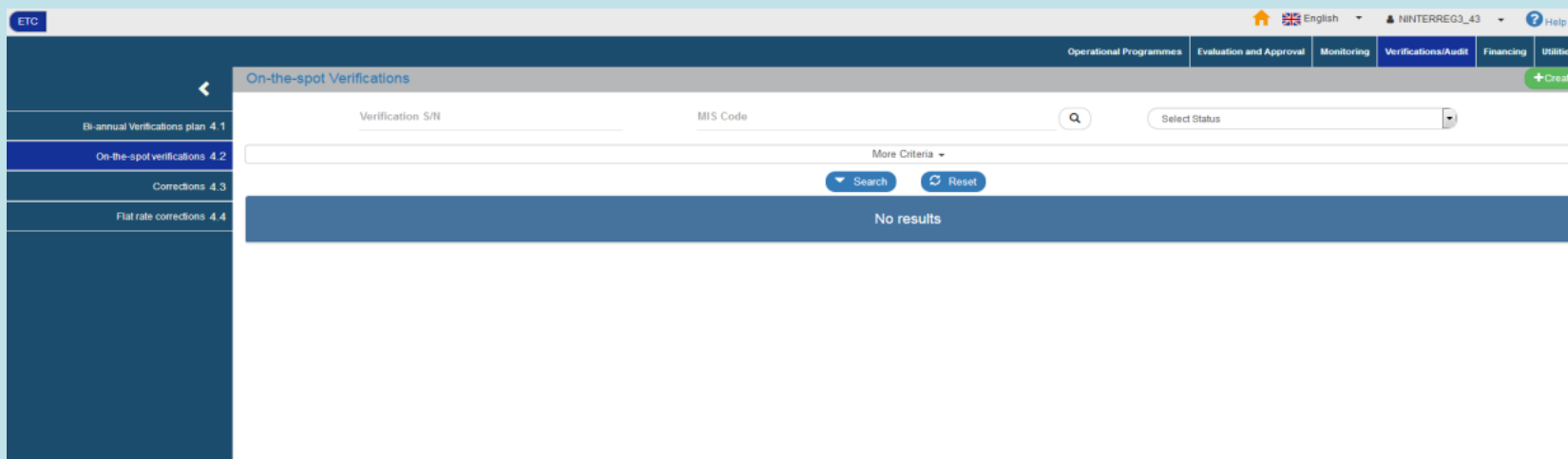


ON – THE – SPOT VERIFICATIONS

Implementation in the Monitoring
Information System (MIS)

1st Step: Generate a Preliminary Verification Report

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



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

Create On-the-spot Verification / Verification
×

Select Audit phase *

Create

Create Modification - Corrigendum

Select

Select

Preliminary Report

Final Report

Accept

Close

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

Create On-the-spot Verification / Verification
✕

Select Audit phase *

Create

Verification Type: *

Audit Authority: *

Create Modification - Corrigendum

Preliminary Report ▼

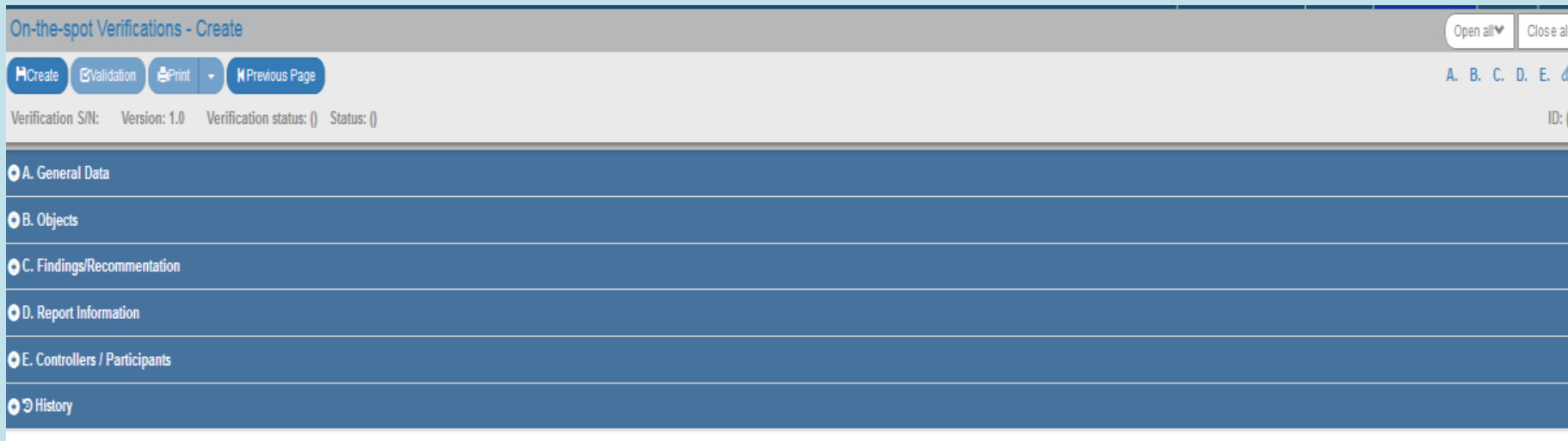
Select ▼

Select ▼

Accept

Close

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



On-the-spot Verifications - Create

Open all Close all

Create Validation Print Previous Page

A. B. C. D. E. History

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

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

Section A: General Data

On-the-spot Verifications - Create

Open all Close all

Create Validation Print Previous Page

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

A. General Data

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

Invalid Date format

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

Section B: Objects

A. General Data

B. Objects

+Add

Object

Primary

Verified Expenditure

Actions

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

Add Object

Object Type: *

Select

Object: *

Select

MIS/Beneficiary

Primary:



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

Accept

Close

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

Section B: Objects

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

On-the-spot Verifications - Create

Open all▼ Close all▲

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

A. General Data

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


Invalid Date format Invalid Date format



B. Objects

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

C. Findings/Recommendation

Section B: Objects

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

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

Section B: Objects

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

The screenshot shows a pop-up window titled "Add Object's Expenses". It has a close button (X) in the top right corner. The form contains two main input fields: "Accounting Period:" with a dropdown menu showing "Select", and "Amount:" with a text input field showing "0,00". At the bottom right, there are two buttons: "Accept" (blue) and "Close" (red).

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

Section C: Findings / Recommendation

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

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

Section C: Findings / Recommendation

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

C. Findings/Recommendation

Findings

[+Add](#)

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

Recommendations

Section C: Findings / Recommendation

Complete the "Recommendations" table

C. Findings/Recommendation

Findings

[+Add](#)

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

Recommendations

[+Add](#)

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

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

Add Recommendation ✕

Finding: *

Recipient(AF Bodies): *

Recipient(Other Bodies): *

Recommendations Description:

Compliance Deadline:

Financial Correction:





Amount:

Section C: Findings / Recommendation

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

Section C: Findings / Recommendation

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

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

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

Add amount for Correction ✕

Accounting Period: *

Amount:

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

Section D: Report Information

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

The controller completes the following fields:

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

Section E. Controllers/Participants

E. Controllers / Participants

+Add

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

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

Add Controllers/Participants ✕

Select:

Surname *

Name *

Telephone

Email

MA/IB Unit

Expert

Role

Service/Body

Controllers / Participants *

Select

Auditor / Controller

Participant

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

Attachments

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

1. the verification report (generating by the system – signature is not mandatory)
2. the verification control checklist duly signed, selecting the “checklist” choice. Without this choice the system, during the “validation” will appear an “error”

Edit Attachment

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

Select file: No file has been selected

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

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

Comments

Show in the Electronic Folder Valid

Origin

Statement of non-attachment

Accept Close

2nd Step: Finalization of a Preliminary Verification Report

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

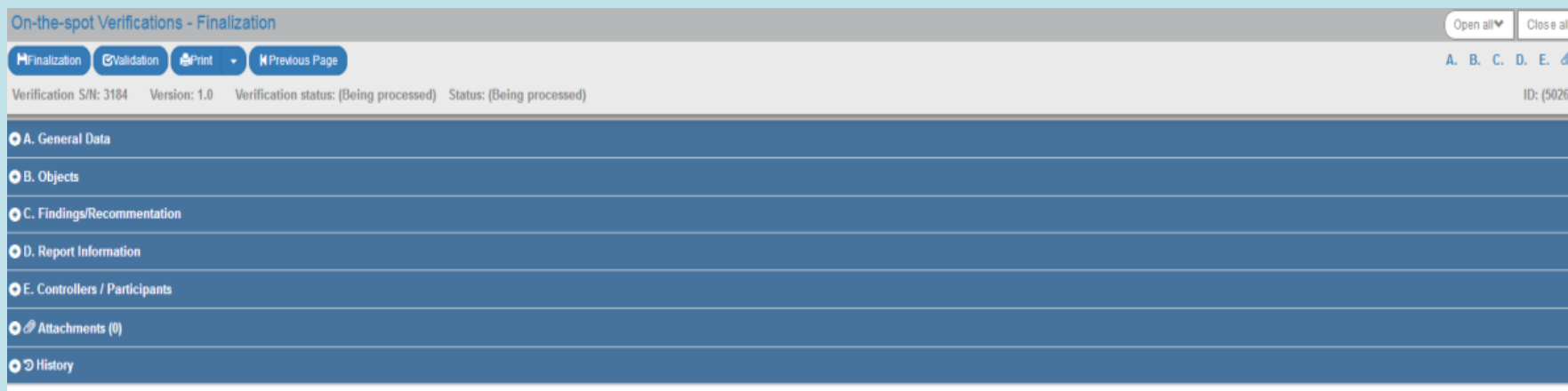
The screenshot displays the 'On-the-spot Verifications' interface. At the top, there is a search bar with 'Verification S/N' set to '3184' and a 'Select Status' dropdown menu. Below the search bar are 'Search' and 'Reset' buttons. The main area features a table with the following columns: Verification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

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

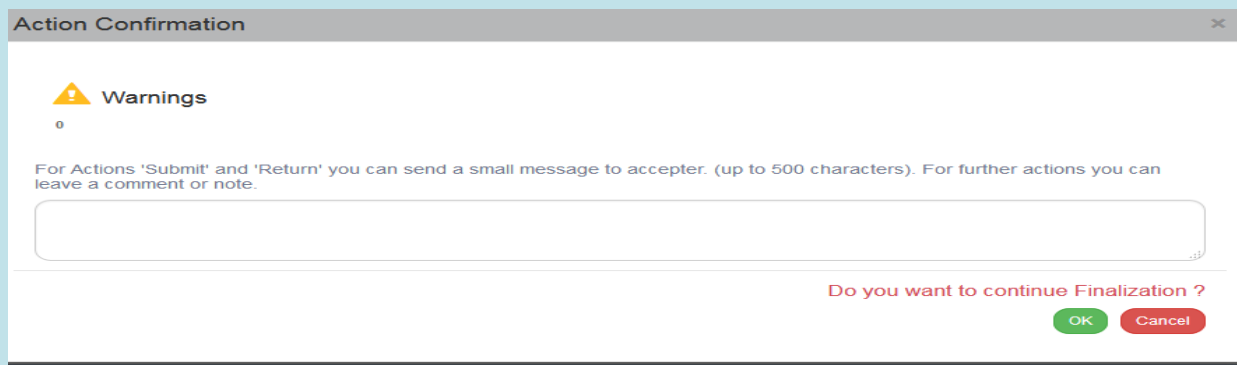
The 'Finalization' action is highlighted in the context menu. The interface also includes a '+ Create' button in the top right corner and a 'Showing 1 to 1 of 1 entries' message at the bottom left.

2nd Step: Finalization of a Preliminary Verification Report

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



Finally the controller selects “OK“



2nd Step: Finalization of a Preliminary Verification Report

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

Select Columns Show 10 entries Search:

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

Showing 1 to 2 of 2 entries First Previous

3rd Step: Generate a Final Verification Report

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

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

The screenshot displays the 'On-the-spot Verifications' screen. At the top, there is a navigation bar with the following tabs: Operational Programmes, Evaluation and Approval, Monitoring, Verifications/Audit, Financing, and Utilities. A '+ Create' button is located in the top right corner. Below the navigation bar, there is a search interface with two input fields: 'Verification S/N' and 'MIS Code'. A search button is positioned below these fields. A 'More Criteria' dropdown menu is also visible. The search results area shows 'No results'. The left sidebar contains a list of menu items: Bi-annual Verifications plan 4.1, On-the-spot verifications 4.2 (highlighted), Corrections 4.3, and Flat rate corrections 4.4. The top right corner of the screen shows the user's language (English), the system name (NINTERREG3_43), and a help icon.

3rd Step: Generate a Final Verification Report

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

Create On-the-spot Verification / Verification ✕

Select Audit phase *

Create

Verification S/N *

Create Modification - Corrigendum

Final Report

Select

Preliminary Report

Final Report

Accept

Close

3rd Step: Generate a Final Verification Report

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

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

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

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

A. General Data

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

B. Objects

C. Financial Commitment

3rd Step: Generate a Final Verification Report

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

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

On-the-spot Verifications - Edit

Verification S/N: 3511 Version: 2.0 Verification status: (Temporary Checklist Report) Status: (Being processed)

- A. General Data
- B. Objects
- C. Findings/Recommendation
- D. Report Information
- E. Controllers / Participants
- Attachments (0)
- History

3rd Step: Generate a Final Verification Report

Objections

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

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

3rd Step: Generate a Final Verification Report

Objections

✕

Edit Recommendation

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

Accept
Close

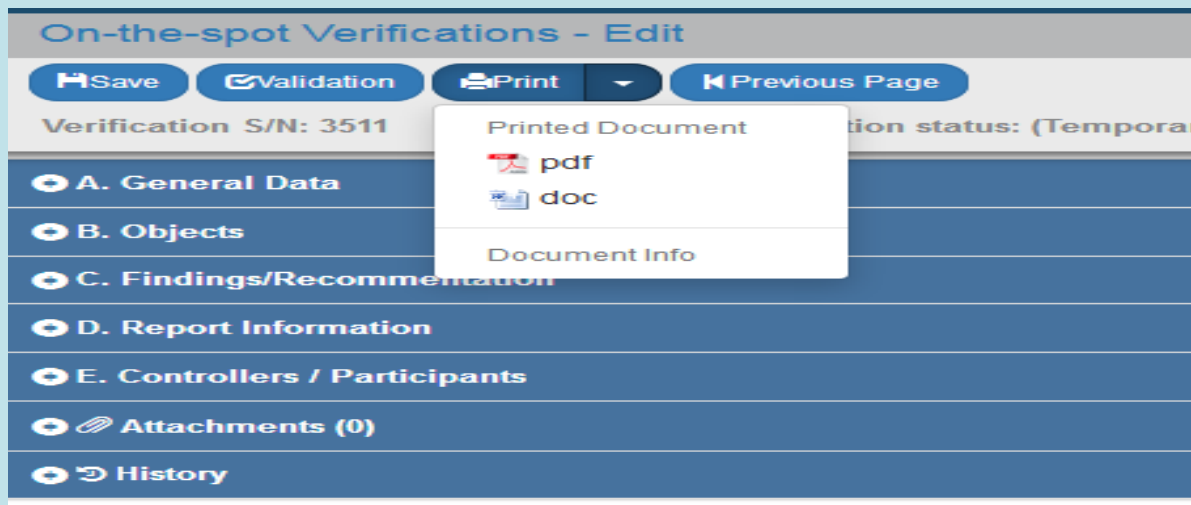
3rd Step: Generate a Final Verification Report

Objections

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

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

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



4th Step: Finalization of the Final Verification Report

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

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

The screenshot shows the 'On-the-spot Verifications - View' interface. At the top right, there are buttons for 'Open all' and 'Close all'. Below these are navigation buttons: 'Save', 'Validation', 'Print', and 'Previous Page'. On the right side, there are links 'A. B. C. D. E.' and an edit icon. The main content area displays the following navigation menu items:

- A. General Data
- B. Objects
- C. Findings/Recommendation
- D. Report Information
- E. Controllers / Participants
- Attachments (3)
- History

At the bottom of the interface, there is a status bar showing: 'Verification S/N: 2688', 'Version: 2.1', 'Verification status: (Final Checklist Report)', 'Status: (Final)', and 'ID: (4955)'.

Additional Step: Generate a Corrected version

1. Generate a Corrected Version of a Preliminary Report

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

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

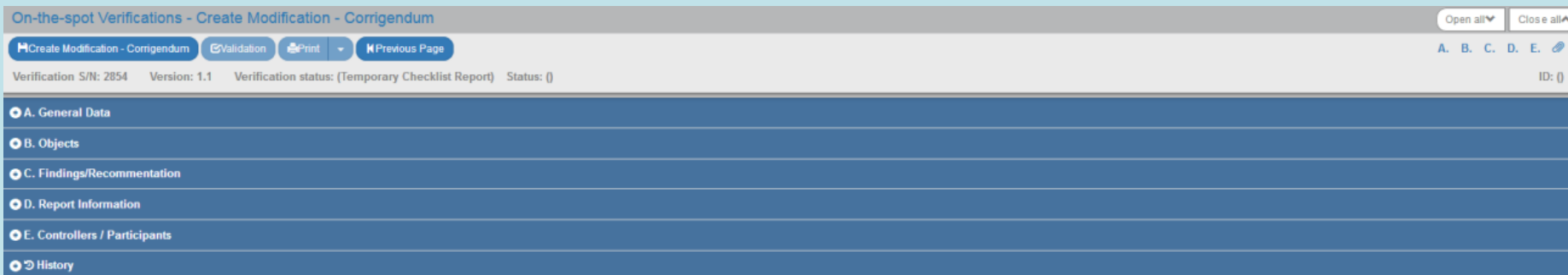
The screenshot shows a web form with the following elements:

- Title:** Create On-the-spot Verification / Verification
- Select Audit phase *:** A dropdown menu with "Preliminary Report" selected.
- Radio buttons:**
 - Create
 - Create Modification - Corrigendum
- Verification S/N *:** A text input field with a search icon (magnifying glass) on the right.
- Buttons:** "Accept" (blue) and "Close" (red).

Additional Step: Generate a Corrected version

1. Generate a Corrected Version of a Preliminary Report

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



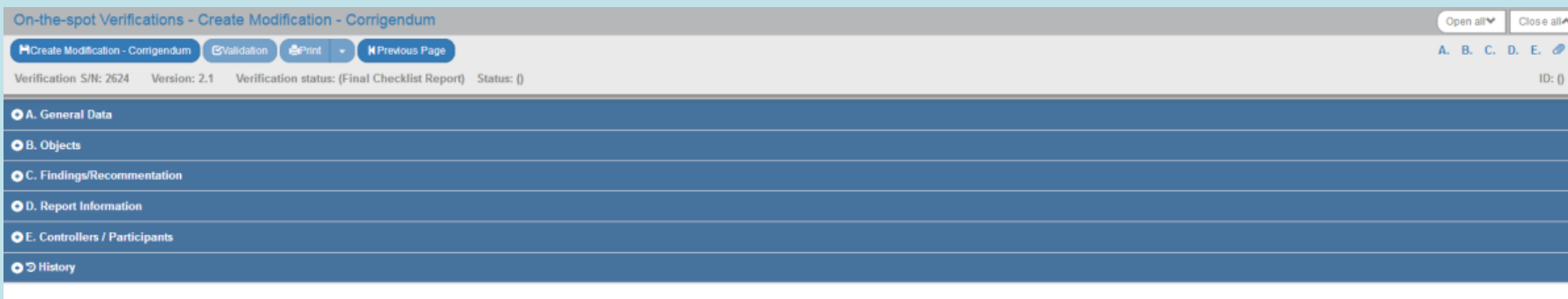
- ✓ Select “Create Modification-Corrigendum” from the tool bar in the upper left corner of the screen.
- ✓ The user can edit the desired fields in the new sub-version of the Preliminary Report
- ✓ The user follows the steps described above in order to Save, Print and Return on the search screen
- ✓ The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

Additional Step: Generate a Corrected version

2. Generate a Corrected Version of a Final Report

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

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



Additional Step: Generate a Corrected version

2. Generate a Corrected Version of a Final Report

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

HELPFUL TIPS

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