

National Audit Report IGJ/ETC, EMFF, FEAD, IPA-CB & ENI-CB.....	1
Workflow	3
Create National Audit Report IGJ/ETC, EMFF, FEAD, IPA-CB & ENI-CB.....	5
Record/Edit the National Audit Report	7
General	7
Version Information.....	7
Officials in Charge	8
History.....	10
Documents.....	11
Uploading & Sending documents.....	11
Deletion of an unsent document	14
Hiding a Sent document.....	15
Observations	16
Programmes covered	17
Key requirement – Assessment table.....	18
Validate the National Audit Report.....	21
Send the National Audit Report	24
Return National Audit Report for modification by MS.....	26
Delete the National Audit Report.....	28

National Audit Report IGJ/ETC, EMFF, FEAD, IPA-CB & ENI-CB

PURPOSE

This document describes the specifications and details related to the National Audit Report (NAR) procedure under Article 128(1) of the CPR Regulation and more specific those related to IGJ, ETC, EMFF, FEAD, IPA-CB & ENI-CB.

There are **no deadlines** or fixed frequencies for the submission of the National Audit Report.

REGULATIONS

More detail regarding the regulation of the national Audit Report can be found in the ['About SFC2014'](#) section of this portal.

ROLES

Roles involved in the NAR are:

MS Audit Authority	Create the NAR Record the NAR Upload the NAR Consult the NAR Delete the NAR Validate the NAR Send the NAR Return the NAR Create New Version of NAR Cancel the NAR
MS Managing Authority MS Certifying Authority	Consult the NAR*

* MS Certifying Authorities have to have read permission on one of the selected Programmes in the National System Audit Reports table with an Entity Type "Certifying authority" or "Intermediate body of the certifying authority".

MS Managing Authorities have to have read permission on one of the selected Programmes in the National System Audit Reports table with an Entity Type "Managing authority" or "Intermediate body of the managing authority".

The document called 'EC Letter' (NAR.ECL) sent by the Commission to the Member State can be read only by the MS **Audit** Authority roles.

FUNDS

IGJ, ETC	EMFF	FEAD	IPA-CB	ENI-CB
----------	------	------	--------	--------

PRE-CONDITIONS

A National Audit Report exists in the system.

When creating a new National Audit Report, it doesn't yet exist (based on title).

When editing a version of the National Audit Report, its status is 'Open', 'Ready to send', 'Sent' or 'Returned for modification by MS' at the level of the Member State and currently resides on the user's Node.

As long as no Programmes have been added to the National Audit Report, any MS user having only one of the Fund permissions is allowed to modify the object.

When Programme(s) have been added, the user should have the action permission on all National Audit Report Programme Funds.

First, the OPs have to be identified before the upload of the document is allowed.

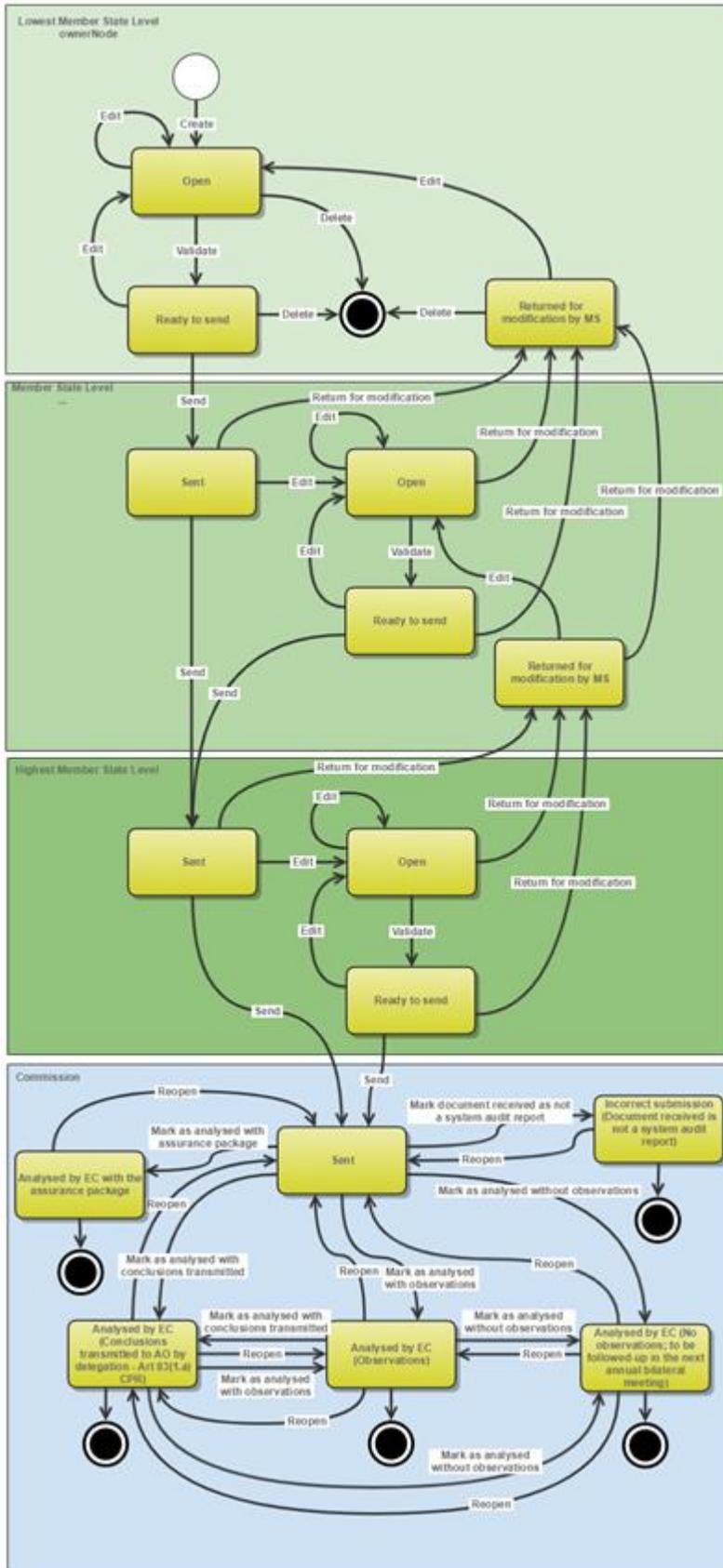
Workflow

This section shows the lifecycle to create and manage the NAR.

There are no modifying reports once they have been submitted. The Commission cannot change a set of reports – only respond.

Click [here](#) to see the National Audit Report workflow diagram in high resolution.

National Audit Report Diagram



Create National Audit Report IGJ/ETC, EMFF, FEAD, IPA-CB & ENI-CB

REMARK	It is a must to have the privilege to create the National Audit Report, the user has the role of MS Audit Authority Update .
---------------	---

1. To access the **NATIONAL AUDIT REPORT** section first click on the **Audit** menu item and then on the **National Audit Report** link. There will be 5 separate menu items, one for **IGJ/ETC**, one for **EMFF**, one for **FEAD** one for **IPA-CB** and one for **ENI-CB**.



2. Click on the **Create a new national audit report** link to create a new NAR.

European Commission » SFC » SFC2014-FO » Audit » National audit report (IGJ,ETC)

Strategic planning Programming Application (EGF) Commission decision Monitoring

Search

Title

Version

Work version

CCI

Date of the final audit report

Search Clear

[Create a new national audit report](#) [Show national audit report](#) [Export to excel](#)

TITLE	DATE OF THE FINAL AUDIT REPORT	VERSION	STATUS	STATUS DATE	PREVIOUS
-------	--------------------------------	---------	--------	-------------	----------

You are redirected to the National Audit Report creation wizard:

National Audit Report creation □ ×

1. Create a new national audit report

Title * 1

Date of the final audit report * 2

3

3. Enter the following information:

- (1) Enter the *Title*
- (2) Select the *Date of the final audit report*

The Date of the Final Report of the NAR will be used to later import the NAR information in the ACR and must be <= current date.

- (3) Click on the **FINISH** button to confirm the creation action

The status of the Control Report is **OPEN**.

Record/Edit the National Audit Report

Find all the information to complete each screen of the NAR.

Below are the links to the main sections:

- [General](#)
- [Programmes covered](#)
- [Key requirement – assessment table](#)

General

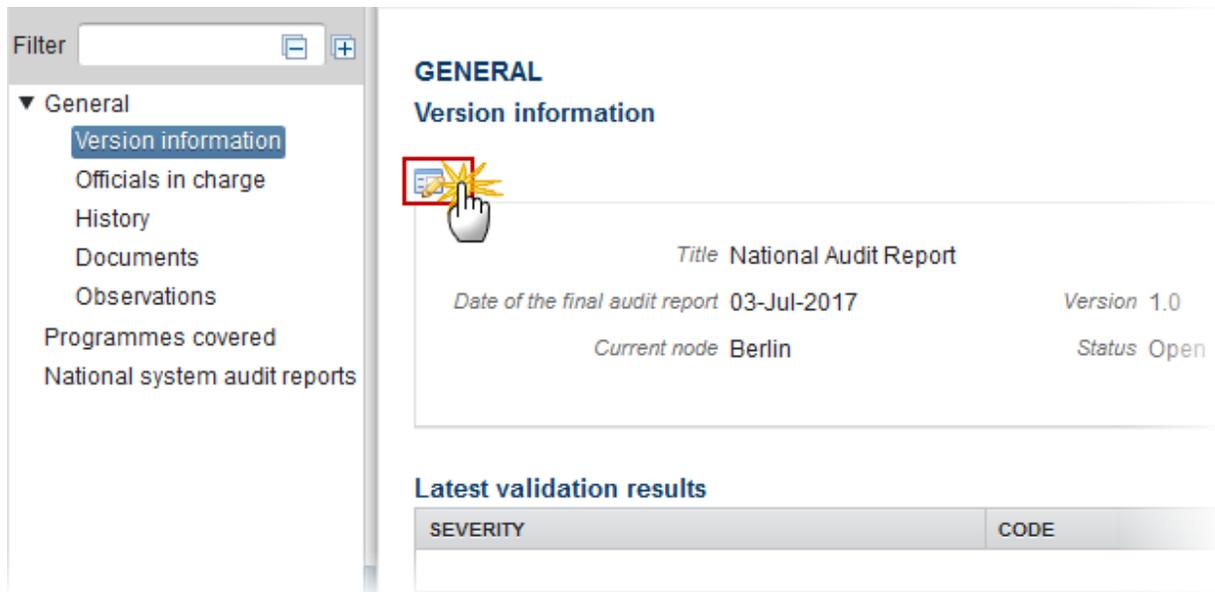
Version Information

The Version Information contains information on the identification and status of the National Audit Report Version like the Title, the Version Number, the Status and the Node where it currently resides. It also shows the results of the last validation done on this National Audit Report version.

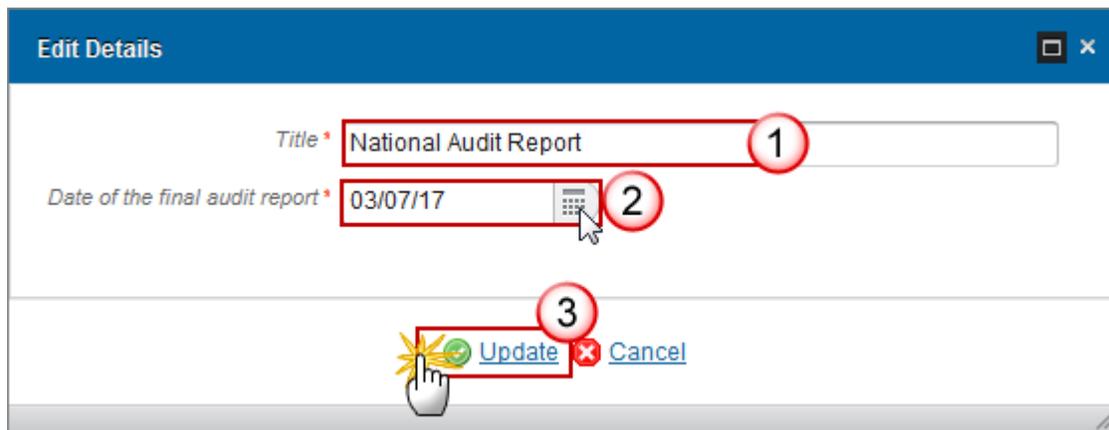
When the Status is '**ANALYSED BY EC WITH THE ASSURANCE PACKAGE**' then the link to the ACR document will appear here showing the ARES number of the 'EC assessment letter'.

The title and the accounting year can be updated.

1. Click on the **EDIT** button  to modify the version information.



The Edit Details pop-up window appears:



2. Enter the following information:

- (1) Enter the new *Title*.
- (2) Select the *Date of the final audit report*.
- (3) Click on [Update](#) to save the information.

Officials in Charge

NOTE	Officials in Charge can be updated at any time, independent from the status of the NAR. The email is directly accessible via the email link.
-------------	---

- Click on the **ADD** button  to add a new official in charge.
- Select an official and click in the **EDIT** button  to modify the information of this official.
- Select an official and click on the **REMOVE** button  to delete the official in charge selected.

GENERAL

Officials in charge

  	NAME	PHONE	EMAIL	VALID FROM	VALID UP
					

1. Click on the **ADD** button  to add a new official in charge.

GENERAL

Officials in charge

  	NAME	PHONE	EMAIL	VALID FROM	VALID UNTIL	LANGUAGE
						
<div style="border: 1px solid #ccc; padding: 2px;"> < > </div>						

The Edit Details pop-up window appears:

2. Enter the following information:

- (1) Enter the *Name*.
- (2) Enter the *Email*.
- (3) Click on [Update](#) to save the information.

NOTE	Commission Officials (email domain "ec.europa.eu") can only be created/updated/deleted by Commission Users.
-------------	---

History

This section shows all the actions that happened in the National Audit Report since it was created and the resulting Status, for example:

GENERAL

History

STATUS	ACTION	COMMENTS	BY LEVEL	DATE	USER
Ready to send	Validate		Austria	02-Sep-2014 09:52:57	AT Austria
Open	Create		Austria	01-Sep-2014 14:54:52	AT Austria

The email of the Actor/User is directly accessible via the email link.

Documents

The Documents list shows all documents uploaded against this version of the NAR by Member State and by Commission. Member State Users see all their own Documents and the sent Commission Documents. Commission Users see all their own Documents and the sent Member State Documents.

First, the OPs have to be identified before the upload of the document is allowed.

Hyperlinks to the uploaded physical files allow reading the content immediately.

The email of User who sent the Document is directly accessible via the '**SENT BY**' link.

The document called 'EC Letter' sent by the Commission to the Member State can be read only by the MS Audit Authority roles.

The following document types will be foreseen:

Description	Non-integral	Integral	System	Required
Snapshot of data before send		X	X	X
Acknowledgment of Receipt			X	X
National Audit Report		X		X
Other Member State document*	X			

*Allow to create only when NAR is in one of the final statuses below at Commission level:

- "Analysed by EC (Observations)"
- "Analysed by EC (No observations; to be followed-up in the next annual bilateral meeting)"
- "Analysed by EC (Conclusions transmitted to the authorising officer by delegation, cf. Article 83(1.a) CPR)"

Uploading & Sending documents

Multiple documents can be uploaded in the NAR.

- Clicking on the **ADD** button  will open a pop-up window allowing you to add a new document type with attachments.
- Selecting a document row and click on the **EDIT** button  will allow you to modify the document information. If a document of type 'Other Member State Document' must be sent, you can select the edit button in order to send the document.
- Selecting a row of a previously uploaded document and click on the **REMOVE** button  to delete the document and associated attachments.

GENERAL

Documents annexed

TITLE	DOCUMENT TYPE	DOCUMENT DATE	LOCAL REFERENCE	COMMISSION REFERENCE	FILES
					
<div style="border: 1px solid #ccc; height: 20px; width: 100%;"></div>					

1. Click on the **ADD** button  to add a new document.

GENERAL

Documents annexed

TITLE	DOCUMENT TYPE	DOCUMENT DATE	LOCAL REFERENCE	COMMISSION REFERENCE	FILES
					
<div style="border: 1px solid #ccc; height: 20px; width: 100%;"></div>					

The document detail pop-up window appears:

Document details

*Document type ** National audit report Not yet sent **1**

*Title ** National Audit Report **2**

*Document date ** 03/07/17 **3**

Local reference

Commission reference

4 Add files

TITLE	LANGUAGE	FILENAME	
5 National Audit Report	English 6	report.docx	Select file to upload 7

8

2. Enter or select the following information:

(1) Select a *Document Type*

(2) Enter a *Title* for your Document

(3) Enter a *Document Date*

(4) Click on the **ADD** button  to add a new attachment

- You can add multiple attachments by clicking on the **ADD** button 
- You can remove unwanted attachments by selecting the attachment and clicking on the **REMOVE** button 

(5) Enter a *Title* for your attachment.

(6) Select the *Language* of the document.

(7) Select the *file* to upload.

(8) Click on [Update](#) to save the information.

REMARK	Commission Reference N° is only enabled for Commission Users, while Local Reference is only enabled for Member State Users.
---------------	---

The pop-up window closes and the documents are uploaded.

REMARK	<p>Integral documents are automatically sent - together with the encoded data – when the Report is submitted to the EC.</p> <p>You can find in our Portal the types of documents that can be uploaded and sent by the Member State.</p> <p>A document is only visible to the Commission when the Sent Date is visible.</p>
---------------	---

Deletion of an unsent document

1. Select a row **(1)** of a previously uploaded document and click on the **REMOVE** button  **(2)** to delete the document and associated attachments.

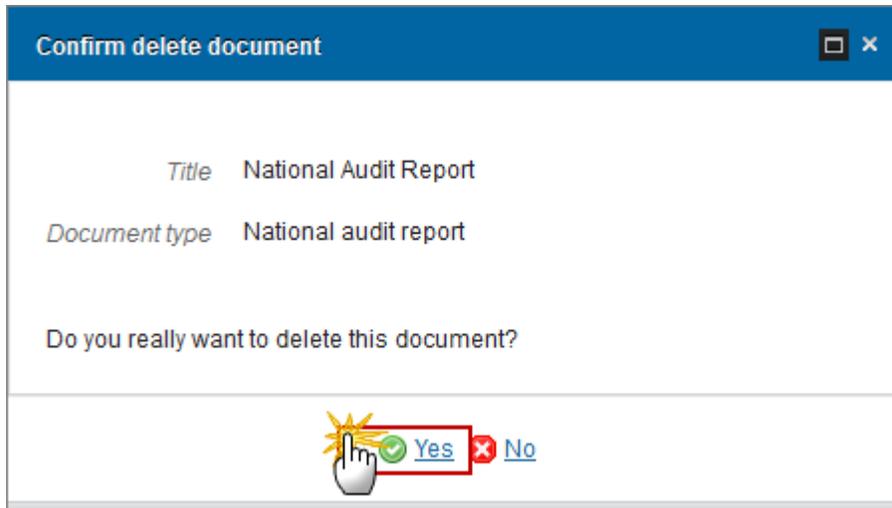
GENERAL

Documents annexed

TITLE	DOCUMENT TYPE	DOCUMENT DATE	LOCAL REFERENCE
National Audit Report	National audit report	03-Jul-2017	

Note: In the original image, a red box highlights the minus icon in the toolbar above the table, and a hand cursor is shown clicking it.

A confirmation window appears:



2. Click on [Yes](#) to confirm deletion. Click on [No](#) to return to the Annual Control Report.

Hiding a Sent document

NOTE	Sent Documents can never be deleted, but the sender can decide to hide the content for the receivers in case of an erroneous and/or accidental send.
-------------	--

1. Select a row (1) of a previously sent document and click on the Edit button  (2) to hide the document and associated attachments.

GENERAL

Documents annexed

TITLE	DOCUMENT TYPE	DOCUMENT DATE	L	COMMISSION REFERENCE	FILES	SENT DATE
OMS	Other Member State Document	08-Jul-2015			<u>1</u>	08-Jul-2015

The table is shown within a user interface. A hand cursor with a red circle containing the number '2' is pointing to the Edit button (a document icon with a pencil) above the table. Another hand cursor with a red circle containing the number '1' is pointing to the first row of the table.

2. Select the **HIDE CONTENT** (1) option and click on [Update](#) (2) to hide the document.

Document details □ ×

🚩 Sent

Document type Other Member State Document

Title OMS

Document date 08/07/15

Local reference

Commission reference

Attached files

TITLE	LANGUAGE	FILENAME	HIDE CONTENT
OMS document	English	report.doc	<input checked="" type="checkbox"/> 1

👉 2 ✓ Update ✗ Cancel

Observations

This section is used to provide any relevant information to the National Audit Report. It can be used as a type of 'chat' between the Member State and Commission.

GENERAL

Observations ⓘ

1

2 ➕ Add ✗ Cancel

(1) Enter an observation.

All users who have Read and Observation permission on the Reports will be able to send an Observation and participate in the conversation.

(2) Click on [Add](#) to save the information.

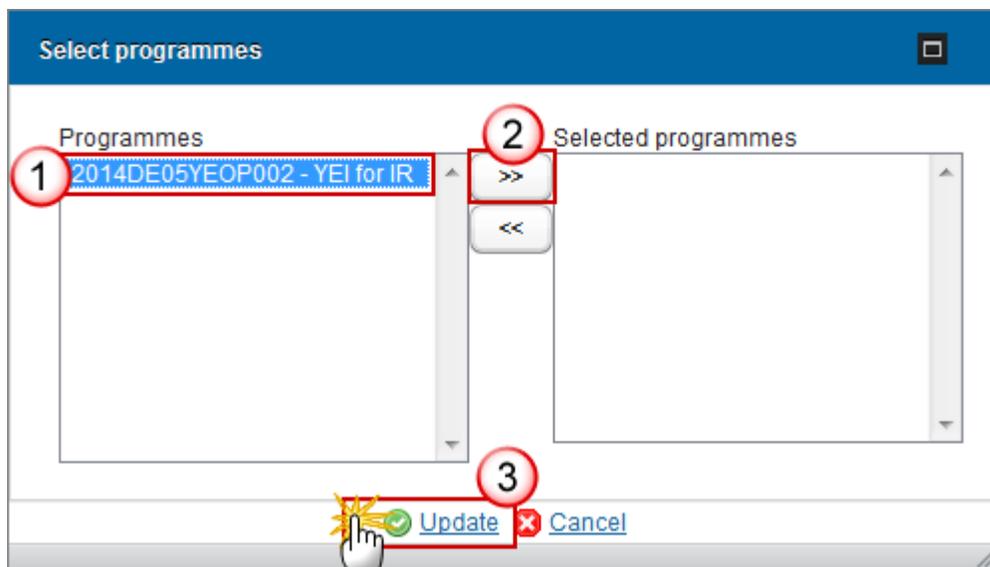
All Observations are kept against the specific version of the National Audit Report.

Programmes covered

1. Clicking on the **EDIT** button  of the Programmes covered will open a pop-up window allowing you to enter the programmes.



The select programmes pop-up window appears:



2. Enter the following information:

- (1) Select the *programmes*
- (2) Click on the arrow to add them
- (3) Click on the [Update](#) link to save the information

REMARK	<p>The list contains all adopted IGJ/ETC or EMFF or FEAD or IPA-CB or ENU-CB Programmes for which the user has update privilege and which contain Funds for which the User is registered.</p> <p>At least one Programme must be selected.</p>
---------------	---

Key requirement – Assessment table

Edit the key requirement – assessment table is done in two steps. The first one is to define the National system audit report and the second one to choose the key requirements.

1. Clicking on the **ADD** button  of the key requirement will open a pop-up window allowing you to enter the audit reports.

Filter

► General

Programmes covered

Key requirement - assessment table

KEY REQUIREMENT - ASSESSMENT TABLE

CC	FUND(S)	AUDITED ENTITY
2014SI16MAOP001	ERDF, CF	Združenje mestnih občin Slovenije (PO ZMOS)

The Edit Details pop-up window to define the national system appears:

Edit National system audit report ✕

1. Define national system audit report 2. Select key requirements and their category

CCIs

1 2014TC16I5CB013 - IPA CBC Berlin - DE - FBI

Selected CCIs

Funds

2 IPA(e)

Selected Funds

Audited entity * Entity 3

Entity type * Intermediate body of the managing authority 4

Title of the audit * Title of the Audit 5

Overall assessment (Category) * 1 - Works well. No, or only minor improvement(s) needed. 6

Comments Comments 7

Cancel Back **Next** 8 Finish

2. Enter the following information:

(1) Select the CCI

The list of selectable CCIs contains all Programmes covered by this NAR. At least one should be selected.

(2) Select the *Fund*

The list of selectable Funds contains all Funds covered by the Programmes covered by this NAR. At least one should be selected.

(3) Enter the *audited entity*

(4) Select the *Entity Type*

The list of Entity Types contains the Programme Authority Types "Managing authority", "Certifying authority", "Intermediate body of the managing authority" and "Intermediate body of the certifying authority".

(5) Enter the *Title of the audit*

(6) Select the *Overall assessment (category)*

The list of Overall assessment contains the categories "1 - Works well. No, or only minor improvement(s) needed", "2 - Works. Some improvement(s) needed", "3 - Works partially. Substantial improvements needed" and "4 - Essentially does not work".

(7) Enter the *comments*

This section is optional.

(8) Click on the [Next](#) link to continue.

3. The Edit Details pop-up window to select the key requirements and their categories appears:

The screenshot shows a window titled "Edit National system audit report" with two tabs: "1. Define national system audit report" and "2. Select key requirements and their category". The window contains a table with three columns: "SELECTED", "KEY REQUIREMENT", and "CATEGORY".

SELECTED	KEY REQUIREMENT	CATEGORY
<input checked="" type="checkbox"/>	Adequate separation of functions and adequate systems for reporting and monitoring in cases where the responsible authority entrusts execution of tasks to another body	Works. Some improvement(s) needed.
<input checked="" type="checkbox"/>	Effective system in place to ensure that all documents regarding expenditure and audits are held to ensure an adequate audit trail	Works well. No, or only minor improvement(s) needed.
<input checked="" type="checkbox"/>	Appropriate procedures for drawing up the management declaration and annual summary of final audit reports and of controls carried out	Essentially does not work.
<input checked="" type="checkbox"/>	Reliable system for collecting	Works. Some improvement(s) needed.
<input checked="" type="checkbox"/>	Effective implementation of proportionate anti-fraud measures	Works well. No, or only minor improvement(s) needed.
<input checked="" type="checkbox"/>	Adequate management verifications	Works. Some improvement(s) needed.
<input checked="" type="checkbox"/>	Adequate information to beneficiaries on applicable conditions for the selected operations	Works partially. Substantial improvements needed.
<input checked="" type="checkbox"/>	Appropriate selection of operations	Essentially does not work.

At the bottom of the window, there are four buttons: "Cancel", "Back", "Next", and "Finish".

4. Enter the following information:

(1) Select the *Key requirement* by clicking on the selected box.

The list of selectable Key Requirements contains all Key Requirements valid for the Entity Type. The Key Requirements should be presented in the order that appears in the annex IV – Regulation 480/2014.

(2) Select the *Category*

When a Key Requirement is selected, the selection of a Category becomes mandatory.

Contains the categories “Works well. No, or only minor improvement(s) needed”, “Works. Some improvement(s) needed”, “Works partially. Substantial improvements needed” and “Essentially does not work”.

(3) Click on the [Finish](#) link to save the information.

Validate the National Audit Report

REMARK	<p>You can request an overall validation of the information related to a version of the National audit Report. It can be validated only if its status is 'OPEN'.</p> <p>It is a must to have the role of MS Audit Authority Update.</p>
---------------	--

1. Click on the [Validate](#) link to validate the NAR.

The screenshot shows a web application interface for the European Commission. The breadcrumb trail at the top reads: European Commission » SFC » SFC2014-FO » Audit » National audit report (IGJ,ETC). Below this, there are tabs for 'Strategic planning', 'Programming', 'Application (EGF)', 'Commission decision', and 'Monitoring'. A search bar contains '1.0 - National Audit'. A toolbar contains a 'Validate' button (with a yellow star icon) and a 'Delete' button (with a red X icon). A hand cursor is pointing at the 'Validate' button. Below the toolbar is a 'Filter' input field. On the left, a sidebar menu is expanded to 'General', with 'Version information' selected. The main content area is titled 'GENERAL Version information' and shows a table with the following data:

Title	Version
National Audit	
Date of the final audit report	03-Jul-2017

REMARK	An ERROR will block you from sending the NAR. The error(s) should be resolved and the NAR for must be revalidated. NOTE that a WARNING does not block you from sending the NAR.
---------------	--

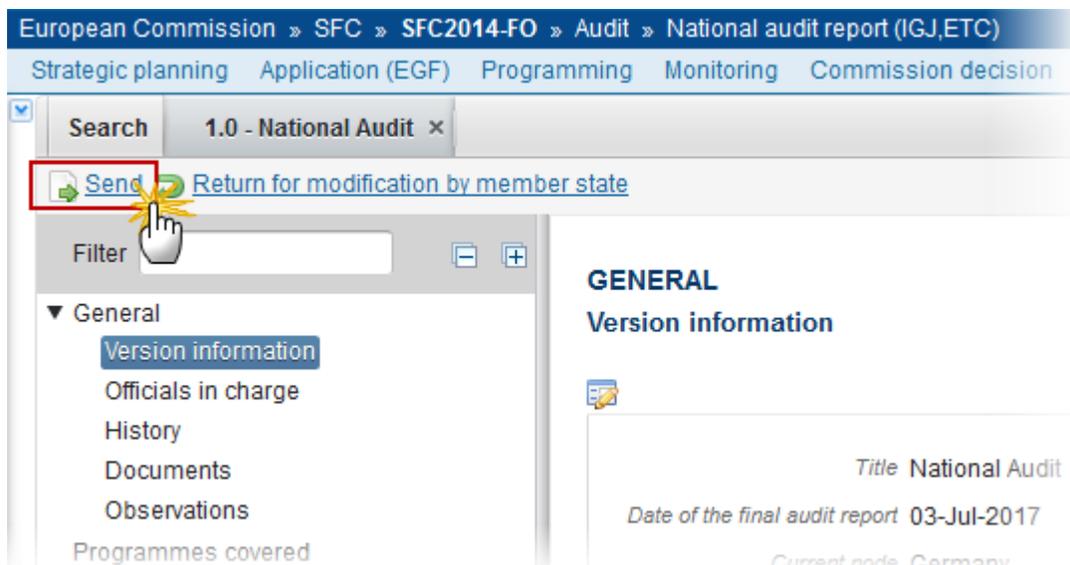
The system validates the following information:

Code	Validation Rule	Severity
2	The system validates the integrity of the input fields	
2.1	Validate that at least one Official in Charge of the Member State exists	WARNING
2.2	<p>Validate that the CCI codes of the adopted Programmes covered match the following regular expression:</p> <ul style="list-style-type: none"> • for EMFF (.....14.....) • for IGJ/ETC (...16..OP... ...05(?!FM FS)..OP... ...05..TA...16..TA...16..SM...TC16RF.....TC16M4.....TC16M5TN.....TC16M6TN.....) • for FEAD (...05FMOP... ...05FSOP...) • for IPA-CB (....TC16I5CB...) • for ENI-CB (....TC16M5CB...TC16M6CB...) 	ERROR
2.3	Validate that the “Date of Final Audit Report” is <= current date.	ERROR
2.4	Validate that the National Audit Report version covers at least one Programme.	ERROR
2.6	Validate that the ' NATIONAL AUDIT REPORT ' document is uploaded.	ERROR
2.7	Validate that all integral documents have at least one attachment with a length > 0	ERROR
2.8	Validate in the National System Audit Reports table that when a record has one of the essential key requirements (KRs: 2, 4, 5, 13, 15, 16 and 18) or two or more of the other key requirements classified in cat 3 or 4, this record cannot have an overall assessment better than category 3 or 4.	ERROR
2.9	Validate in the National System Audit Reports table that only Programme(s) are used that are covered by the National Audit Report.	ERROR

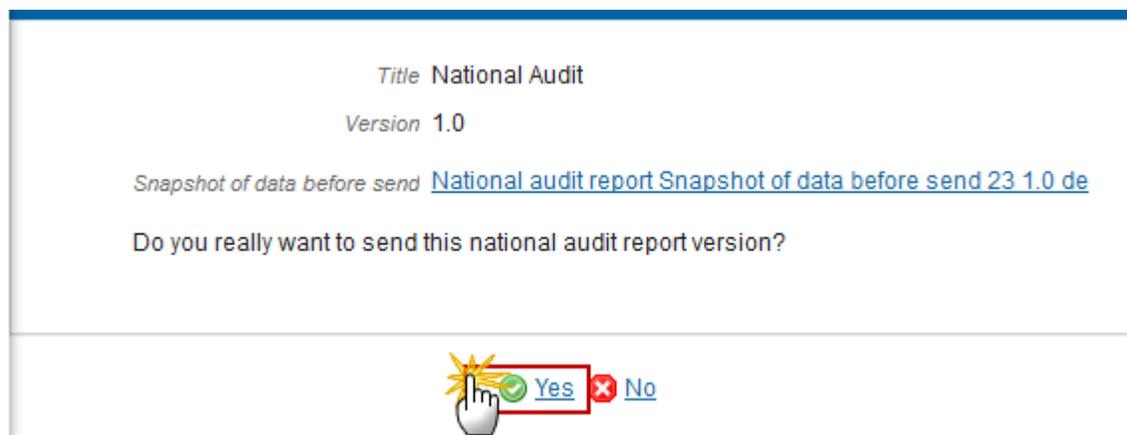
2.10	Validate in the National System Audit Reports table that the Fund(s) belong to the Programmes covered by the National Audit Report when no Programme is specified in the National System Audit Reports table record, or that they belong to the Programme(s) specified in the National System Audit Reports table.	ERROR
2.11	Validate in the National System Audit Reports table that the Key Requirements are valid for the Entity Type.	ERROR
2.12	Validate in the National System Audit Reports table that the Entity Type is "Managing Authority" (MA), "Certifying Authority" (CA), "Intermediate body of the managing authority" (IM) or "Intermediate body of the certifying authority" (IC).	ERROR
2.14	Validate in the National System Audit Reports table that for each record at least one CCI and one Fund is selected.	ERROR
2.15	Validate in the National System Audit Reports table that each selected Key Requirement has a Category indication.	ERROR
2.16	Validate in the National System Audit Reports table that at least 1 record exists with at least 1 Key Requirement selected.	ERROR
2.17	Validate in the National System Audit Reports table that there are no duplicate combinations of CCI(s), Fund(s), Authority Type, Audited Entity and Title of the Audit.	ERROR

After all errors have been resolved the status of the NAR becomes **READY TO SEND**.

An example of a validation window:



The system will ask you to confirm the send action:



2. Click on [Yes](#) to confirm or click on [No](#) to return to the NAR.
3. The Sending of information by a Member State to the Commission should be electronically signed in accordance with **Directive 1999/93/EC**.

Sending of the different objects is generating a snapshot document and after the sending an acknowledge document is generated by the European Commission.

This acknowledge document is signed but the Member State was not signing the snapshot document. The EU Login now provides a functionality of signing without forcing the user to have a certificate. The action to sign will only be triggered when sending to the European Commission:

EU Login
One account, many EU services

English (en) ▼

Marisa MONTE ⚙️

Sign a transaction

Welcome **Marisa MONTE**, you have been requested to digitally sign a transaction.
Please authenticate with your EU Login password to perform the signature.

Requested by sfc2014

Description: **National audit report Snapshot of data before send 23 1.0**

Reason: **Electronic signature required in accordance with Directive 1999/93/EC**

Password 1

2 Sign

[Printer-friendly Version](#) | [See the complete transaction](#)

- (1) Enter your SFC2014 Password
- (2) Click on the 'Sign' button

On success, the NAR version has been sent to the Commission or to an upper Node. When sent, the status is set to **'SENT'**.

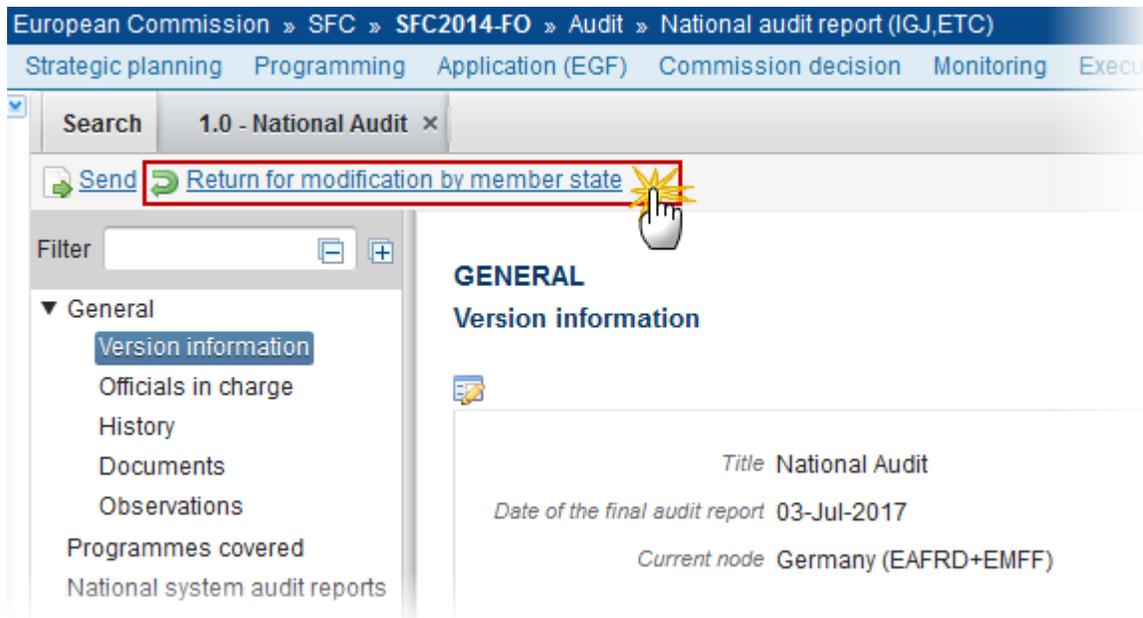
Return National Audit Report for modification by MS

REMARK	It is a must to have the privilege to return the NAR, the user has the role of MS Audit Authority with Update rights.
---------------	---

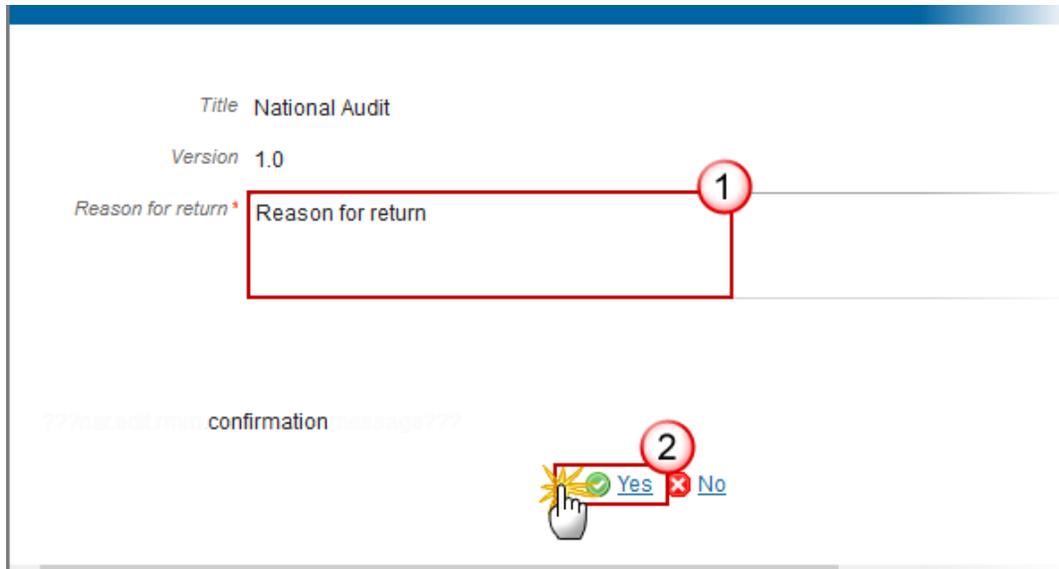
The user has selected a National Audit Report version that has been already sent and it is incomplete or incorrect and needs to be modified.

The NAR version currently resides at the user's node and has a status '**SENT**', '**OPEN**', '**READY TO SEND**', '**RETURNED FOR MODIFICATION BY MS**' and a lower level exists.

1. Click on the [Return by modification by MS](#) link to return the NAR already sent by the Member State/Region.



The system will ask you to confirm the return action for modification.



3. Enter a reason for return (1) and click on [Yes](#) to confirm or click on [No](#) to return to the National Audit Report (2).

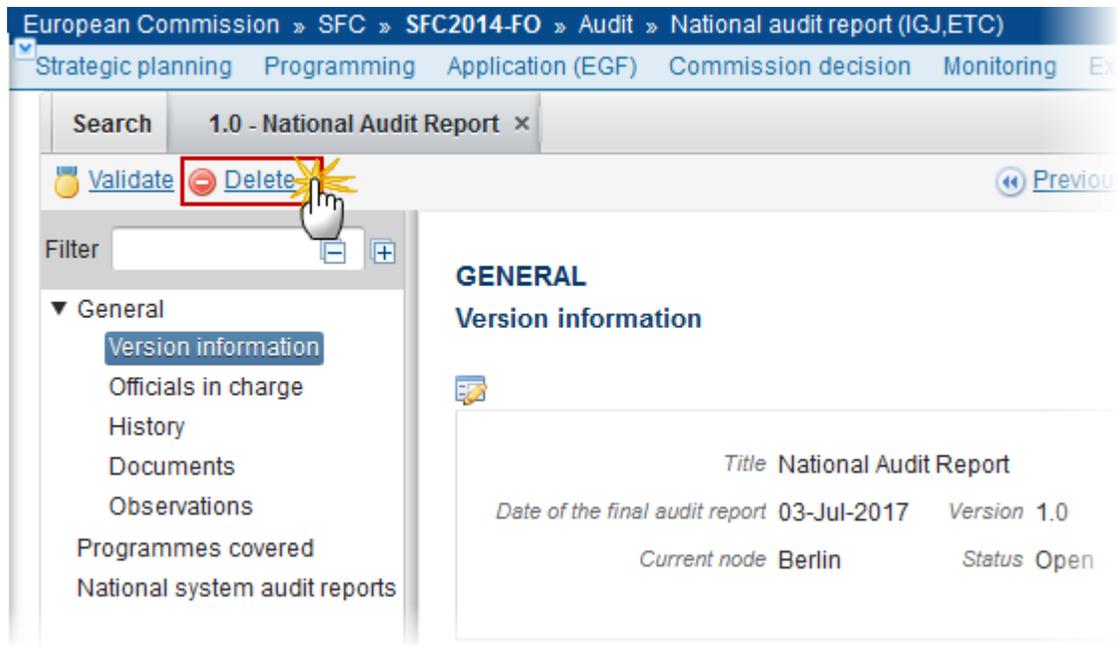
On success, the National Audit Report version has been set in status '**RETURNED FOR MODIFICATION BY MS**'.

The sender has been notified of the return and its reason.

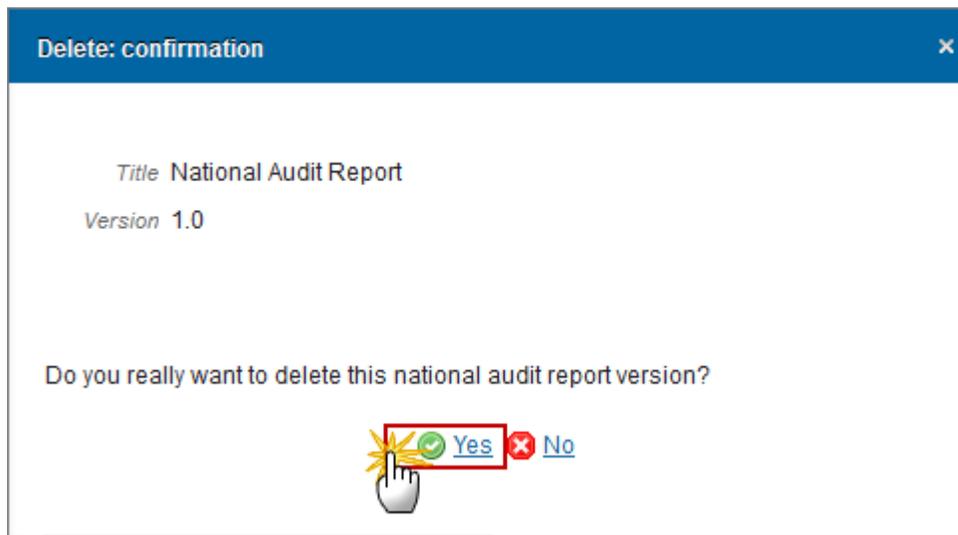
Delete the National Audit Report

REMARK	<p>It is a must to have the privilege to delete the NAR, the user has the role of MS Audit Authority with Update rights.</p> <p>The NAR can only be deleted when the status is 'OPEN', 'READY TO SEND' or 'RETURNED FOR MODIFICATION BY MS', and has never been sent to the Commission before and has no sent documents attached.</p> <p>The delete is a physical delete from the system.</p>
---------------	--

1. Click on the [Delete](#) link to remove the NAR from the system.



The system will ask you to confirm the delete action:



2. Click on [Yes](#) to confirm or click on [No](#) to return to the National Audit Report.

On success, the delete is a physical delete from the system.