Checksum	9df2a190 12d39f1b a7422362 59eea5c7 eac2f184 5f2fd1d6 addbafc4 642a3fbc abc510b4 2fb1e798 f6cf49b6 4999f379 da6396ac 8c9843c5 08613a21 32eacaf1					

The Document Checksum refers to the document listed above. It allows making sure that two copies of the document are identical.

At the bottom of the last page, a ***Checksum on all Structured Data*** is also available:

Checksum on all structured data:
087c4f27 d014b4d6 d6ec6975 2ddc385c 497e632f 2dfeb8e5 95a93629 3ba9cd62
06b3f3dd a2cb6c4d f3709aba a9609867 b29aa8e5 a0260fa0 4045d6f3 bf495fd9

The notion ***Structured data*** refers to the values, text and selections entered in the SFC2007 web application. If the checksum does not change between reports, it is clear that the values have not been changed.

A.4 Acknowledgment Report

When the Member State sends an Audit Strategy to the Commission, the Commission acknowledges its reception by means of an automatically generated and digitally signed Acknowledgment Report. This report has a name in the following format: ***Acknowledgement_ll.pdf***, where ***ll*** is the two-letter language code.

The first page of the Acknowledgment report contains the following statements:

SFC2007
Acknowledgment of Receipt

This document acknowledges the reception on 14/04/2009 12:13:43 MEST by the European Commission of version 1 of the Audit Strategy Dossier "Audit Strategy for Hungary", sent via the SFC2007 system by msaa05 us SST Manual Test on behalf of their Member State.

Digital Signature

This document certifies that the European Commission has officially recorded in the SFC2007 Information System, at a given date and time, the documents and structured data that are described in the following pages. These documents and data have been entered into the SFC2007 system by users officially appointed by their Member State and have been formally transmitted to the European Commission by the person whose name is indicated on the first page. As such, this acknowledgement of receipt cannot commit the European Commission to anything else other than acknowledging the receipt of these documents and data. In no way can this acknowledgement of receipt be considered as a commitment to approval or acceptance.
This acknowledgement of receipt is signed with an electronic certificate guaranteeing the date and time of the signature as well as the integrity of this document. The certificate used to sign this document is held by the European Commission and can be verified by the corresponding public key which can be downloaded from the CIRCA site of the SFC2007 project (http://forum.europa.eu.int/Members/irc/regio/sfc2007/library?l=/control_security&vm=detailed&sb=Title), as well the as the instructions as how to use this public key.

The following pages contain sections, of which Sections 1 – 6 are identical to the Print Report.

Section 7 looks as follows:

7. Supporting Documents

Title	Type	Language	Document	Sent Date	Commission Registration Number	Local Reference
Audit Strategy documents	Member State Audit Strategy	English	07/04/2009	14/04/2009		
Document Checksum	9df2a190 12d39f1b a7422362 59eea5c7 eac2f184 5f2fd1d6 addbafc4 642a3fbc abc510b4 2fb1e798 f6cf49b6 4999f379 da6396ac 8c9843c5 08613a21 32eacaf1					
prepareDocument - hu	Snapshot of data before send	English	14/04/2009	14/04/2009		
Document Checksum	a7319a2d d1dfde93 a0419fea 7a42a085 8bf2654b 70a67a6b dbff0cea 495e9664 a5e3aacf f169eda2 e2fc1c3f 4f8d35ae 1ceae6db a407e10b d54fef90 6ab65d60					

The Document Checksum refers to the document listed above. It allows making sure that two copies of the document are identical.

At the bottom of the last page, a ***Checksum on all Structured Data*** is also available:

Checksum on all structured data:
087c4f27 d014b4d6 d6ec6975 2ddc385c 497e632f 2dfeb8e5 95a93629 3ba9cd62
06b3f3dd a2cb6c4d f3709aba a9609867 b29aa8e5 a0260fa0 4045d6f3 bf495fd9

The notion ***Structured data*** refers to the values, text and selections entered in the SFC2007 web application. If the checksum does not change between reports, it is clear that the values have not been changed.

APPENDIX B: VALIDATION RULES FOR AUDIT STRATEGIES

The following table lists the rules applied during the validation of an Audit Strategy.

Notes:

- The identification code in the left column can be helpful in your contacts with the SFC2007 Support.
- The severity column indicates which type of message is generated in case of non-compliance with the rule. As long as the Audit Strategy generates errors, it cannot be validated and sent to the Commission.

Code	Severity	Description
2.1	Error	A Title must be provided for the Audit Strategy.
2.2	Error	The Audit Strategy must cover at least one Operational Programme.
2.3	Warning	There must be at least one Official In Charge of the Member State.
2.4	Error	The Audit Strategy may only cover approved Operational Programmes.
2.5	Error	The covered Operational Programmes may not be covered by other Audit Strategies.
2.6	Error	The official document "Member State Audit Strategy" must have been uploaded.
2.7	Warning	At least one Standard must have been applied.
2.8	Warning	There must be an audit activity planned for each Programme for at least one body to be audited.
2.9	Error	There must be a record for each possible Audit Type – Audit Authority combination.
2.10	Warning	There must be an amount in man-days for each resource record.
2.11	Warning	At least one Body Responsible (Audit Authority) must have been created.
2.12	Error	If the Standard selection is set to "Other", the description must be provided.
2.13	Error	If the Horizontal Issue selection is set to "Other", the description must be provided.
2.14	Warning	The sum of the Amounts Approved for a Programme (CCI) in the Planned Audit Activity on Systems per Bodies to be Audited must be equal to the Total Cost in the current adopted version of the Programme.
2.15	Error	The Operational Programmes covered either all belong to EFF or either all belong to the Structural Funds and the Cohesion Fund.

APPENDIX C: SAMPLE REPORTS ABOUT THE ANNUAL CONTROL REPORTS

This appendix contains a sample for each of the four standard reports about the Annual Control Reports:

- Print Report
- Print All Report
- Snapshot Report
- Acknowledgement Report

C.1 Print Report

You obtain this report if you click the Print link on the Annual Control Report Display screen.

Annual/Final Control Report

Title: Annual Report for Hungary. Period: 2009 Status: Created Last Modified: 16/04/2009

Comments: Annual Report Creation Comment

1. Programme Covered

CCI	Title
2007HU051PO016	HU Test AK 003
2007HU052PO011	ESF programme for Competitiveness

2. Table for Declared Expenditure and Sample Audits

Fund	CCI	Expenditure declared in reference Year	Expenditure declared in reference year audited for the random sample	%	Irregular expenditure in random sample	% (error rate)	Other expenditure audited from complementary sample	Other expenditure audited from random sample	Irregular expenditure in other expenditure sample	Total expenditure declared cummulatively	%
ESF	2007HU051PO016	10,000,000	250,000	2.5			60,000	80,000	5,478	10,000,000	35
ESF	2007HU052PO011	5,000,000	250,000	5			30,000	20,000	1,200	5,000,000	25
TOTAL		15,000,000	500,000	3.33	32,140	6.43	90,000	100,000	6,678	15,000,000	

3. Scope of Examination and Opinion

CCI	Title	Scope of Examination	Opinion
2007HU051PO016	HU Test AK 003	Limited	Adverse Opinion
2007HU052PO011	ESF programme for Competitiveness	No Limitation	Qualified Opinion

4. Supporting Documents

Title	Type	Language	Document	Sent Date	Commission Registration Nr	Local Reference
Follow-up guidelines	EC Follow Up Document	English	16/04/2009	15/04/2009		
Recommendations	Acceptance Letter	English	16/04/2009	15/04/2009		
Acknowledgement_hu.pdf	Annual/Final Control Report Acknowledgement Document	Hungarian	15/04/2009	15/04/2009		
Version II	Annual Control Report for ERDF/CF and ESF (Annex VI)	Hungarian	15/04/2009	15/04/2009		
Version II Opinion	Annual Opinion for ERDF/CF and ESF (Annex VII)	Hungarian	16/04/2009	15/04/2009		
prepareDocument - hu	Annual/Final Control Report Snapshot	Hungarian	15/04/2009	15/04/2009		
Guidelines for improving the Annual Control Report	EC Observations	English	15/04/2009	15/04/2009		

Title	Type	Language	Document	Sent Date	Commission Registration Nr	Local Reference
Acknowledgement_hu.pdf	Annual/Final Control Report Acknowledgement Document	Hungarian	15/04/2009	15/04/2009		
Annual Control Report for Hungary	Annual Control Report for ERDF/CF and ESF (Annex VI)	Hungarian	15/04/2009	15/04/2009		
Annual Opinion document	Annual Opinion for ERDF/CF and ESF (Annex VII)	Hungarian	15/04/2009	15/04/2009		
prepareDocument - hu	Annual/Final Control Report Snapshot	Hungarian	15/04/2009	15/04/2009		

C.2 Print All Report

You obtain this report if you click the Print All link on the Annual Control Report Display screen.

Sections 1 – 4 are identical to the Print Report.

The following sections are specific for the Detailed Report:

5. Last Validation Results

Date	Severity	Message
15/04/2009	Error	A document was not uploaded to the system. (Annual Control Report for ERDF/CF and ESF (Annex VI))
15/04/2009	Error	A document was not uploaded to the system. (Annual Opinion for ERDF/CF and ESF (Annex VII))
15/04/2009	Warning	At least one Official in Charge of the Member state should exist.
15/04/2009	Warning	The "Total expenditure audited cumulatively as a percentage of the total expenditure declared cumulatively (10)" entered in the Financial Detail should be equal to the sum of columns (2), (6) and (7) over the current and previous Annual Control Reports, divided by the "Total expenditure declared cumulatively (9)" in the current Annual Control report. (2007HU052PO011, ESF, 25.00, 0.06)
15/04/2009	Info	Control Report could not be validated. Please correct errors.

6. History

Status	Comment	By Level	Date	User
Created		Hungary	16/04/2009	w0050180
Created		Hungary	16/04/2009	w0050180
Created	Object could not be validated, see validation results.	Hungary	15/04/2009	w0050180
Created		Hungary	15/04/2009	w0050180
Returned	qartae	Commission	15/04/2009	w0050142
Sent	After Re-Open	Commission	15/04/2009	w0050142

7. Officials in Charge

Name	Phone	Fax	Email	Valid from	Until
Kodaly Laszlo	36 2 123 456	36 2 123 457	l.kodaly@hungary.hu	01/01/2009	31/08/2012

C.3 Snapshot Report

You obtain this report if you open the ***prepareDocument.pdf*** file which is generated automatically, when you send the Annual Control Report to the Commission.

Sections 1 – 3 are identical to the Print Report.

Section 4 looks as follows:

4. Supporting documents

Title	Type	Language	Document	Sent Date	Commission Registration Nr	Local Reference
Annual Control Report for Hungary	Annual Control Report for ERDF/CF and ESF (Annex VI)	English	15/04/2009			
Document Checksum	bad0a32f 72d4bd4b 1d07284f 81d8746c 1052c972 bb819b99 15266b69 a8055518 010db815 75ede35f 159e18cd be5bf6b8 db9bd330 95ab34e1 9444a62c 5b6d7125					
Annual Opinion document	Annual Opinion for ERDF/CF and ESF (Annex VII)	English	15/04/2009			
Document Checksum	cce6f959 49dce657 a406cbba 5cfdef33 89b0c7b3 307e4ebe 0ea6f60a 1ff24642 62f2d04d 54bf9bc1 ea26580c 72cc2151 44332935 60c2057a e4a39075 66914d3d					

The Document Checksum refers to the document listed above. It allows making sure that two copies of the document are identical.

At the bottom of the last page, a ***Checksum on all Structured Data*** is also available:

Checksum on all structured data:
087c4f27 d014b4d6 d6ec6975 2ddc385c 497e632f 2dfeb8e5 95a93629 3ba9cd62
06b3f3dd a2cb6c4d f3709aba a9609867 b29aa8e5 a0260fa0 4045d6f3 bf495fd9

The notion ***Structured data*** refers to the values, text and selections entered in the SFC2007 web application. If the checksum does not change between reports, it is clear that the values have not been changed.

C.4 Acknowledgment Report

When the Member State sends an Annual Control Report to the Commission, the Commission acknowledges its reception by means of an automatically generated and digitally signed Acknowledgment Report. This report has a name in the following format: ***Acknowledgement_ll.pdf***, where ***ll*** is the two-letter language code.

The first page of the Acknowledgment report contains the following statements:

SFC2007
Acknowledgment of Receipt

This document acknowledges the reception on 14/04/2009 12:13:43 MEST by the European Commission of the Control Report "Annual Report for Hungary" version 2009, sent via the SFC2007 system by msaa05 us SST Manual Test on behalf of their Member State.

Digital Signature

This document certifies that the European Commission has officially recorded in the SFC2007 Information System, at a given date and time, the documents and structured data that are described in the following pages. These documents and data have been entered into the SFC2007 system by users officially appointed by their Member State and have been formally transmitted to the European Commission by the person whose name is indicated on the first page. As such, this acknowledgement of receipt cannot commit the European Commission to anything else other than acknowledging the receipt of these documents and data. In no way can this acknowledgement of receipt be considered as a commitment to approval or acceptance.
This acknowledgement of receipt is signed with an electronic certificate guaranteeing the date and time of the signature as well as the integrity of this document. The certificate used to sign this document is held by the European Commission and can be verified by the corresponding public key which can be downloaded from the CIRCA site of the SFC2007 project (http://forum.europa.eu.int/Members/irc/regio/sfc2007/library?l=/control_security&vm=detailed&sb=Title), as well the as the instructions as how to use this public key.

The following pages contain sections, of which Sections 1 – 3 are identical to the Print Report.

Section 4 looks as follows:

4. Supporting documents

Title	Type	Language	Document	Sent Date	Commission Registration Nr	Local Reference
Annual Control Report for Hungary	Annual Control Report for ERDF/CF and ESF (Annex VI)	English	15/04/2009	15/04/2009		
Document Checksum	bad0a32f 72d4bd4b 1d07284f 81d8746c 1052c972 bb819b99 15266b69 a8055518 010db815 75ede35f 159e18cd be5bf6b8 db9bd330 95ab34e1 9444a62c 5b6d7125					
Annual Opinion document	Annual Opinion for ERDF/CF and ESF (Annex VII)	English	15/04/2009	15/04/2009		
Document Checksum	cce6f959 49dce657 a406cbba 5cfdef33 89b0c7b3 307e4ebe 0ea6f60a 1ff24642 62f2d04d 54bf9bc1 ea26580c 72cc2151 44332935 60c2057a e4a39075 66914d3d					
prepareDocument - hu	Annual/Final Control Report Snapshot	English	15/04/2009	15/04/2009		
Document Checksum	28fae49b 11e66974 8cbb9352 da8679ad c5305b90 1e13e26c 9f0cf885 62ecde95 f85e64be 9ab47ab8 03aaf73f 65a45055 2add4202 02180b60 759d977b 17eeece3					

The Document Checksum refers to the document listed above. It allows making sure that two copies of the document are identical.

At the bottom of the last page, a ***Checksum on all Structured Data*** is also available:

Checksum on all structured data:
087c4f27 d014b4d6 d6ec6975 2ddc385c 497e632f 2dfeb8e5 95a93629 3ba9cd62
06b3f3dd a2cb6c4d f3709aba a9609867 b29aa8e5 a0260fa0 4045d6f3 bf495fd9

The notion ***Structured data*** refers to the values, text and selections entered in the SFC2007 web application. If the checksum does not change between reports, it is clear that the values have not been changed.

APPENDIX D: VALIDATION RULES FOR ANNUAL CONTROL REPORTS

The following table lists the rules applied during the validation of an Annual Control Report.

Notes:

- The identification code in the left column can be helpful in your contacts with the SFC2007 Support.
- The severity column indicates which type of message is generated in case of non-compliance with the rule. As long as the Annual Control Report generates errors, it cannot be validated and sent to the Commission.

Code	Severity	Description
2.1	Error	A Title must be provided for the Annual Control Report.
2.2	Error	A Period must be provided for the Annual Control Report.
2.3	Error	At least one Operational Programme must by covered by the Annual Control Report.
2.4	Warning	At least one Official in Charge must have been declared.
2.5	Error	Only approved Operational Programmes have been referenced in the Annual Control Report.
2.6	Error	The covered Operational Programmes may not be covered by other non-cancelled Annual Control Reports. In fact a CCI can only be used once per period.
2.7	Warning	The set of Operational Programmes covered are the same as in previous periods.
2.8	Error	An opinion record must exist for each Operational Programme covered and an opinion and a scope of examination must be provided
2.9	Error	A financial record must exist for each Fund used in the Operational Programmes covered. A value must be specified for each column.
2.10	Error	The following official documents must have been uploaded in the system: • For Annual Control Reports for ERDF/CF and ESF: o MS Annual Control Report for ERDF/CF and ESF (Annex VI) (ACR.ACR), o MS Annual Opinion for ERDF/CF and ESF (Annex VII) (ACR.AO) • For Annual Control Reports for EFF: o MS Annual Control Report and Opinion for EFF (Annex VI) (ACR.ACRE) o For Final Control Reports for ERDF/CF and ESF: o MS Final Control Report and Closure Declaration for ERDF/CF and ESF (Annex VIII) (FCR.FCR) • For Final Control Reports for EFF: o MS Final Control Report and Closure Declaration for EFF (Annex VII) (FCR.FCRE)
2.11	Error	The Operational Programmes covered must either belong all to EFF or to the Structural Funds and the Cohesion Fund.

Code	Severity	Description
2.12	Error	The period year must be smaller than or equal to the current year.
2.13	Warning	The ***Total expenditure declared cumulatively*** (9) entered in the Financial Detail tab is equal to the sum of ***Expenditure declared in reference year*** (1) over the current and previous Annual Control reports.
2.14	Warning	The ***Total expenditure audited cumulatively as a percentage of the total expenditure declared cumulatively*** (10) entered in the Financial Detail tab must be equal to the sum of columns (2), (6) and (7) over the current and previous Annual Control Reports, divided by the ***Total expenditure declared cumulativel***y (9) in the current Annual Control report

APPENDIX E: SAMPLE REPORTS ABOUT THE ANNUAL SUMMARIES

This appendix contains a sample for each of the four standard reports about the Annual Summaries:

- Print Report
- Print All Report
- Snapshot Report
- Acknowledgement Report

E.1 Print Report

You obtain this report if you click the Print link on the Annual Summary Display screen.

Annual/Final Control Report

Member State: Portugal   Year: 2007   Status: Returned   Last Modified: 07/05/2009

Signer of the Annual Summary: John Smith

Title of the Signer:

Body represented by the Signer: Portuguese Authority

Legal Act Reference appointing the Body:

1. 2007 - 2013 Expenditure certified and declared to the Commission in the Annual Summary year (non cumulative amounts, in euro)

Operational Programme	Total Expenditure	Corresponding Public Contribution
2010PT06RPO022 (EAFRD)	1,000,000.00	250,000.00
2010PT06RPO023 (EAFRD)	2,000,000.00	500,000.00
2010PT14FPO022 (EFF)	3,000,000.00	750,000.00
2010PT14FPO023 (EFF)	4,000,000.00	1,000,000.00
2010PT16UPO022 (ERDF/CF)	5,000,000.00	1,250,000.00
2010PT16UPO023 (ERDF/CF)	6,000,000.00	1,500,000.00
2010PT051PO022 (ESF)	7,000,000.00	2,000,000.00
2010PT051PO023 (ESF)	8,000,000.00	2,250,000.00
Grand total EAFRD	3,000,000.00	750,000.00
Grand total EFF	7,000,000.00	1,750,000.00
Grand total ERDF/CF	11,000,000.00	2,750,000.00
Grand total ESF	15,000,000.00	4,250,000.00
Grand total	36,000,000.00	9,500,000.00

2. 2007 - 2013 Expenditure discrepancies (in euro)

Operational Programme	Amount	Justification
2010PT051PO022	25,201.00	Justification text for 25201 €
2010PT051PO023	52,125.00	Justification text for 52125 €

3. 2007 - 2013 Amounts withdrawn and recovered in the Annual Summary year (non-cumulative amounts, in euro)

Operational Programme	Withdrawals			Recoveries		
	Total expenditure	Public contribution	EU contribution	Total expenditure	Public contribution	EU contribution
2010PT06RPO022 (EAFRD)	100,000.00	70,000.00	30,000.00	10,000.00	7,000.00	3,000.00
2010PT06RPO023 (EAFRD)	125,000.00	100,000.00	25,000.00	12,500.00	25,000.00	2,500.00
2010PT14FPO022 (EFF)	150,000.00	120,000.00	30,000.00	15,000.00	3,000.00	3,000.00
2010PT14FPO023 (EFF)	167,500.00	150,000.00	17,500.00	16,750.00	1,675.00	1,750.00
2010PT16UPO022 (ERDF/CF)	180,000.00	160,000.00	20,000.00	18,000.00	16,000.00	2,000.00
2010PT16UPO023 (ERDF/CF)	210,000.00	180,000.00	30,000.00	21,000.00	10,000.00	3,000.00
2010PT051PO022 (ESF)	240,000.00	220,000.00	20,000.00	24,500.00	10,000.00	2,000.00
2010PT051PO023 (ESF)	275,000.00	250,000.00	25,000.00	27,500.00	10,000.00	2,500.00
Grand total EAFRD	225,000.00	170,000.00	55,000.00	22,500.00	32,000.00	5,500.00
Grand total EFF	317,500.00	270,000.00	47,500.00	31,750.00	4,675.00	4,750.00
Grand total ERDF/CF	390,000.00	340,000.00	50,000.00	39,000.00	26,000.00	5,000.00
Grand total ESF	515,000.00	470,000.00	45,000.00	52,000.00	20,000.00	4,500.00
Grand total	1,447,500.00	1,250,000.00	197,500.00	145,250.00	82,675.00	19,750.00

4. 2007 - 2013 Pending Recoveries as at 31/12 of the Annual Summary year (in euro)

Operational Programme	Public contribution to be recovered	EU contribution to be recovered
2010PT06RPO022 (EAFRD)	15,000.00	5,000.00
2010PT06RPO023 (EAFRD)	20,000.00	10,000.00
2010PT14FPO022 (EFF)	25,000.00	15,000.00
2010PT14FPO023 (EFF)	30,000.00	20,000.00
2010PT16UPO022 (ERDF/CF)	35,000.00	25,000.00
2010PT16UPO023 (ERDF/CF)	40,000.00	30,000.00
2010PT051PO022 (ESF)	45,000.00	35,000.00
2010PT051PO023 (ESF)	50,000.00	40,000.00
Grand total EAFRD	35,000.00	15,000.00
Grand total EFF	55,000.00	35,000.00
Grand total ERDF/CF	75,000.00	55,000.00
Grand total ESF	95,000.00	75,000.00
Grand total	260,000.00	180,000.00

5. 2000-2006 Expenditure certified and declared to the Commission in the Annual Summary year. (SF non-cumulative amounts, in euro)

Operational Programme	Community	Other Public	Private	Total expenditure
1999PT061PO007 (EAGGF)	125,000.00	250,000.00	500,000.00	875,000.00
1999PT161PO011 (EAGGF)	250,000.00	500,000.00	1,000,000.00	175,000.00
		(Truncated)		
2001RG160PC003 (INTERREG)				
Grand total EAGGF	375,000.00	750,000.00	1,500,000.00	1,050,000.00
Grand total ERDF				
Grand total ESF				
Grand total FIFG				
Grand total INTERREG				
Grand total	375,000.00	750,000.00	1,500,000.00	1,050,000.00

6. 2000-2006 expenditure certified and declared to the Commission in the Annual Summary year. (CF, non cumulative amounts, in euro)

Project	Total expenditure certified (public and private funding)
2000PT16CPA001	100,000.00
2000PT16CPE001	200,000.00
2000PT16CPE003	300,000.00
	(Truncated)
2006PT16CPT002	700,000.00
Grand total CF	1,300,000.00

7. 2000-2006 Amounts withdrawn and recovered in the Annual Summary year (SF, non-cumulative amounts, in euro)

Operational Programme	Withdrawals		Recoveries	
	Total public funding	EU contribution	Total public funding	EU contribution
1999PT061PO007 (EAGGF)	1,000,000.00	125,000.00	20,000.00	5,000.00
1999PT161PO011 (EAGGF)	2,000,000.00	250,000.00	40,000.00	10,000.00
1999PT161PO012 (EAGGF)	3,000,000.00	375,000.00	60,000.00	15,000.00
		(Truncated)		
2000RG160PC005 (INTERREG)	10,000,000.00	2,500,000.00	100,000.00	20,000.00
2001RG160PC003 (INTERREG)	20,000,000.00	5,000,000.00	200,000.00	40,000.00
Grand total EAGGF	6,000,000.00	750,000.00	120,000.00	30,000.00
Grand total INTERREG	30,000,000.00	7,500,000.00	300,000.00	60,000.00
Grand total	36,000,000.00	8,250,000.00	420,000.00	90,000.00

8. 2000-2006 Amounts withdrawn and recovered in the Annual Summary year (CF, non-cumulative amounts, in euro)

Project	Withdrawals		Recoveries	
	Total public funding	EU contribution	Total public funding	EU contribution
2000PT16CPA001	500,000.00	150,000.00	20,000.00	12,000.00
2000PT16CPE001	1,000,000.00	300,000.00	40,000.00	24,000.00
		(Truncated)		
2006PT16CPT001	1,500,000.00	45,000.00	12,000.00	3,000.00
2006PT16CPT002	3,000,000.00	90,000.00	24,000.00	6,000.00
Grand total CF	6,000,000.00	585,000.00	96,000.00	45,000.00

9. 2000-2006 Pending recoveries as at 31/12 of the Annual Summary year (SF, in euro)

Operational Programme	Public contribution to be recovered	EU contribution to be recovered
1999PT061PO007 (EAGGF)	20,000.00	8,000.00
1999PT161PO011 (EAGGF)	40,000.00	16,000.00
1999PT161PO012 (EAGGF)	80,000.00	32,000.00
	(Truncated)	
2000RG160PC005 (INTERREG)	70,000.00	33,000.00
2001RG160PC003 (INTERREG)	160,000.00	64,000.00
Grand total EAGGF	140,000.00	56,000.00
Grand total ERDF		
Grand total ESF		
Grand total FIFG		
Grand total INTERREG	230,000.00	97,000.00
Grand total	370,000.00	153,000.00

10. 2000-2006 Pending recoveries as at 31/12 of the Annual Summary year (CF, in euro)

Project	Public contribution to be recovered	EU contribution to be recovered
2000PT16CPA001	50,000.00	20,000.00
2000PT16CPE001	60,000.00	30,000.00
2000PT16CPE003	70,000.00	40,000.00
	(Truncated)	
2006PT16CPT001	23,000.00	3,000.00
2006PT16CPT002	33,000.00	4,300.00
Grand total CF	236,000.00	97,300.00

11. 2007 - 2013 Summary of audit opinions

Operational Programme	Audit Opinion	Quantification of deficiancies / Irregularities	Error rates (from audits of operations)
	Material qualifications		
	Measures taken (for systemic problems)		
2010PT06RPO022 (EAFRD)	Adverse Opinion	1,000.00	12.00
	Material qualification comment 1		
	corrections by MS 1		
2010PT06RPO023 (EAFRD)	Disclaimer of Opinion	2,000.00	15.00
	Material qualification comment 2		
	corrections by MS 2		
2010PT14FPO022 (EFF)	Qualified Opinion	3,000.00	18.00
	Material qualification comment 3		
	corrections by MS 3		
2010PT14FPO023 (EFF)	Unqualified Opinion	2,000.00	15.00
	Material qualification comment 4		
	corrections by MS 4		
2010PT16UPO022 (ERDF/CF)	Adverse Opinion	1,000.00	12.00
	Material qualification comment 5		
	corrections by MS 5		
2010PT16UPO023 (ERDF/CF)	Disclaimer of Opinion	2,000.00	15.00
	Material qualification comment 6		
	corrections by MS 6		
2010PT051PO022 (ESF)	Qualified Opinion	3,000.00	18.00
	Material qualification comment 7		
	corrections by MS 7		
2010PT051PO023 (ESF)	Unqualified Opinion	1,000.00	15.00
	Material qualification comment 8		
	corrections by MS 8		

12. 2007-2013 Results of system audits performed from 1 July to 31 December of the Annual Summary year

Operational Programme	Date	Bodies Audited	Conclusion on System	Quantification of deficiencies / irregularities
	Material qualifications			
	Measures taken (for systemic problems)			
2010PT06RPO022 (EAFRD)	09/08/2007	MS Body	Adverse Opinion	15.00
	Material qualifications comment			
	Measure description			
2010PT06RPO023 (EAFRD)	19/08/2007	MS Body	Disclaimer of Opinion	20.00
	Material qualifications comment			
	Measure description			
2010PT14FPO022 (EFF)	09/09/2007	MS Body	Qualified Opinion	15.00
	Material qualifications comment			
	Measure description			
2010PT14FPO023 (EFF)	19/09/2007	MS Body	Unqualified Opinion	20.00
	Material qualifications comment			
	Measure description			
2010PT16UPO022 (ERDF/CF)	09/10/2007	MS Body	Adverse Opinion	25.00
	Material qualifications comment			
	Measure description			
2010PT16UPO023 (ERDF/CF)	19/10/2007	MS Body	Disclaimer of Opinion	30.00
	Material qualifications comment			
	Measure description			
2010PT051PO022 (ESF)	09/11/2007	MS Body	Qualified Opinion	25.00
	Material qualifications comment			
	Measure description			
2010PT051PO023 (ESF)	19/11/2007	MS Body	Unqualified Opinion	30.00
	Material qualifications comment			
	Measure description			

13. 2000-2006 Results of audits performed in Annual Summary year

Programme	Date	Bodies audited	Error rates year N-1	Expenditure checked (1)
	Main findings and conclusions			
	Measures taken (for systemic problems)			
1999PT061PO007 (EAGGF)	07/08/2007	MS body 1	2.00	75.00
	Everything OK			
	None			
1999PT161PO011 (EAGGF)	17/08/2007	MS body 2	15.00	75.00
	Remarks			
	Some implemented			
1999PT161PO012 (EAGGF)	27/08/2007	MS body 3	35.00	60.00
	Serious shortcomings			
	Complete review			
	(Truncated)			
CF Overall assessment	07/09/2007	MS Bodies 1, 2 and 3	12.00	70.00
	Remarks for specific OPs			
	Review when required			

14. Overall Analysis

The Overall Analysis describes the conclusions of the Expenditure and Audit Activity tables. It is defined by the MSAA and has a maximum length of 2000 characters.

15. Overall Level of Assurance Statement

The Overall Level of Assurance Statement describes the conclusions of the MSAA. This text has a maximum length of 2000 characters.

16. Supporting Documents

Title	Type	Language	Document	Sent Date	Commission Registration Nr	Local Reference
Additional tables	Other MS Document	Portuguese	20/12/2007			
Follow-up action documtne	EC Follow Up Document	English	07/05/2009	06/05/2009		
Attention to some points	EC Acceptance Letter	English	07/05/2009	06/05/2009		
Acknowledgement_pt.pdf	EC Acknowledgement of receipt	Portuguese	06/05/2009	06/05/2009		
prepareDocument - pt	MS Snapshot before sent	Portuguese	06/05/2009	06/05/2009		
Tips for completing the missing information	Commission Observations	English	07/05/2009	06/05/2009		
Acknowledgement_pt.pdf	EC Acknowledgement of receipt	Portuguese	06/05/2009	06/05/2009		
prepareDocument - pt	MS Snapshot before sent	Portuguese	06/05/2009	06/05/2009		
Tips for completing the missing information	Commission Observations	English	06/05/2009	06/05/2009	14=(2009)D/1234	
Acknowledgement_pt.pdf	EC Acknowledgement of receipt	Portuguese	06/05/2009	06/05/2009		
Annual Summary document	Annual Summary	Portuguese	20/12/2007	06/05/2009		
prepareDocument - pt	MS Snapshot before sent	Portuguese	06/05/2009	06/05/2009		

E.2 Print All Report

You obtain this report if you click the Print All link on the Annual Control Report Display screen.

Sections 1 – 15 are identical to the Print Report.

The following sections are specific for the Detailed Report:

17. Last Validation Results

Date	Severity	Message
06/05/2009	Info	Object has been validated.

18. History

Status	Comment	By Level	Date	User
Returned	test cancel function	Commission	07/05/2009	w0050144
Sent	After Re-Open	Commission	07/05/2009	w0050144
Accepted	Follow Up	Commission	06/05/2009	w0050144
Accepted		Commission	06/05/2009	w0050144
Sent		Portugal	06/05/2009	w0051967
Validated		Portugal	06/05/2009	w0051967
Returned	Some missing information	Commission	06/05/2009	w0050144
Sent		Portugal	06/05/2009	w0051967
Validated		Portugal	06/05/2009	w0051967
Returned	Some information missing	Commission	06/05/2009	w0050144
Sent		Portugal	06/05/2009	w0051967
Validated		Portugal	06/05/2009	w0051967
Created		Portugal	06/05/2009	w0051967
Validated		Portugal	06/05/2009	w0051967
Created		Portugal	06/05/2009	w0051967

19. Officials in Charge

Name	Phone	Fax	Email	Valid from	Until
Sergio Alves	+351 21 213 562	+351 21 213 563	sergio.alves@portugal.pt	01/01/2007	31/12/2013

E.3 Snapshot Report

You obtain this report if you open the ***prepareDocument.pdf*** file which is generated automatically, when you send the Annual Summary Report to the Commission.

Sections 1 – 15 are identical to the Print Report.

Section 16 looks as follows:

16. Supporting Documents

Título	Tipo	Língua	Data do	Data de envio	Registo na Comissão N.º	Referência Local
Annual Summary document	Annual Summary	Português	20/12/2007			
Soma de controlo do Documento	1e77d68d 431a6eca 4680f1b7 8edf3239 d558741b b789fad6 e5e57fc4 ae48a348 ca246947 850656ca 9370248f 869868ef 892d1024 4e32e4c4 0893f65c c3e86478					

The Document Checksum refers to the document listed above. It allows making sure that two copies of the document are identical.

At the bottom of the last page, a ***Checksum on all Structured Data*** is also available:

```
Checksum on all structured data:
087c4f27 d014b4d6 d6ec6975 2ddc385c 497e632f 2dfeb8e5 95a93629 3ba9cd62
06b3f3dd a2cb6c4d f3709aba a9609867 b29aa8e5 a0260fa0 4045d6f3 bf495fd9
```

The notion ***Structured data*** refers to the values, text and selections entered in the SFC2007 web application. If the checksum does not change between reports, it is clear that the values have not been changed.

E.4 Acknowledgment Report

When the Member State sends an Annual Control Report to the Commission, the Commission acknowledges its reception by means of an automatically generated and digitally signed Acknowledgment Report. This report has a name in the following format: ***Acknowledgement_ll.pdf***, where ***ll*** is the two-letter language code.

The first page of the Acknowledgment report contains the following statements:

SFC2007
Acknowledgment of Receipt

This document acknowledges the reception on 14/04/2009 12:13:43 MEST by the European Commission of version 2007 of the Annual Summary for PT, sent via the SFC2007 system by msaa05 us SST Manual Test on behalf of their Member State.

Digital Signature

This document certifies that the European Commission has officially recorded in the SFC2007 Information System, at a given date and time, the documents and structured data that are described in the following pages. These documents and data have been entered into the SFC2007 system by users officially appointed by their Member State and have been formally transmitted to the European Commission by the person whose name is indicated on the first page. As such, this acknowledgement of receipt cannot commit the European Commission to anything else other than acknowledging the receipt of these documents and data. In no way can this acknowledgement of receipt be considered as a commitment to approval or acceptance.
This acknowledgement of receipt is signed with an electronic certificate guaranteeing the date and time of the signature as well as the integrity of this document. The certificate used to sign this document is held by the European Commission and can be verified by the corresponding public key which can be downloaded from the CIRCA site of the SFC2007 project (http://forum.europa.eu.int/Members/irc/regio/sfc2007/library?l=/control_security&vm=detailed&sb=Title), as well the as the instructions as how to use this public key.

The following pages contain sections, of which Sections 1 – 15 are identical to the Print Report.

Section 16 looks as follows:

16. Supporting Documents

Título	Tipo	Língua	Data do	Data de envio	Registo na Comissão N.º	Referência Local
Annual Summary document	Annual Summary	Português	20/12/2007	06/05/2009		
Soma de controlo do Documento	1e77d68d 431a6eca 4680f1b7 8edf3239 d558741b b789fad6 e5e57fc4 ae48a348 ca246947 850656ca 9370248f 869868ef 892d1024 4e32e4c4 0893f65c c3e86478					
prepareDocument - pt	MS Snapshot before sent	Português	06/05/2009	06/05/2009		
Soma de controlo do Documento	fcce3278 930f8954 d786f137 406c0024 8ff868ee 6c9335b3 7282a118 3aeee491 83ce05d6 778c12b9 8a415911 cc2544b9 73ef4836 ef356b3b afe23b32 76d563e8					

The Document Checksum refers to the document listed above. It allows making sure that two copies of the document are identical.

At the bottom of the last page, a ***Checksum on all Structured Data*** is also available:

Checksum on all structured data:
087c4f27 d014b4d6 d6ec6975 2ddc385c 497e632f 2dfeb8e5 95a93629 3ba9cd62
06b3f3dd a2cb6c4d f3709aba a9609867 b29aa8e5 a0260fa0 4045d6f3 bf495fd9

The notion ***Structured data*** refers to the values, text and selections entered in the SFC2007 web application. If the checksum does not change between reports, it is clear that the values have not been changed.

APPENDIX F: VALIDATION RULES FOR ANNUAL SUMMARIES

The following table lists the rules applied during the validation of an Annual Summary.

Notes:

- The identification code in the left column can be helpful in your contacts with the SFC2007 Support.
- The severity column indicates which type of message is generated in case of non-compliance with the rule. As long as the Annual Control Report generates errors, it cannot be validated and sent to the Commission.

Code	Severity	Description
2.1	Error	A Member State must be provided for the Annual Summary.
2.2	Error	A Year must be provided for the Annual Summary.
2.3	Warning	At least one Official in Charge must have been declared.
2.4	Error	There must be a record for all Member State Programmes and for all ETC Cross-Border Programmes lead by this Member State (2007-2013) for ESF, ERDF/CF and EFF in tables 1-3 and 10-11 Remark: Since all Tables are optional, the input values can be null.
2.5	Error	There must be a record for each Fund of each Mall Member State Programmes and for each INTERREG Programmes lead by this Member State (2000-2006) for ESF, ERDF/CF, and EFF and EAGGF exist in tables 4 – 9 and 12 Remark: Since all Tables are optional, the input values can be null.
2.6	Error	The signer of the Annual Summary must be provided.
2.7	Error	The Body Represented by Signer must be provided.