

Annex 6.3

Management and control systems by the Member State(s)

The management and control system put in place by Italy has the aim to monitor and check the implementation of the action.

Every validation report is audited by third party (external auditor) for the conformity with the national and European legislation of the technical-financial documents (to be provided for the claims of EU funding) and then transmitted to the Ministry of Infrastructures and Transport for validation, before its submission to the EC (DG Move)/INEA.

The Ministry of Infrastructures and Transport, under its role of Coordinator, after the acquisition of the Ministère de la Transition écologique et solidaire (MTES) validation, validates the relevant technical-financial documents provided by the implementing body on the basis of the independent audit report accompanying the final cost claim which certifies that all the information entered by the implementing body is complete, reliable and true; that the costs that have been incurred during the eligibility period are eligible in accordance with the Grant Agreement; that the accounting rules used to record eligible costs comply with the accounting rules in force and that the activities have not benefited from any other Community funding.

Quality controls and audit systems on financial reporting and technical reports are therefore structured in three levels and are managed by three different owners as shown in the following table.

Quality controls and audit system

Level	Owner	Type of control
I	Implementing body	<ul style="list-style-type: none"> Preparation of the Final Report and Financial Statement. This Report must describe eligible costs and procurement procedures. Furthermore, it must address the level of technical advancement of the Action and of the achievement of the objectives set out in the funding Grant Agreement.
II	External auditor	<ul style="list-style-type: none"> Audit on expenditures and check on the technical-financial documentation accompanying the cost statement provided by the implementing body.
III	French Ministère de la Transition écologique et solidaire (MTES) Italian Ministry of Infrastructure and Transport (MIT)	<ul style="list-style-type: none"> Final check and validation of the Financial Statement

