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Scrutiny Report

PURPOSE

This document describes the actions related to the Scrutiny of ‘Transactions – Report’ (also known as ‘Ex-Post Scrutiny – Report’ or ‘EPS Report’ in this document for technical purpose) for the programming period 2023-2027 in SFC2021.

The main purpose of the ‘EPS Report’ module in SFC2021 is to allow the Member States to submit to the Commission, the report which is linked to the Control plans they submitted to the Commission 2 years earlier.

The new module in SFC2021 will allow each Member States to submit yearly their EPS Report and its updates as structured web forms/tables (one EPS Report per country, even for Belgium).

Each year, before the 15 April, Member States shall send to the Commission their EPS Report. (i.e. EPS Reports for the Scrutiny period 2023-2024 submitted before 15/04/2025 cover the Financial Year 2022 from 16/10/2023 to 15/10/2022 and EPS Reports for the Scrutiny period 2025-2026 submitted before 15/04/2027 cover the Financial Year 2024 from 16/10/2023 to 15/10/2024 are linked to the Control Plans (see ‘SFC2021-RQ-054 Use Cases AUD-06 EPS Control Plan’ document) for the same scrutiny period and financial year.

This new structured module replaces the submission of Word/Excel documents which is currently in place in SFC2021 (Menu ‘Audit’ > ‘Audit Communication’ > document type = ‘ACO.EPS Communication on ex-post scrutiny’). MS Users will not be able to submit the ‘Communication on ex-post scrutiny’ documents anymore. However existing documents will remain available for consultation from the ‘Audit Communication’ menu.

REGULATIONS

The legal basis for the Scrutiny Report is the Title IV, Chapter III of Regulation (EU) 2021/2116.

ROLES

Roles involved in the Scrutiny Report are:

MS Paying Agency (MSPA) MS Coordination Body (MSCB)	Record Scrutiny Report Consult Scrutiny Report Upload Scrutiny Report Documents Delete Scrutiny Report Validate Scrutiny Report Prepare Scrutiny Report for send to EC Send Scrutiny Report
--	---

	Sign Scrutiny Report Request for Revised Scrutiny Report by MS Cancel Scrutiny Report Create New Version of Scrutiny Report
MS Certification Authority (MSCT) MS Certification Authority responsible for Coordination (MSCC)	Consult Scrutiny Report

FUNDS

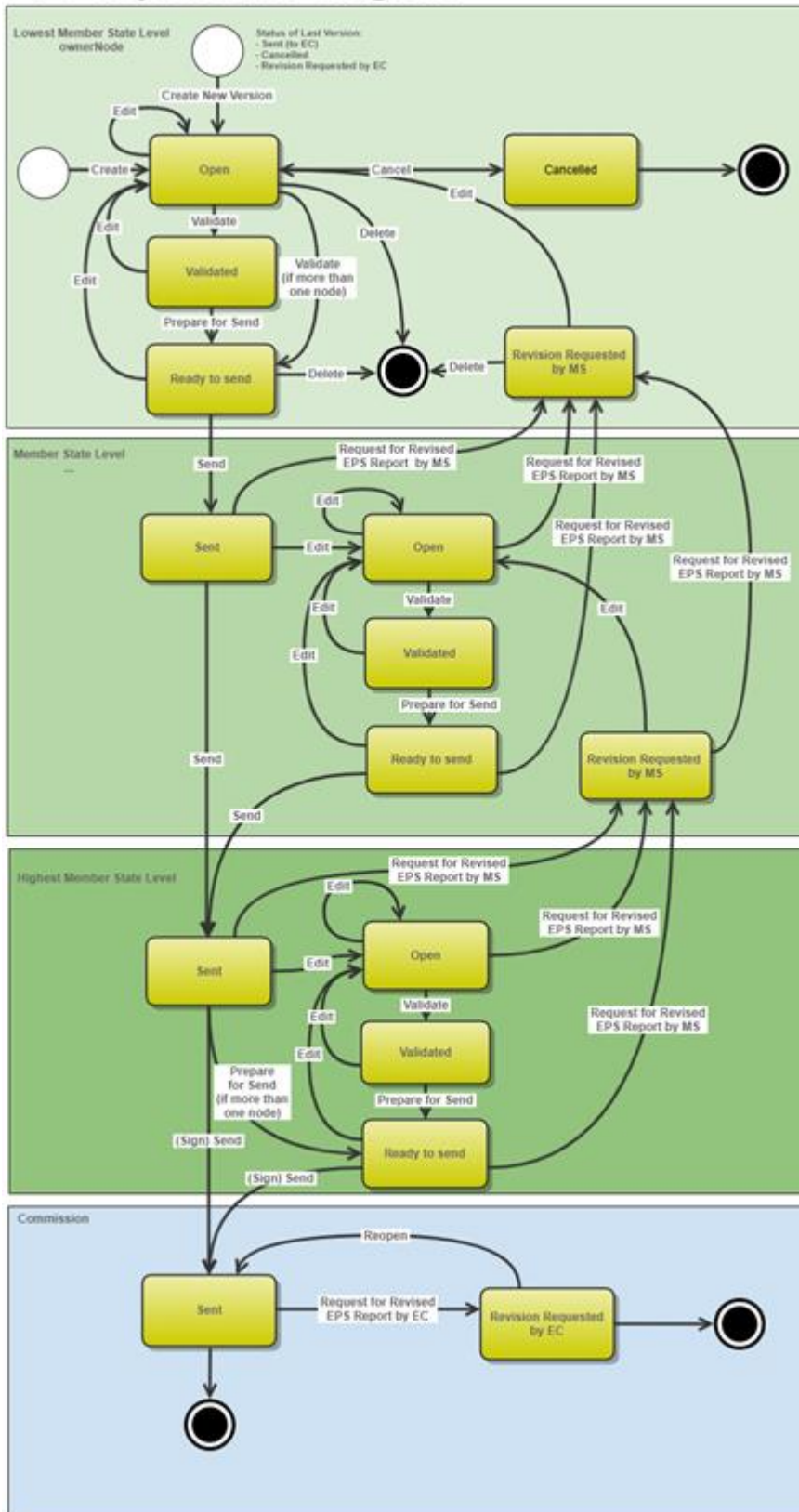
EAGF

Workflow

This section shows the lifecycle to create and manage Scrutiny Report.

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

EPS Report State Diagram



Create Scrutiny Report

REMARK	<p>The User is an identified User and has the role of MS Paying Agency or MS Coordination Body with Update rights (MSPAu/MSCBu), for the EAGF fund.</p> <p>If an MS has several Paying Agencies and therefore has nominated an MS Coordination Body, then this action should be performed by the MS Coordination Body.</p> <p>When creating a new EPS Report, all existing versions (last working version) for the same Country must be SENT to the Commission or CANCELLED.</p> <p>The CSP is adopted and managed on the User's Node.</p> <p>Only one EPS Report per Country and Financial period can be created, but several versions (=work_version) can be created if the previous version has been requested for revision by EC or has been Cancelled.</p> <p>The first version of an EPS Report can only be created during the EPS Report Declaration period which is defined as 2 years after the Declaration period of the related EPS Control plan.</p> <p>For instance, for Financial period 2024, the Financial period is from 16/10/2023 to 15/10/2024 and the EPS Report Declaration period is from 16/10/2026 to 15/04/2027) that is to say 2 years after the EPS Control plan Declaration period which is from 16/10/2024 to 15/04/2025.</p> <p>The end of Declaration period is indicative, the MS can still submit their EPS Report after this date.</p> <p>The first structured EPS Report expected in SFC2021 is the EPS Report for FY 2022 (Declaration period = 16/10/2024 to 15/04/2025).</p>
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1. To create the Scrutiny Report, go to the **AUDIT** menu and select the **SCRUTINY REPORT** option:

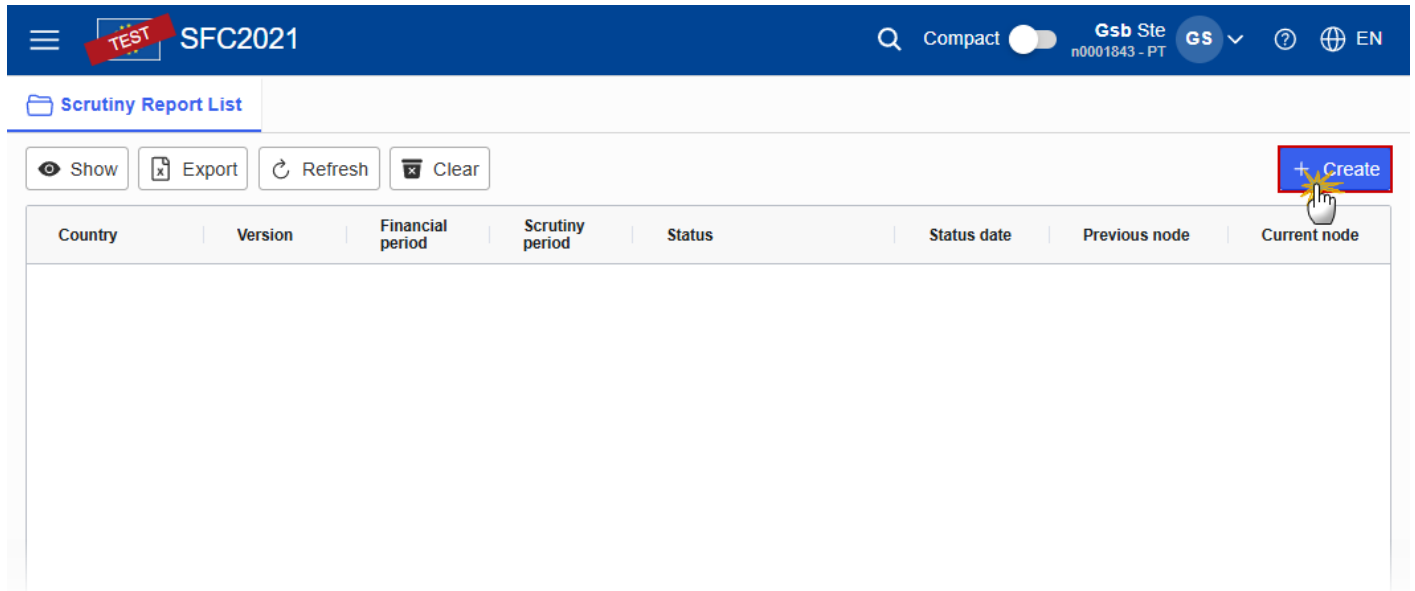
1

- Home
- Strategic planning
- Programming
- Application (EGF)
- Monitoring
- Execution
- Final report (EGF)
- Audit (2)
 - National audit report (IJG ETC)
 - National audit report (EMFAF)
 - National audit report (AMIF ISF BMVI)
 - Annual control report (IJG ETC)
 - Annual control report (EMFAF)
 - Annual control report (AMIF ISF BMVI)
 - Action plans (EAGF EAFRD)
 - Costs of controls (EAGF EAFRD)
 - Scrutiny Control Plan (EAGF)
 - Scrutiny Report (EAGF)
 - Interreg common sample
 - Reservation letters (EAGF EAFRD)
 - EC audit report
- Evaluation

3



2. In the search screen click on the **CREATE** button to create a new Scrutiny Report:



The screenshot shows a web application interface for managing Scrutiny Reports. At the top, there is a blue header bar with a menu icon, a 'TEST' badge, and the text 'SFC2021'. On the right side of the header, there is a search icon, a 'Compact' toggle switch, and user information 'Gsb Ste n0001843 - PT' next to a 'GS' dropdown menu, a help icon, and a language selector 'EN'. Below the header, the page title is 'Scrutiny Report List'. A toolbar contains four buttons: 'Show', 'Export', 'Refresh', and 'Clear'. On the right side of the toolbar, a blue button with a plus sign and the text '+ Create' is highlighted with a red box and a mouse cursor. Below the toolbar is a table with the following columns: 'Country', 'Version', 'Financial period', 'Scrutiny period', 'Status', 'Status date', 'Previous node', and 'Current node'. The table body is currently empty.

You are redirected to the Scrutiny Report Creation Wizard:

CREATE SCRUTINY REPORT

Country *

Portugal

Funds *

EAGF

Financial period *

16/10/2021 - 15/10/2022

1

Version *

2022

Scrutiny period *

2023 - 2024

National reference

2

Comments

3

Source language *

Select a language

4

Cancel

Create

5

3. Enter or select the following information:

(1) Select the *Financial period*.

Financial Period and Declaration periods are defined for all MS identically. The Encoding period can be changed on Business unit request however it's not possible to advance or postpone this Encoding period for only one MS or for a set of MS. Therefore, any modifications of an Encoding period will impact all MS.

The version and Financial Period are automatically prefilled by the system at the creation of a new EPS Report, depending on the opened Declaration period and on the already created EPS Report.

- (2) Enter a *National reference* if applicable.
- (3) Enter *Comments* if necessary.
- (4) Select the *Source language*.
- (5) Click on **CREATE**.

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

REMARK	On Create, when the preconditions are met, the initial Scrutiny Report structure is created and a Table of Content (ToC)/Navigation Tree is presented, so the User can continue to populate the structured data of the Scrutiny Report.
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Record/Edit the Scrutiny Report

REMARK	<p>The User is an identified User and has the role of MS Paying Agency or MS Coordination Body with Update rights (MSPAu/MSCBu), for the EAGF fund.</p> <p>When editing a version of an EPS Report, its status is OPEN, VALIDATED, READY TO SEND or SENT at the level of the Member State or REVISION REQUESTED BY MS and currently resides on the User's Node.</p>
---------------	--

General

Version Information

NOTE	<p>The Version Information contains information on the identification and status of the EPS Report Version like the Country, the Fund(s), the Version Number, the Financial Period, the Status, the Node where it currently resides and also the National references, comments and source language.</p> <p>If available, a link to the related Ex-Post Scrutiny Control Plan (last version sent to EC for the same financial year) will be also available.</p> <p>Only the National reference, the Source language and the Comments can be updated.</p> <p>For a given Financial period, Comments are copied from the previous version.</p>
-------------	--

Click on the **EDIT** button to edit the Version information if needed:

The screenshot shows a web application interface for managing scrutiny reports. The main content area is titled 'GENERAL' and displays 'Version information'. A table lists the details of the current version:




Fund	Version	Financial period	Scrutiny period	Last modified	Current node
EAGF	2024.0	16/10/2023 - 15/10/2024	2025 - 2026	13/03/2025, 09:11	Abruzzo

Below the table, there are input fields for 'National reference', 'Comments', and 'Source language *'. The 'Source language' field is currently set to '[IT] Italian'. An 'Edit' button (pencil icon) is located in the top right corner of the version information card, highlighted with a red box and a mouse cursor. An 'OPEN' button (envelope icon) is also visible next to it.

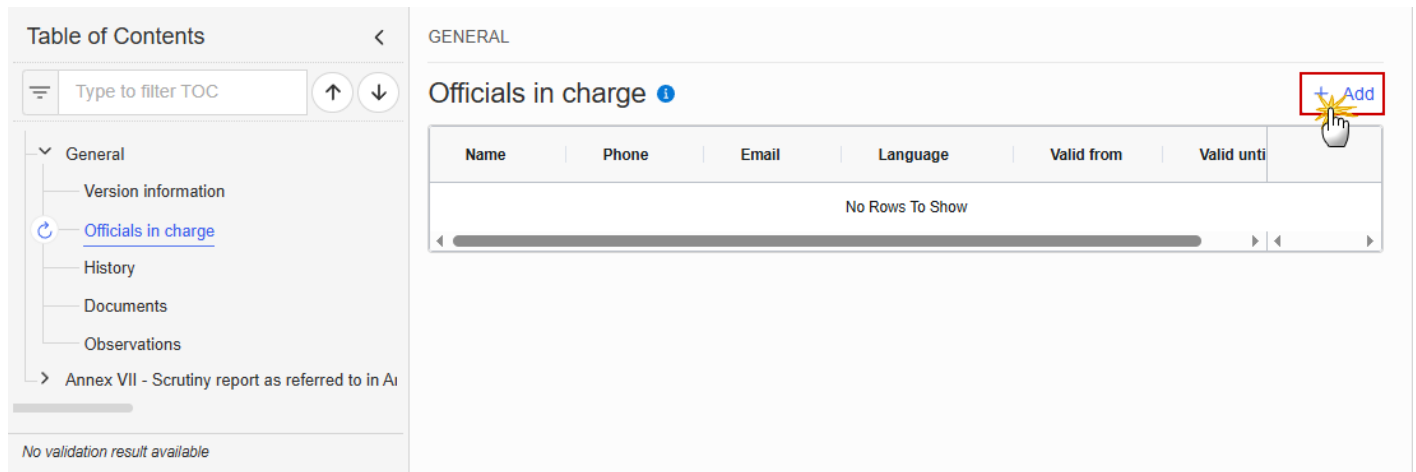
On the left side, there is a 'Table of Contents' sidebar with a search filter and a tree view containing items like 'General', 'Version information', 'Officials in charge', 'History', 'Documents', 'Observations', and 'Annex VII - Scrutiny report as referred to in Ai'. At the bottom left, a message states 'No validation result available'.

Officials in Charge

NOTE	<p>Officials in Charge can be updated at any time, independent from the status of the Scrutiny Report.</p> <p>Commission Officials (email domain "ec.europa.eu") can only be created/updated/deleted by Commission Users.</p>
-------------	---

- Click on the **ADD** button  to add a new official in charge.
- Clicking on the **EDIT** icon  of a row will allow you to modify the information of this official.
- Clicking on the **DELETE** icon  of a row will allow you to delete the official in charge selected.

1. Click on the **ADD** button to add a new Official in Charge:



The screenshot shows a web interface with a 'Table of Contents' on the left and a main content area on the right. The main content area is titled 'GENERAL' and 'Officials in charge'. It features a table with columns: Name, Phone, Email, Language, Valid from, and Valid until. The table is currently empty, displaying 'No Rows To Show'. A '+ Add' button is located in the top right corner of the table area, highlighted with a red box and a mouse cursor. The left sidebar contains a search bar and a list of menu items: General, Version information, Officials in charge (selected), History, Documents, Observations, and Annex VII - Scrutiny report as referred to in Ai. At the bottom of the sidebar, it says 'No validation result available'.

The Edit details pop-up window appears:

Edit row

Name * 248

1

Email * 243

2

Phone 50 3

Language 4

Valid from 5

Valid until 5

6

2. Enter or select the following information:

(1) Enter the *Name*.

(2) Enter the *Email*.

The format of the Email address will be validated by the system and should be unique.

(3) Enter the *Phone* number.

(4) Select the *Language*.

(5) Enter the *Valid from* and *Valid until* dates.

The *Valid until* date should be greater than the *Valid from* date.

(6) Click on **SAVE** to save the information.

History

This section shows all the actions that have been taken on the Scrutiny Report since it was created, for example:

Scrutiny Report List IT - 2024.0 X

2024.0 IT01 13/03/2025, 16:02 OPEN Validate

Table of Contents <

GENERAL

History ⓘ

13/03/2025 10:03 OPEN
Action **Edit** on node **Abruzzo (IT01)** by [Gsb, Ste \(n0001843\)](#)

13/03/2025 09:11 OPEN
Action **Create** on node **Abruzzo (IT01)** by [Gsb, Ste \(n0001843\)](#)

No validation result available

Documents

NOTE	<p>The Documents list shows all documents uploaded against this Scrutiny Report version 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, unspent Integral Member State Documents and sent Member State Documents.</p> <p>Only unspent documents can be deleted. Once a document has been sent to the Commission it cannot be deleted.</p>
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The following documents will be foreseen:

Description	Internal Code	Non-Integral (1)	Integral (2)	System (3)	Required (4)
Other Member State Document	EPSR.OM	X			
Snapshot of data before send	SNP.EPSRSNT		X	X	X





(1) Document can be sent at any time

- (2) Document will be automatically sent when the Object is sent
- (3) Document automatically created by the system
- (4) Document required in the system before a next action can be executed

Uploading & Sending Documents

NOTE	Only unsent documents can be deleted. Once a document has been sent to the Commission it cannot be deleted.
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Multiple documents can be uploaded in the Transmission of Data .

- 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 clicking on the **VIEW** icon  will allow you to view the document information.
- Selecting a document row and clicking on the **EDIT** icon  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 icon in order to send the document.
- Selecting a document row and clicking on the **DELETE** icon  will allow you to delete the document and all attachments.

REMARK	<p>Integral Documents (Official Proposal etc) are only sent - together with the encoded data – once the Transmission of Data is sent to the EC.</p> <p>Referential/non-integral Documents (ie. 'Other Member State Document') can be sent at any time independently of the status of the Transmission of Data .</p> <p>The 'Other Member State Document' type demands a manual submission (they are NOT sent automatically when the object is sent to the EC).</p> <p>A non-integral document is only visible to the Commission when the SENT DATE is visible.</p>
---------------	---

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

Table of Contents

Type to filter TOC

- General
 - Version information
 - Officials in charge
 - History
 - Documents**
 - Observations
- Annex VII - Scrutiny report as referred to in Ai

No validation result available

GENERAL

Documents

DOCUMENTS ANNEXED TO THIS VERSION

Title	Document type	Document date	Local reference	Commission reference
No Rows To Show				

[+ Add](#)

The Edit document details pop-up window appears:

Document

Document title * 1

Document type * 2 Document date * 3

05/01/2023

Local reference 4

ATTACHED FILES

Title	Type	Language	File / Upload	Action
+ Add 5				

2. Enter or select the following information:

- (1) Enter a *Document Title* for your Document.
- (2) Select a *Document Type*.
- (3) Enter a *Document Date*.

The system automatically fills the field with today's date, but this can be modified.

- (4) Enter a *Local reference*.
- (5) 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.

The **Attached files** window becomes editable:

ATTACHED FILES + Add

Title	Type	Language	File / Upload	Action
Scrutiny Report	Main	en. English	Browse File uploaded!	

3. Enter or select the following information:

- (1) Enter a *Title* for your attachment.
- (2) Select the *Type* of the document.

It is possible to select from these 4 types: Annex, Cover Letter, Main or Translation.

- (3) Select the *Language* of the document.
- (4) Click on **BROWSE** to select the file that you want to add as an attachment.
- (5) After the attachments are uploaded click on **SAVE & SEND**.

REMARK	Integral document types will only display the SAVE button and will be sent when the Transmission of Data is sent to the Commission. Non-integral document types (such as 'Other Member State Documents') will display the SAVE button and a SAVE & SEND button, and must be sent independently of the Transmission of Data .
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Sending an unsent non-integral document

NOTE	Only unsent documents can be deleted. Once a document has been sent to the Commission it cannot be deleted.
-------------	--

1. Once the document and attachment(s) have been uploaded click on the **EDIT** icon in the row containing the unsent document:

The screenshot shows a 'Table of Contents' on the left and a 'Documents' section on the right. The 'Documents' section has a sub-header 'DOCUMENTS ANNEXED TO THIS VERSION' and a '+ Add' button. Below is a table with columns: Title, Document type, Document date, Local reference, and a set of action icons. The first row is highlighted in pink and contains: 'Scrutiny Report', 'Other Member State document', '13/03/2025', and a set of icons including a blue arrow pointing right, which is highlighted with a red box and a mouse cursor.

Title	Document type	Document date	Local reference	
Scrutiny Report	Other Member State document	13/03/2025		

2. Click on **CONFIRM** to send the document to the Commission. For completing this action, the User will be redirected to the EU Login signature page:

The screenshot shows a 'Documents' section with a sub-header 'Send document'. Below this is a light blue information box with an 'i' icon and text: 'You are about to send the following document for signature. For this, you will be redirected to EU Login, where you will be guided through the signature process. After that, you will be redirected back to SFC.' Below the information box is a white box containing document details:

Document title
Scrutiny Report

Document type
Other Member State document

Document date
03/13/2025

At the bottom right, there are two buttons: 'Cancel' and 'Confirm'. The 'Confirm' button is highlighted with a red box and a mouse cursor.

REMARK	The SAVE & SEND button will only be shown for documents which are not integral part of the Object and after at least one attachment was added.
---------------	---

Deletion of an unsent document

NOTE	Only unsent documents can be deleted. Once a document has been sent to the Commission it cannot be deleted.
-------------	--

1. In the row of a previously uploaded unsent document click on the **DELETE** icon to delete the document and associated attachments:

The screenshot shows a 'Table of Contents' sidebar on the left with 'Documents' selected. The main area is titled 'GENERAL Documents' and contains a table of documents. The table has columns for Title, Document type, Document date, and Local reference. The first row is 'Scrutiny Report' with document type 'Other Member State document' and date '13/03/2025'. A red box highlights the delete icon (a trash can) in the action column of this row, with a hand cursor clicking on it.

Title	Document type	Document date	Local reference	
Scrutiny Report	Other Member State document	13/03/2025		

A confirmation window appears:

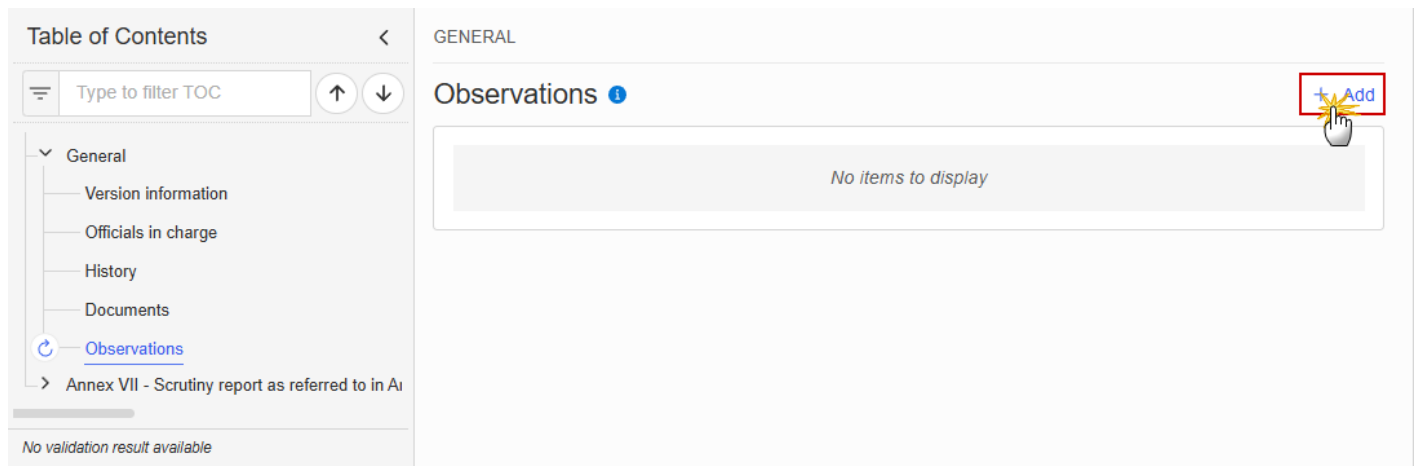
The screenshot shows a 'Delete document' confirmation dialog box. The title is 'Delete document' with a close button (X) in the top right. The text asks: 'Are you sure you want to delete the document with title "Scrutiny Report"? This action cannot be undone.' At the bottom, there are two buttons: 'Cancel' and 'OK'. A hand cursor is clicking on the 'OK' button.

2. Click on **OK** to confirm deletion. Click on **CANCEL** to return to the document section.

Observations

NOTE	<p>This section is used to provide any relevant information to the Scrutiny Report. It can be used as a type of 'chat' between the Member State and Commission.</p> <p>All Users who have Read permission on the Scrutiny Report will be able to read all observations in the conversation.</p> <p>All Users who have Update permission on the Scrutiny Report will be able to send an observation and participate in the conversation.</p> <p>All observations are kept against the specific version of the Scrutiny Report.</p> <p>The observation is added below the Observations box and includes the username, the date and time of the post.</p>
-------------	--

1. Click on the **ADD** button to add an observation:



The screenshot shows a user interface with a 'Table of Contents' sidebar on the left and a main content area on the right. The sidebar lists various sections, with 'Observations' highlighted in blue. The main content area is titled 'GENERAL' and 'Observations'. A red box highlights the '+ Add' button in the top right corner of the Observations section. Below the button, a grey box contains the text 'No items to display'.

The Add new observation screen appears:

GENERAL

Observations

Add new observation

Should I add the extra information as a document?

3951

1

Cancel

Save 

2

2. Enter the following:

(1) Enter an observation.

(2) Click on **ADD** to save the information.

Annex VII –Scrutiny report as referred to in Article 80(2)

1. Overview of the controls

1. Click on the **EDIT** button to enter the values in the fields:

Scrutiny Report List IT - 2024.0 X

2024.0 IT01 13/03/2025, 09:11 OPEN Validate

Table of Contents <


Type to filter TOC ↑ ↓

- > General
- ▼ Annex VII - Scrutiny report as referred to in Ai
 - 1. Overview of the controls
 - 2. Overview of the controls (per budget arti
 - 3. Potential irregularities identified
 - 4. Execution of scrutinies relating to precec
 - 5. Mutual assistance
 - 6. Resources
 - 7. Difficulties and suggestions for improven

No validation result available

ANNEX VII - SCRUTINY REPORT AS REFERRED TO IN ARTICLE 80(2), POINT (B) OF REGULATION (EU)

1. Overview of the controls ⓘ

 Edit

(A) The total number of undertakings to be scrutinised

(B) The total number of undertakings scrutinised

(C) The total number of undertakings in the course of scrutiny

(D) The total number of undertakings not yet scrutinised

The Edit details pop-up window appears:

ANNEX VII - SCRUTINY REPORT AS REFERRED TO IN ARTICLE 80(2), POINT (B) OF REGULATION (EU)


1. Overview of the controls ⓘ


(A) The total number of undertakings to be scrutinised

(B) The total number of undertakings scrutinised

(C) The total number of undertakings in the course of scrutiny

(D) The total number of undertakings not yet scrutinised

 1

Cancel Save  2

2. Enter the following information:

(1) Enter the values in all the fields.

EPS Report section 1, field (A), should be prefilled with EPS Control Plan, section 2, field (G) of the same Financial year (= last 'Sent to EC' version FY YYYY), with possible modification by MS (Validation rule with Warning will be also implemented – see validation rules section).

(2) Click on **SAVE** to save the information.

2. Overview of the controls (per budget article or item No)


1. Click on the **EDIT** button to enter the values in the fields or on the **ADD** button to add a new line by selecting a valid EAGF budget item outside CAP plan:

The screenshot displays the 'Scrutiny Report List' interface for 'IT - 2024.0'. The main content area is titled 'ANNEX VII - SCRUTINY REPORT AS REFERRED TO IN ARTICLE 80(2), POINT (B) OF REGULATION (EU) 2021/2116 A'. The section '2. Overview of the controls (per budget article or item No)' is active, showing a table with the following data:

EAGF Budget Item outside CAP plan (A)	EAGF Budget Article outside the CAP plan (B)	Total expenditure relating to undertakings selected for scrutiny (EUR) (C=E+F+G)	Scrutinised undertakings - Expenditure actually scrutinised (EUR)* (D)	Actions
08 02 03 01	POSEI and smaller Aegean islands (excluding direct payments)			
08 02 03 02	Promotion of agricultural products — Simple programmes under shared management			
08 02 03 04	School schemes			
08 02 03 05	Olive oil			
08 02 03 06	Fruit and vegetables			
08 02 03 07	Wine **			

* Relates only to the expenditure of the invoices that have been effectively scrutinised (which are those selected for

The Edit details pop-up window appears:

2. Overview of the controls (per budget article or item No) 

EAGF Budget Item outside CAP plan (A)	EAGF Budget Article outside the CAP plan (B)	Total expenditure relating to undertakings selected for scrutiny (EUR) (C=E+F+G)	Scrutinised undertakings - Expenditure actually scrutinised (EUR)* (D)	Scrutinised undertakings - Total expenditure related to those undertakings (EUR) (E)	Undertakings in the course of scrutiny - total expenditure those undertakings (EUR) (F)	Undertakings not scrutinised - total expenditure relating to those undertakings (EUR) (G)
08 02 03 01	POSEI and smaller Aegean islands (excluding direct payments)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08 02 03 02	Promotion of agricultural products — Simple programmes under shared management	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08 02 03 04	School schemes	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08 02 03 05	Olive oil	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08 02 03 06	Fruit and vegetables	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

* Relates only to the expenditure of the invoices that have been effectively scrutinised (which are those selected for verification and/or cross checked)

Cancel

Save 

2. Enter the following information:

(1) Enter the values in all the fields.

All fields should be filled, amount with 2 decimals.

If not applicable, '0,00' should be entered.

(2) Click on **SAVE** to save the information.

3. Potential irregularities identified

1. Click on the **ADD** button to enter the values in the fields:

Scrutiny Report List IT - 2024.0

2024.0 IT01 13/03/2025, 12:05 OPEN Validate

Table of Contents

Type to filter TOC

- General
- Annex VII - Scrutiny report as referred to in /
 - 1. Overview of the controls
 - 2. Overview of the controls (per budget ar
 - 3. Potential irregularities identified**
 - 4. Execution of scrutinies relating to prece
 - 5. Mutual assistance
 - 6. Resources
 - 7. Difficulties and suggestions for improve

ANNEX VII - SCRUTINY REPORT AS REFERRED TO IN ARTICLE 80(2), POINT (B) OF REGULATION (EU) 2021/2116 AND ARTICLE

3. Potential irregularities identified

EAGF Budget Item outside CAP plan (A)	EAGF Budget Article outside the CAP plan (B)	The reference number of the undertaking concerned (C)	Description and nature of each potential irregularity identified (D)	Number of potential irregularities identified (E)	Estimated value of potential irregularities (EUR) (F)	Actions
Total						

No validation result available

The Add details pop-up window appears:

Add



EAGF Budget Item outside CAP plan (A) *

1

The reference number of the undertaking concerned (C)

B *I* U 100 chars | 0 words

2

Description and nature of each potential irregularity identified (D)

B *I* U 1000 chars | 0 words

3

Number of potential irregularities identified (E)

4

Estimated value of potential irregularities (EUR) (F)

5

The OLAF reference number(s) (IMS notification numbers) (G)

B *I* U 100 chars | 0 words

6

Scrutiny period in which scrutiny has been planned * (H)

7

Cancel Save

8



2. Enter or select the following information:

- (1) Select the *EAGF Budget Item outside CAP plan (A)*.
- (2) Enter the *Reference number of the undertaking concerned (C)*.
- (3) Enter the *Description and nature of each potential irregularity identified (D)*.
- (4) Enter the *Number of potential irregularities identified (E)*.
- (5) Enter the *Estimated value of potential irregularities (EUR) (F)*.
- (6) Enter the *OLAF reference number(s) (IMS notification numbers) (G)*.
- (7) Select the *Scrutiny period in which scrutiny has been planned * (H)*.
- (8) Click on **SAVE** to save the information.

REMARK	<p>For a given budget item row, all fields are mandatory.</p> <p>If not applicable, '0/0.00/NA' should be entered.</p> <p>On Save, the description in column (A) is displayed automatically by the system depending on the Budget Item Column (B).</p>
---------------	--

4. Execution of scrutinies relating to preceding scrutiny control plans

1. Click on the **EDIT** button to enter the values in the fields:

Scrutiny Report List IT - 2024.0

2024.0 IT01 13/03/2025, 12:05 OPEN Validate

Table of Contents

Type to filter TOC

- General
- Annex VII - Scrutiny report as referred to in Article 80(2), point (b) of Regulation (EU) 2021/2116
 - 1. Overview of the controls
 - 2. Overview of the controls (per budget article)
 - 3. Potential irregularities identified
 - 4. Execution of scrutinies relating to preceding scrutiny control plans
 - 5. Mutual assistance
 - 6. Resources
 - 7. Difficulties and suggestions for improvement

ANNEX VII - SCRUTINY REPORT AS REFERRED TO IN ARTICLE 80(2), POINT (B) OF REGULATION (EU) 2021/2116 AND ARTICLE 4. Execution of scrutinies relating to preceding scrutiny control plans

	Number of undertakings (A)	Expenditure concerned (EUR) (B)	Expenditure actually scrutinised relating to undertakings (EUR)* (C)
4.1. Undertakings declared in previous report as in the course of scrutiny (4.1. = 4.2.+ 4.3.)			
4.2. Undertakings in 4.1. for which scrutinies have been completed			
4.3. Undertakings in 4.1. for which scrutinies are still in course			
4.4. Undertakings for which scrutinies in previous report were declared as not started (4.4. = 4.5.+4.6.+4.7.)			
4.5. Undertakings in 4.4. for which scrutinies have been completed			

* Relates only to the expenditure of the invoices that has been effectively scrutinised (those selected for verification and/or cross

The Edit details pop-up window appears:

4. Execution of scrutinies relating to preceding scrutiny control plans 1

: ▾	Number of undertakings (A)	Expenditure concerned (EUR) (B)	Expenditure actually scrutinised relating to undertakings (EUR)* (C)
4.1. Undertakings declared in previous report as in the course of scrutiny (4.1. = 4.2.+ 4.3.)	<input type="text"/>	<input type="text"/>	
4.2. Undertakings in 4.1. for which scrutinies have been completed			
4.3. Undertakings in 4.1. for which scrutinies are still in course			
4.4. Undertakings for which scrutinies in previous report were declared as not started (4.4. = 4.5.+4.6.+4.7.)			
4.5. Undertakings in 4.4. for which scrutinies have been completed			
4.6. Undertakings in 4.4. for which scrutinies are still in course			
4.7. Undertakings in 4.4. for which scrutinies have not been started			

* Relates only to the expenditure of the invoices that has been effectively scrutinised (those selected for verification and/or cross

Cancel

Save 2

2. Enter the following information:

(1) Enter the values in all the fields.

column (A): Mandatory fields, Number without decimals;

column (B): Mandatory fields, Amounts (=Number 2 decimals);

column (C): Mandatory fields for 4.2 and 4.5 (non applicable for other rows), Amounts (=Number 2 decimals);

EPS Report section 4 row 4.1, column (A) will be prefilled with EPS Report section 1, field (C) of previous year (= last 'Sent to EC' version FY YYYY-1);

EPS Report section 4 row 4.4, column (A) will be prefilled with EPS Report section 1, field (D) of previous year (= last 'Sent to EC' version FY YYYY-1);

All prefilled in automatically with possible modification by MS;

EPS Report section 4, row 4.1 column (B) will be prefilled with EPS Report Total of section 2, column (F) of previous year (= last 'Sent to EC' version FY YYYY-1);

Report following year Point 4.4 column (B) will be prefilled with EPS Report Total of section 2, column (G) of previous year (= last 'Sent to EC' version FY YYYY-1);

All prefilled in automatically with possible modification by MS;

All fields are manually encoded even for totals 4.1 and 4.4.

(2) Click on **SAVE** to save the information.

5. Mutual assistance

1. Click on the **ADD** button to enter the values in the fields:

The screenshot shows a web application interface for 'Scrutiny Report List'. The top navigation bar includes a document icon, '2024.0', an Italian flag, 'IT01', a clock icon, '13/03/2025, 12:05', an 'OPEN' button, and a 'Validate' button. The main content area is titled 'ANNEX VII - SCRUTINY REPORT AS REFERRED TO IN ARTICLE 80(2), POINT (B) OF REGULATION (EU) 2021/2116 AND ARTICLE 5. Mutual assistance'. A table with the following headers is visible: 'Member State to whom request has been sent (A)', 'Date of request (B)', 'Date of reply (C)', 'Summary of the results (D)', and 'Actions'. The table body is empty, displaying 'No Rows To Show'. A red box highlights the '+ Add' button in the top right corner of the table area, with a hand cursor pointing to it. A sidebar on the left contains a 'Table of Contents' with a search bar and a list of items, including '5. Mutual assistance' which is currently selected. At the bottom left, a message states 'No validation result available'.

The Add details pop-up window appears:

Add ×

Member State to whom request has been sent (A) * 1

Date of request (B) 2

Date of reply (C) 3

Summary of the results (D)

2000 chars | 0 words

4

5

2. Enter or select the following information:

- (1) Select the *Member State to whom request has been sent (A)*.
- (2) Select the *Date of request (B)*.
- (3) Select the *Date of reply (C)*.
- (4) Enter a *Summary of the results (D)*.
- (5) Click on **SAVE** to save the information.

6. Resources

1. Click on the **EDIT** button to enter the text in the text box:

The screenshot shows a web application interface for a 'Scrutiny Report List'. The main content area displays the title 'ANNEX VII - SCRUTINY REPORT AS REFERRED TO IN ARTICLE 80(2), POINT (B) OF REGULATION (EU) 2021/2116 AND AF' followed by the section '6. Resources'. Below the section title is a descriptive text: 'The number of staff, expressed in person/years, allocated to scrutinies, per control body and, where appropriate, per region shall be provided'. A large, empty text input box is present, with a '2000' character limit indicator in the top right corner. An 'Edit' button with a pencil icon is located in the top right corner of the text box area. On the left side, there is a 'Table of Contents' sidebar with a search filter and a list of sections, including '6. Resources' which is highlighted. At the top right of the main content area, there is a 'Validate' button and a menu icon. The bottom left corner of the interface shows the text 'No validation result available'.

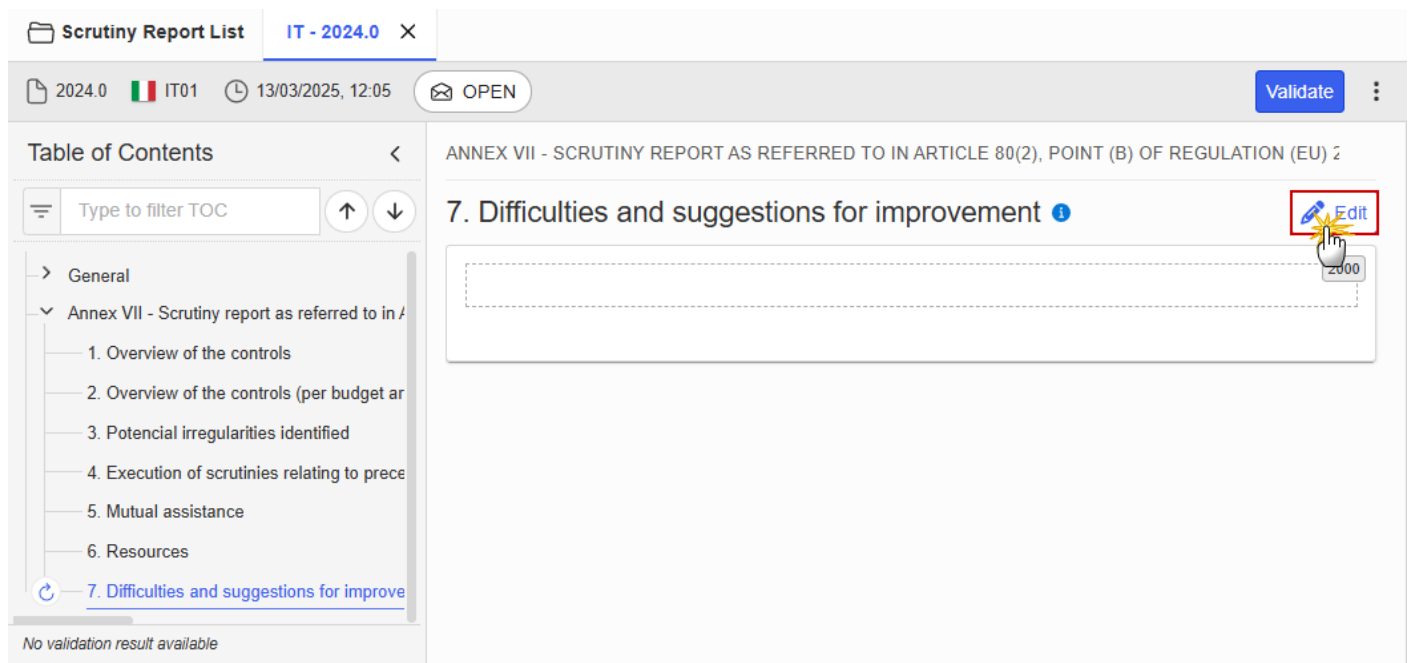
The Edit details pop-up window appears:

The screenshot shows a detailed view of the '6. Resources' section within an edit pop-up window. The title 'ANNEX VII - SCRUTINY REPORT AS REFERRED TO IN ARTICLE 80(2), POINT (B) OF REGULATION (EU) 2' is at the top. Below it is the section title '6. Resources' and the same descriptive text as in the previous screenshot. A rich text editor is displayed, featuring a toolbar with options for text formatting (Normal, Bold, Italic, Underline), alignment, bulleted and numbered lists, indenting, and image/table insertion. A character count shows '4 Characters' and '1 Words'. The text input area contains the word 'text' and is highlighted with a red border. A red circle with the number '1' is placed at the bottom right corner of the text input area. At the bottom of the pop-up window, there are 'Cancel' and 'Save' buttons. A red circle with the number '2' is placed over the 'Save' button, with a hand cursor pointing to it.

2. Enter the following information:
 - (1) Enter the text in the text box provided.
 - (2) Click on **SAVE** to save the information.

7. Difficulties and suggestions for improvement

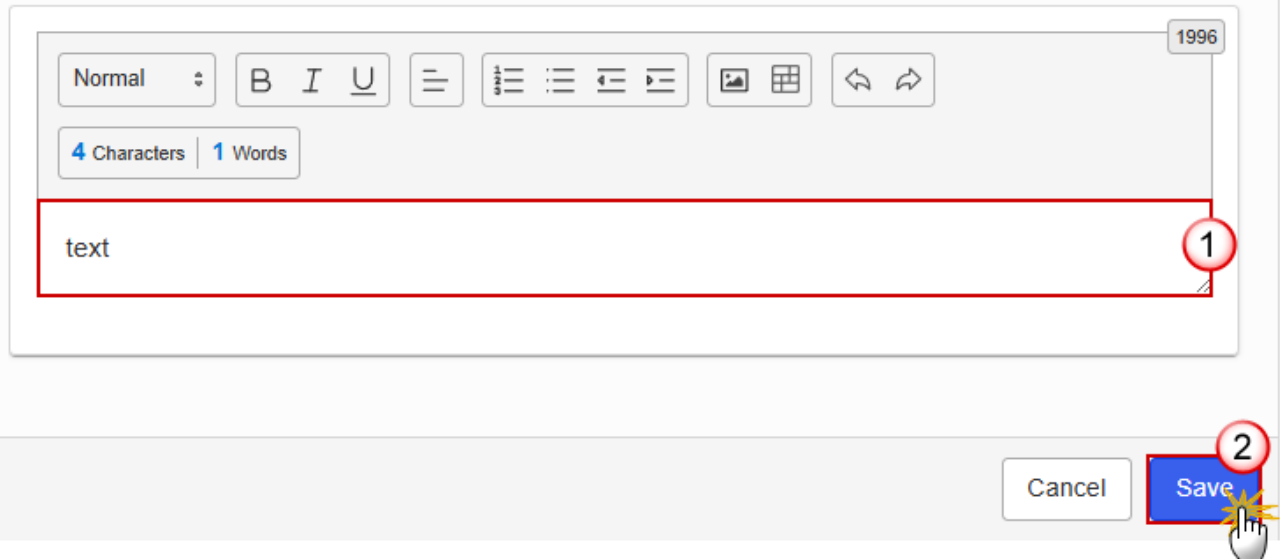
1. Click on the **EDIT** button to enter the text in the text box:



The screenshot shows a web application interface. At the top, there's a breadcrumb 'Scrutiny Report List' and a tab 'IT - 2024.0'. Below that, a header bar contains '2024.0', 'IT01', a clock icon, '13/03/2025, 12:05', an 'OPEN' button, and a 'Validate' button. The main content area is split into two panes. The left pane is titled 'Table of Contents' and has a search box 'Type to filter TOC' with up/down arrows. It lists several sections, with '7. Difficulties and suggestions for improve' selected and highlighted in blue. The right pane shows the content for section 7, titled '7. Difficulties and suggestions for improvement' with an information icon. Below the title is a large dashed rectangular text box. To the right of the text box is an 'Edit' button with a pencil icon, which is highlighted by a red box and a hand cursor. A small '2000' character count is visible below the text box. At the bottom left of the interface, it says 'No validation result available'.

The Edit details pop-up window appears:

7. Difficulties and suggestions for improvement



2. Enter the following information:

- (1) Enter the text in the text box provided.
- (2) Click on **SAVE** to save the information.

Validate the Scrutiny Report

REMARK	<p>The Scrutiny Report can be validated at any time, when the current version is in status OPEN and resides at the User's Node.</p> <p>The User must have the role of MS Paying Agency or MS Coordination Body with Update or Send rights (MSPAu/s or MSCBu/s), for the EAGF fund. If an MS has several Paying Agency and therefore has nominated an MS Coordination Body, then this action should be performed by the MS Coordination Body.</p>
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Click on the **VALIDATE** button to validate the Scrutiny Report:

Scrutiny Report List IT - 2024.0

2024.0 IT01 13/03/2025, 16:13 OPEN Validate

Table of Contents

GENERAL

Version information

Fund	Version	Financial period	Scrutiny period	Last modified	Current node
EAGF	2024.0	16/10/2023 - 15/10/2024	2025 - 2026	13/03/2025, 16:13	Abruzzo

National reference

Comments

Source language *

[IT] Italian

No validation result available

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

The system validates the following information:

Code	Severity	Validation Rule
010	WARNING	Validate that at least one official in charge of the Member State exists.
020	ERROR	Validate that all integral documents have at least one attachment with a length > 0.
100	ERROR	Validate, in section 'Overview of the controls', that all fields are filled
110	ERROR	Validate that value in section 1, field (A), is equal to the value of section 2, field (G) in the linked EPS Control Plan (last 'Sent to EC' or 'no Comment by EC' version of the same Financial year)
200	ERROR	Validate, in section '2. Overview of controls (per budget article or item No)', that all columns are filled

210	ERROR	Validate that Section 2 contains the same Budget Items than the ones in section 2.2 of the linked Control plan (last 'Sent to EC' or 'no Comment by EC' version of the same Financial year)
220	ERROR	Validate, that values in section 2, column (C) are equals to the values of section 2.2, column (E) of the linked Control plan (last 'Sent to EC' or 'no Comment by EC' version of the same Financial year)
230	ERROR	Validate, that values in section 2, column (C) are equals to the values of columns (E) + (F) + (G)
240	ERROR	Validate, that Totals in section 2 are correct
400	ERROR	Validate, in section '4. Execution of scrutinies relating to preceding scrutiny control plans', that all relevant fields are filled
410	ERROR	Validate, in section '4. Execution of scrutinies relating to preceding scrutiny control plans', for all columns (A) and (B), that $4.1. = 4.2. + 4.3.$
420	ERROR	Validate, in section '5. Execution of scrutinies relating to preceding scrutiny control plans', for all columns (A) and (B), that $4.4. = 4.5. + 4.6. + 4.7.$
430	ERROR	Validate, that value in section 4, row 1 column (A) is equal to the value of section 1, field (C) of the previous Report (last 'Sent to EC' version of previous Financial Year)
440	ERROR	Validate, that value in section 4, row 4 column (A) is equal to the value of section 1, field (D) of the previous Report (last 'Sent to EC' version of previous Financial Year)
450	ERROR	Validate, that value in section 4, row 1 field (B) is equal to the Total value of section 2, column (F) of the previous Report (last 'Sent to EC' version of previous Financial Year)
460	ERROR	Validate, that value in section 4, row 4 field (B) is equal to the Total value of section 2, column (G) of the previous Report (last 'Sent to EC' version for previous Financial Year)
500	ERROR	Validate, in section '5. Mutual Assistance', that all columns are filled for all mutual assistance requests
600	ERROR	Validate that section '6. resources' is filled
700	ERROR	Validate that section '7.1 Difficulties' is filled

An example of a validation window:

✓ The Scrutiny of Transactions - Report version has been successfully validated.

You can check the list of validation results at any time throughout the Scrutiny Report:

The screenshot shows the SFC2021 interface. At the top, there is a navigation bar with a menu icon, a 'TEST' badge, and the text 'SFC2021'. Below this is a 'Scrutiny Report List' section with a tab for 'IT - 2024.0'. The main content area is divided into a 'Table of Contents' on the left and a 'GENERAL' section on the right. The 'Table of Contents' has a search bar and a list of items including 'General', 'Version information', 'Officials in charge', 'History', 'Documents', 'Observations', and 'Annex VII - Scrutiny report as referred to in Ai'. The 'GENERAL' section shows 'Version information' for 'EAGF 2024.0' with a 'READY TO SEND' button. A red box highlights the 'Latest validation result' panel on the right, which displays a list of validation results for 'All' results. The results include 'EP SR_010', 'EP SR_020', and 'EP SR_100', each with a green checkmark and a description of the validation rule. A red circle with the number '1' points to the 'All results' category in the bottom left, and a red circle with the number '2' points to the 'Latest validation result' panel.

To see the last validation results:

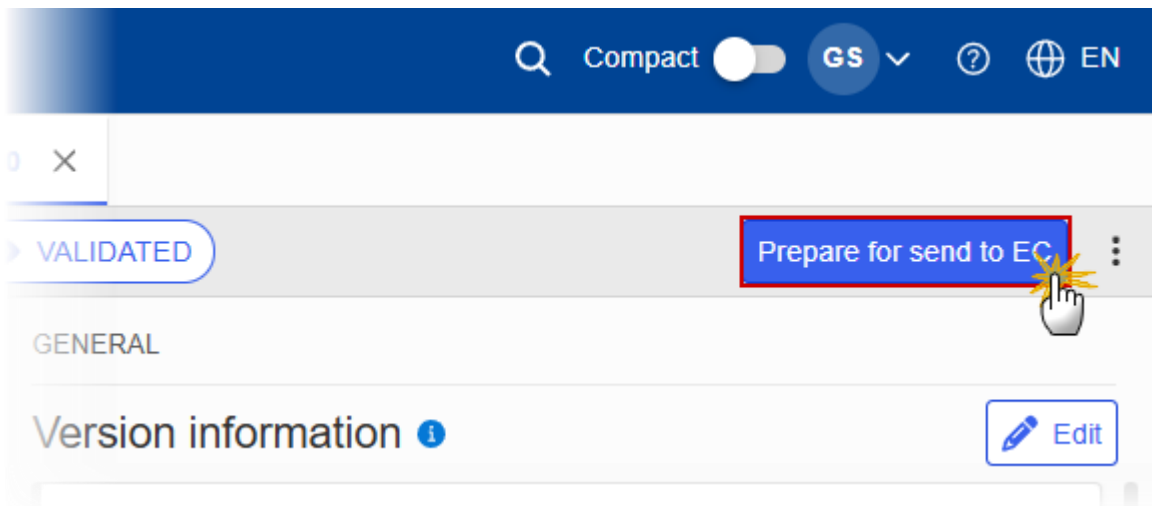
- (1) Click on one of the 4 categories: *All results*, *Passed*, *Warning*, *Error*.
- (2) The list of latest validation results for the chosen category is displayed.

After all errors have been resolved the status of the Scrutiny Report becomes **VALIDATED**.

Prepare Scrutiny Report for send to EC


REMARK	<p>The Prepare for Send can occur when a User on the highest MS Node wants to indicate that the Scrutiny Report version can be prepared for sending to the Commission, once the VALIDATION ERRORS have been removed and the status is VALIDATED or SENT (from a lower Node).</p> <p>The User must have the role of MS Paying Agency or MS Coordination Body with Update or Send rights (MSPAu/s or MSCBu/s), for the EAGF fund. If the MS has several Paying Agency and therefore has nominated an MS Coordination Body, then this action should be performed by the MS Coordination Body.</p>
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1. Click on the **PREPARE FOR SEND TO EC** button to prepare to send the Scrutiny Report to the Commission:



The system will ask you to confirm the send action:

Prepare to send the Scrutiny of Transactions - Report

 This action will generate a snapshot document in a couple of minutes. After this has been done you will be able to send this object to the Commission

Version	Last modified	Current node
2024.0	11/03/2025, 12:28	Portugal

 VALIDATED

Cancel

Confirm 

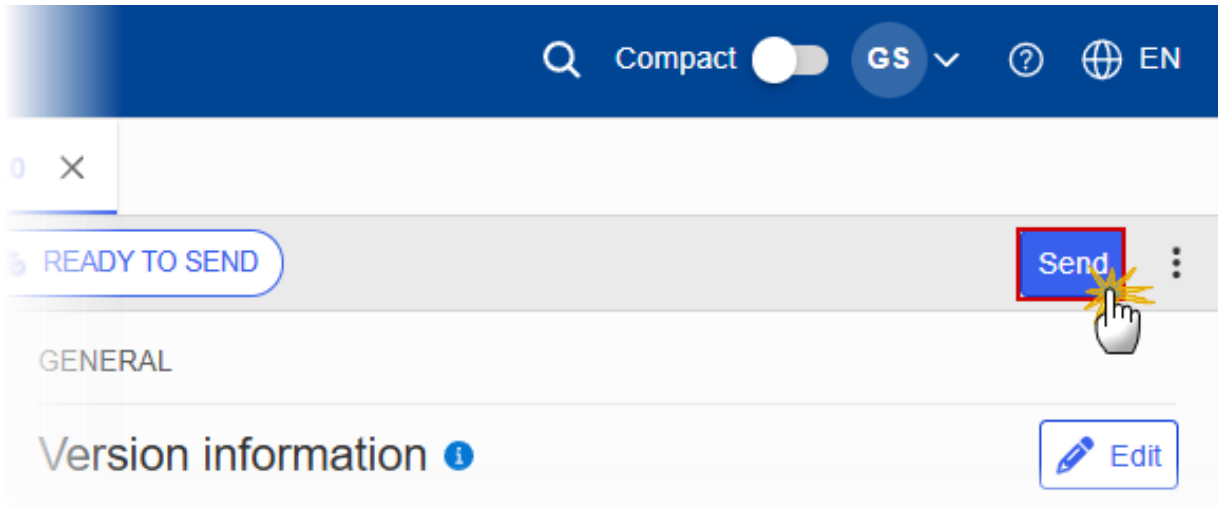
2. Click on **CONFIRM** to confirm.

The status of the Scrutiny Report is set to **PREPARING FOR SEND TO EC**.

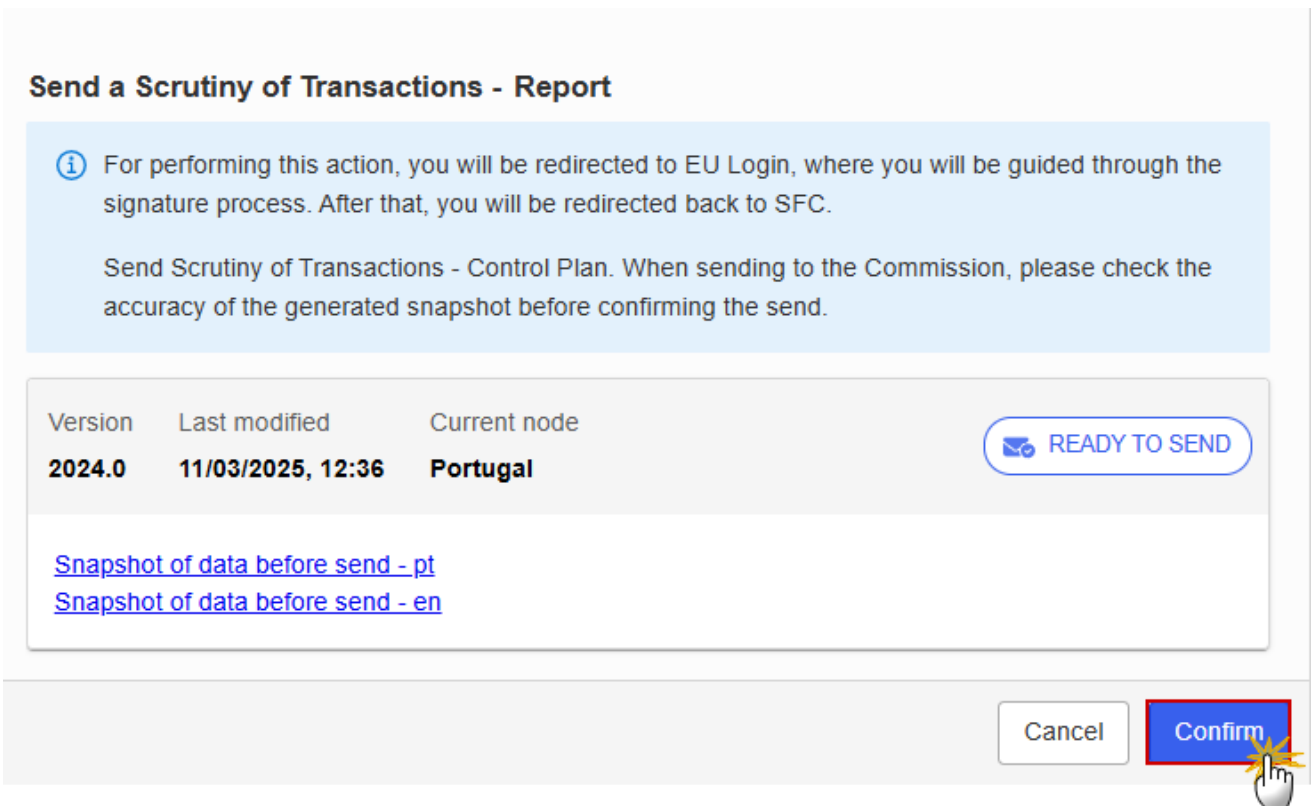
Send the Scrutiny Report

REMARK	<p>The Send can occur when a User wants to send its recorded data on Scrutiny Report version to the Commission or to an upper Node.</p> <p>The Scrutiny Report can only be sent once the VALIDATION ERRORS have been removed and the status is READY TO SEND or SENT (from a lower node).</p> <p>The "4 eyes principle" must be respected. Therefore, the User sending must be different from the User who last validated.</p> <p>The User must have the role of MS Paying Agency or MS Coordination Body with Send rights (MSPAs/MSCBs), for the EAGF fund. If an MS has several Paying Agency and therefore has nominated an MS Coordination Body, then this action should be performed by the MS Coordination Body.</p>
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1. Click on the **SEND** button to send the Scrutiny Report to the Commission or to an upper Node:



The system will ask you to confirm the send action:



2. Click on **CONFIRM** to confirm. For completing this action, the User will be redirected to the EU Login signature page.

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

REMARK	<p>When on the highest MS node, different versions of the generated “Snapshot before send” document will be available so that the sender can first verify what will be sent to the Commission:</p> <ul style="list-style-type: none">• A version containing the untranslated content with the template in the Source language.• When the Source language is different from English, a version containing the untranslated content with the template in English.• When the Source language is different from English, a version containing a machine translation of the content in English with the template in English.
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Request for Revised Scrutiny Report by MS

REMARK	<p>The Scrutiny Report can only be revised by MS when a lower Node exists and the status is SENT (to a higher MS node), OPEN, VALIDATED, READY TO SEND or REVISION REQUESTED BY MS.</p> <p>This action can be used when a User wants to request a revision for the Scrutiny Report version sent by the Member State/Region because it is incomplete or incorrect.</p> <p>The User must have the role of MS Paying Agency or MS Coordination Body with Update rights (MSPAu/MSCBu), for the EAGF fund. If an MS has several Paying Agency and therefore has nominated an MS Coordination Body, then this action should be performed by the MS Coordination Body.</p>
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Follow the steps to request for revised Scrutiny Report by MS:

Compact **GS** ? EN

SENT

GENERAL

Version information **i**

Fund	Version	Financial period	Scrutiny	Last modified
EAGF	2024.0	16/10/2023 -	period	11/03/2023
		15/10/2024	2025 -	14:48
			2026	

EXPORT

- Full document (PDF)
- Full document (DOCX)
- Validation rules (PDF)
- Validation rules (DOCX)


1. Select the following:

(1) Select the icon with 3 vertical dots.

(2) Click on the **REQUEST REVISION** button to request revision from the lower Node.

The system will ask you to confirm the request for revision:

Request for revision of the Scrutiny of Transactions - Report

Version	Last modified	Current node	
2024.0	11/03/2025, 14:48	Italy	

Reason for request for revision *

Reason 1

2

1. Enter the following:

(1) Enter the *Reason* in the text box provided.

(2) Click on **CONFIRM** to save the information.

On success, the status of the Scrutiny Report will be changed to **REVISION REQUESTED BY MS** and the sender is notified of the action and its reason.

Delete the Scrutiny Report

REMARK

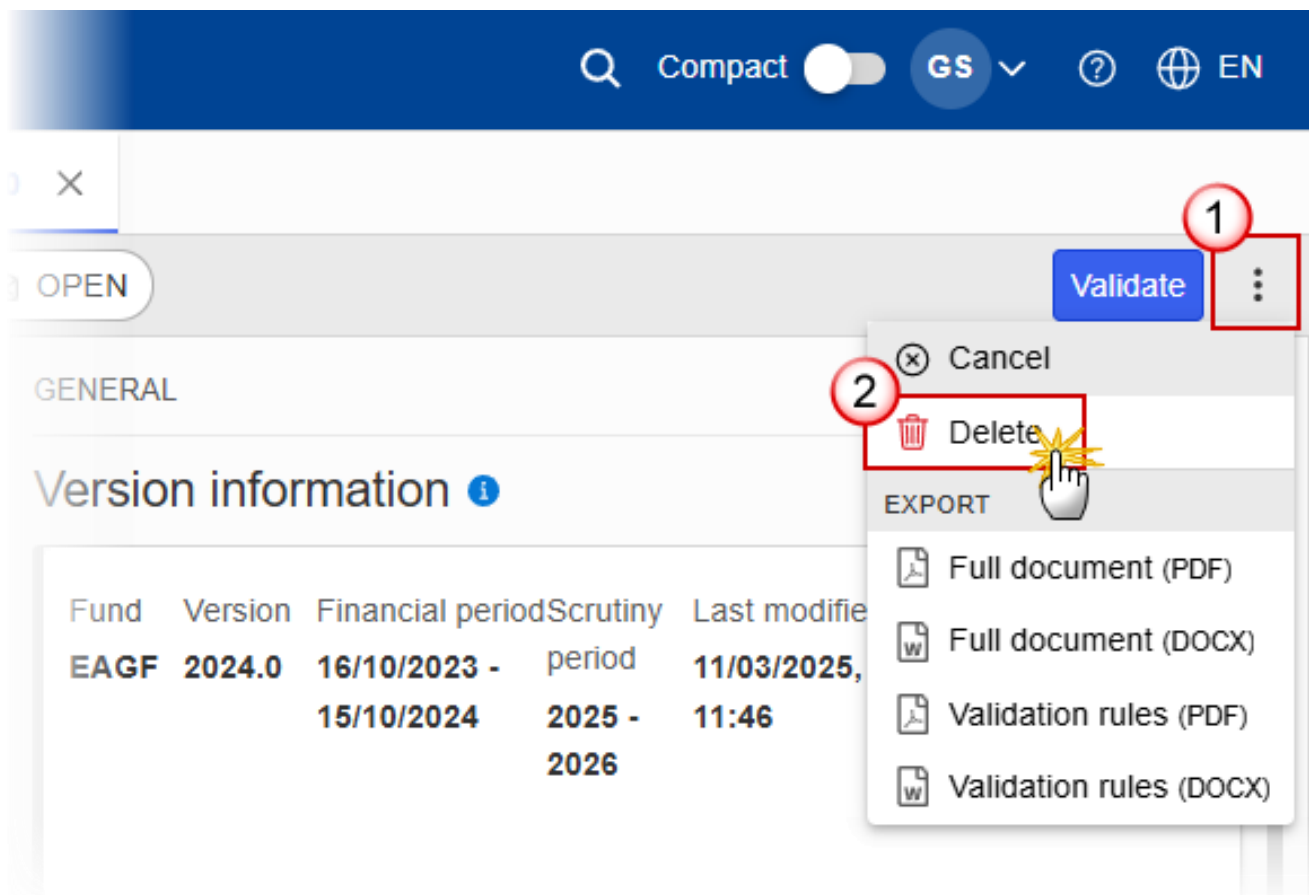
The Scrutiny Report can only be deleted when:

- it resides on the owner Node
- the status is **OPEN, VALIDATED, READY TO SEND** or **REVISION REQUESTED BY MS**
- it has **never been sent to the Commission** before
- it has **no sent documents attached**.

The User must have the role of **MS Paying Agency** or **MS Coordination Body** with **Update** rights (**MSPAu/MSCBu**), for the EAGF fund. If an MS has several Paying Agency and therefore has nominated an MS Coordination Body, then this action should be performed by the MS Coordination Body.

The delete is a physical delete and **cannot be recovered!**

Follow the steps to remove the Scrutiny Report from the system:



1. Select the following:


(1) Select the icon with 3 vertical dots.

(2) Click on the **DELETE** button to remove the Scrutiny Report from the system.

The system will ask you to confirm the delete action:

Delete Scrutiny of Transactions - Report

⚠ This action cannot be undone!

Version	Last modified	Current node	
2024.0	11/03/2025, 11:46	Portugal	 OPEN

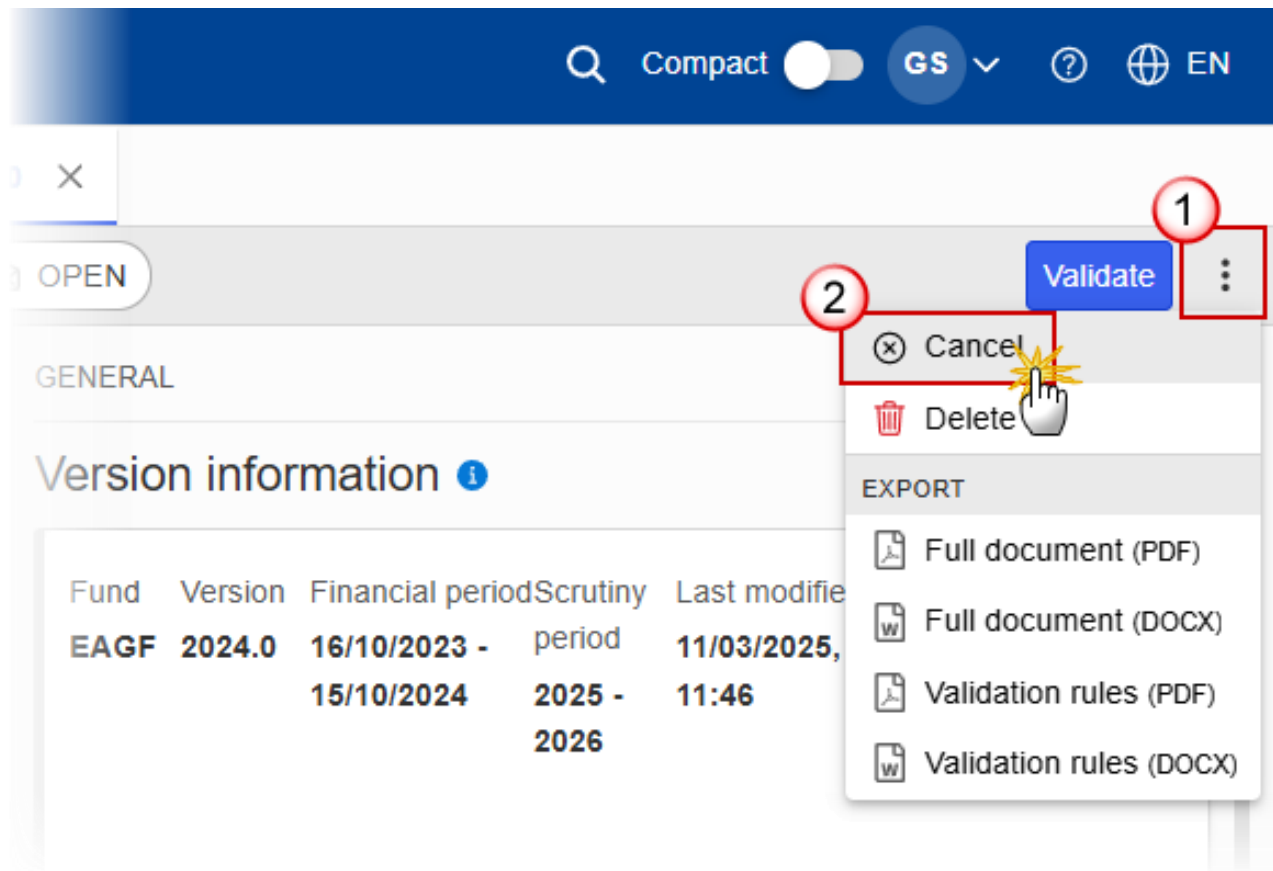
Cancel **Confirm**

2. Click on **CONFIRM** to confirm or click on **CANCEL** to return to the Scrutiny Report.

Cancel the Scrutiny Report

REMARK	<p>The Scrutiny Report can only be cancelled when Scrutiny Report version with documents was sent to the Commission and without any previous work version in status REVISION REQUESTED BY EC. The notification utility will be called to notify the Commission of the cancel of the version.</p> <p>The Scrutiny Report version must currently reside on the User's Node and its status is OPEN, VALIDATED, READY TO SEND or REVISION REQUESTED BY MS and contains a sent Document and has no previous working version of the same major version in status REVISION REQUESTED BY EC.</p> <p>The User must have the role of MS Paying Agency or MS Coordination Body with Update rights (MSPAu/MSCBu), for the EAGF fund. If an MS has several Paying Agency and therefore has nominated an MS Coordination Body, then this action should be performed by the MS Coordination Body.</p>
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Follow the steps to cancel the Scrutiny Report from the system:



1. Select the following:


(1) Select the icon with 3 vertical dots.

(2) Click on the **CANCEL** button to cancel the Scrutiny Report from the system.

The system will ask you to confirm the cancel action:

Cancel Scrutiny of Transactions - Report version

Version	Last modified	Current node
2024.0	11/03/2025, 11:46	Portugal

 OPEN

Cancel

Confirm 

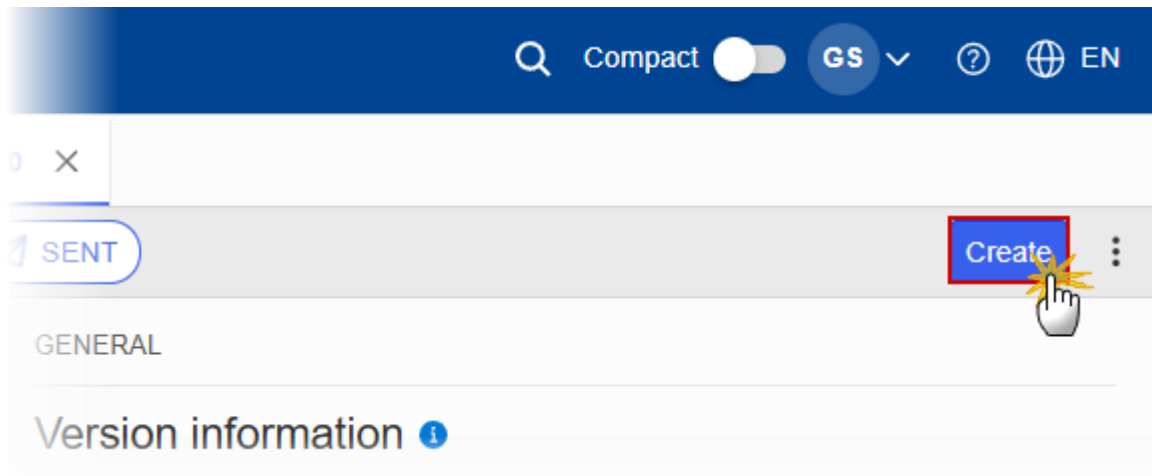
2. Click on **CONFIRM** to confirm or click on **CANCEL** to return to the Scrutiny Report.

On success, the status of the Scrutiny Report will be changed to **CANCELLED**.

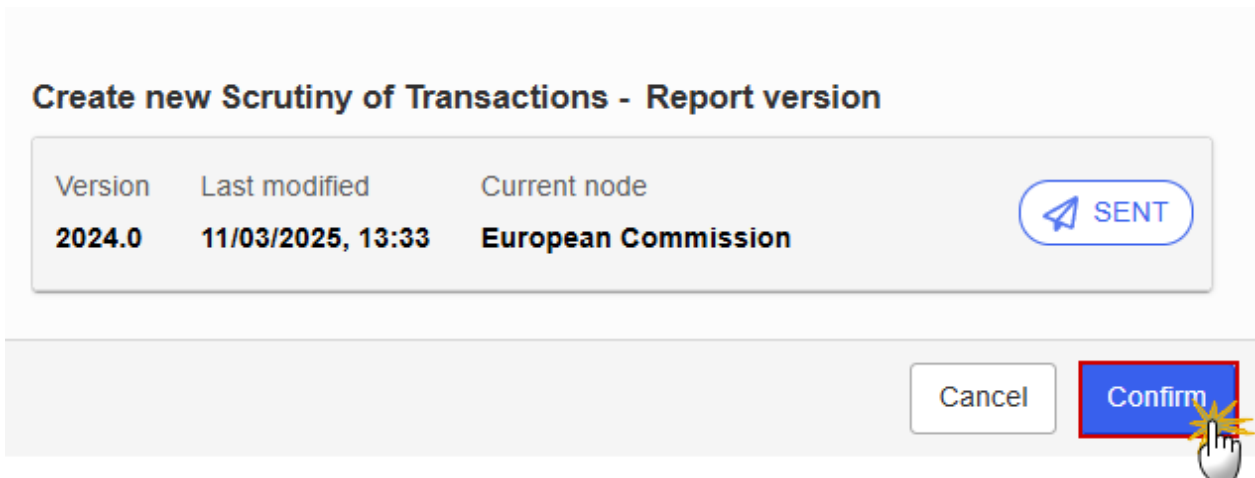
Create New Version of the Scrutiny Report

REMARK	<p>A new version of the Scrutiny Report needs to be created when on the last version a revision was requested by the Commission, or can be created when the Member State feels the need to send a revised version.</p> <p>A new version of the Scrutiny Report can only be created when the last working version for the submission period of the Scrutiny Report is in status REVISION REQUESTED BY EC, CANCELLED, SENT to the Commission or No COMMENT BY EC.</p> <p>The User must have the role of MS Paying Agency or MS Coordination Body with Update rights (MSPAu/MSCBu), for the EAGF fund. If an MS has several Paying Agency and therefore has nominated an MS Coordination Body, then this action should be performed by the MS Coordination Body.</p>
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1. Click on the **CREATE** button to create a new version of the Scrutiny Report:



The system will ask you to confirm the creation of a new version:



2. Click on **CONFIRM** to confirm. Click on **CANCEL** to return to the Scrutiny Report.

On success, a new version of the Scrutiny Report has been created as a copy of the last version, with a version number identical to the previous and a working version number incremented by one. Its status is set to **OPEN**.