



How to create, validate and send an Audit Strategy?

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Purpose of this functionality

Uploading audit strategy documents and data, linking them to one or more operational programmes and submitting them to the Commission

Regulation source

ERDF/CF and ESF: EC 1083/2006 article 62.1.c
EFF: EC 1198/2006 article 61.1.c

Presenting the Commission, within nine months of the approval of the operational programme, an audit strategy covering the bodies which will perform the audits pursuant to points (a) and (b), the method to be used, the sampling method for audits on operations, and the indicative planning of audits to ensure that the main bodies are audited and that audits are spread evenly throughout the programming period...

ERDF/CF and ESF: EC 1828/2006 article 40.2.i and Annex V
EFF: EC 498/2007 article 65.2.e and Annex V

Concerned Funds

ERDF/CF ESF EFF

User roles and permission needed

MS AUDIT AUTHORITY UPDATE and **SEND** (MSAA U+S)

Check before you start

The programme (s) covered on the Audit Strategy are approved by the Commission (status is "Decision Taken").

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

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For more information on this document please contact sfc2007-info@ec.europa.eu

1. Create the Audit Strategy

1.1. Get to the create a new Audit Strategy menu

1. Go to the **Audit** > **Audit Strategy** menu.
The **Audit Strategy** list appears.



2. Select the [Create a new Audit Strategy](#) link.

1.2. The Creation wizard

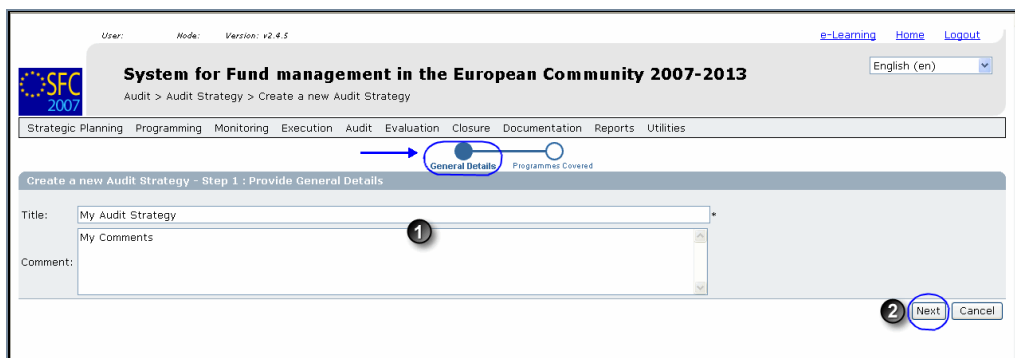
The **Create an Audit Strategy** wizard appears.




This wizard is divided into two steps:

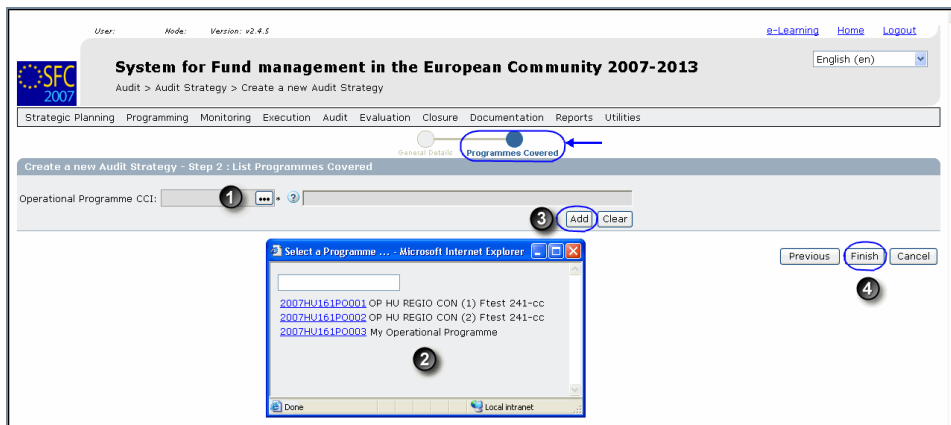


- General Details (Title and free comments)
- Selection of the Programmes covered (Operational Programme CCI)

3. On the General Details step, enter a **TITLE** (mandatory) and a free **COMMENT** if any (1).
4. Click **Next** to go to the next step (2).



5. On step 2 (Programmes Covered), click the  button to select the Programme CCI (1).
The list of available CCI appears.
6. Select the corresponding CCI (2).
The CCI number and the title are automatically filled in.
7. Click  to add this programme to the list of covered programmes (3).
To add more programmes to the list, repeat step 5 to 7.
8. Click  to finish the creation of the Audit Strategy (4).



1.3. Edit an Audit Strategy

TO GET IN EDIT MODE: - If you directly edit the Audit Strategy dossier after finishing the wizard, you are directed automatically to the edit tabs.

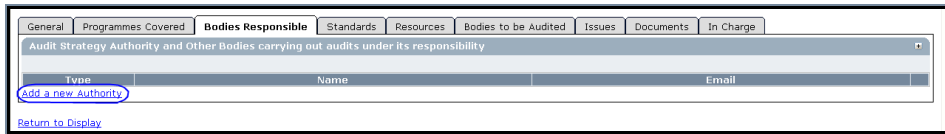
- If you are editing the Audit Strategy dossier at a later stage, go to the menu **AUDIT > AUDIT STRATEGY**. The existing Audit Strategy dossier is displayed in the list. Click on its title. You are directed to the Audit Strategy display screen. Select any of the "edit" options that appear. You are directed to the editing tabs.



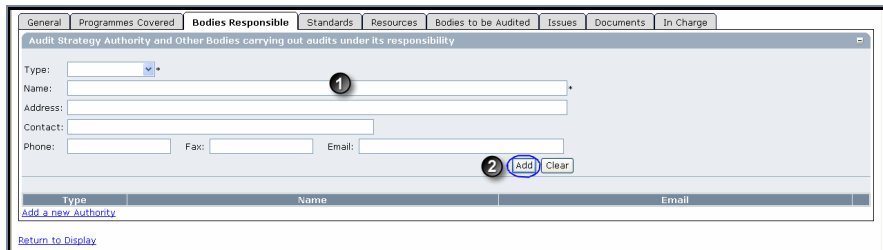
On the **GENERAL** tab you can modify the General information.
On the **PROGRAMMES COVERED** tab you can add or remove the Programmes Covered.

1.3.1. Add Bodies Responsible

9. Select the **Bodies Responsible** tab. The *Bodies responsible* tab appears.



10. Select the [Add a new Authority](#) link to be directed to the *edit bodies* screen:

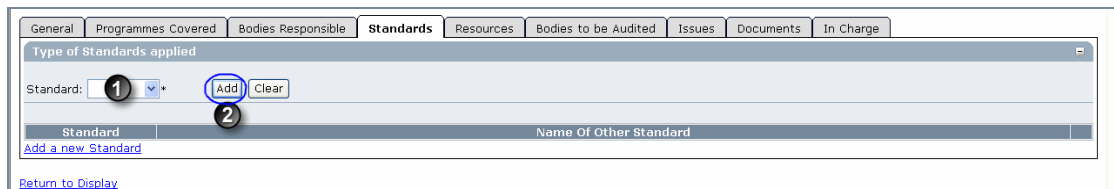


11. Enter the requested information (1):
- The **TYPE** of authority ("Audit Authority" or "Other Body") (mandatory)
 - The **NAME** of the authority or body (mandatory)
 - You can enter the Address, the name of the **CONTACT** person, the **PHONE** and **FAX** number and his/her **E-MAIL** address.
12. Click [Add](#) to add this authority to body to the list (2).

Repeat steps 11 and 12 to add more authorities or bodies.

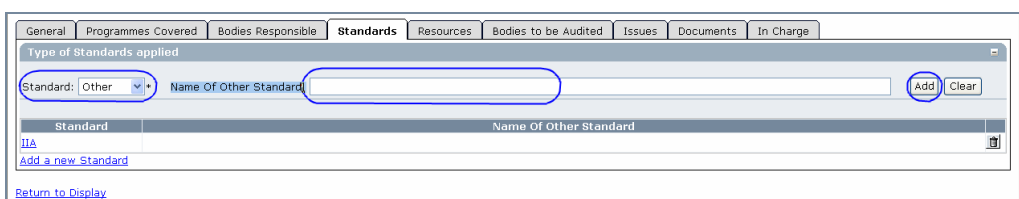
1.3.2. Add Standards

13. Select the **Standards** tab. The *Standards* tab appears.



14. Select the [Add a new Standard](#) to add a standard.
15. From the **STANDARD** drop down list, select the type of standard to be used (1).
Click [Add](#) to add it to the list (2).

REMARK if you select "Other" standard type, you have to specify the name of this standard in the "Name of Other Standard" field:



To add more standards, repeat steps 14 and 15.

1.3.3. Add Resources

16. Select the **Resources** tab. The **Resources** tab appears.

Audit Type	Audit Authority / Body	Number of Staff
System Audits	My Audit Authority	<input type="text"/>
Audits of Operations	My Audit Authority	<input type="text"/>
System Audits	Other Body	<input type="text"/>
Audits of Operations	Other Body	<input type="text"/>

17. Enter the number of staff resources for each of the indicated authorities and bodies for **SYSTEM AUDITS** and **AUDIT OF OPERATIONS** activities (1).

18. Click to save the entered data (2).

1.3.4. Add Bodies to be audited

19. Select the **Bodies to be Audited** tab. The **Bodies to be Audited** tab appears.

20. Click on [Add a new Activity Line](#) . The **edit bodies** screen appears

Body to be Audited:
Covered Programme:
Auditing Authority:
Risk Assessment Results:
2007 Priorities, Audit Objective and Scope:
2008 Priorities, Audit Objective and Scope:
2009 Priorities, Audit Objective and Scope:
2010 Priorities, Audit Objective and Scope:
2011 - 2015 Priorities and Audit Objective:
Amount Approved:

21. Enter the requested data ❶:

- Enter the name of the **BODY TO BE AUDITED**,
- Select the **COVERED PROGRAMME** from the drop-down list,
- Enter the **AMOUNT** approved
- Select the **AUDITING AUTHORITY** from the drop-down list
- Enter the **RISKS ASSESSMENT RESULTS**
- Enter the **PRIORITIES, AUDIT OBJECTIVE** and **SCOPE** for years 2007 to 2013.

22. Click to add the concerned body to the list ❷.

To add more bodies to be audited, repeat steps 20 and 21.

1.3.5. Add Issues

23. Select the **Issues** tab. The **Issues** tab appears.

24. Click on [Add a new Activity Line](#) . The **edit issues** screen appears

25. Enter the requested data ❶:

- Select the type of **HORIZONTAL ISSUE** from the drop-down list,
- Select the **COVERED PROGRAMME** from the drop-down list,
- Enter the **AMOUNT** approved
- Select the **AUDITING AUTHORITY** from the drop-down list
- Enter the Risks Assessment Results
- Enter the **PRIORITIES, AUDIT OBJECTIVE** and **SCOPE** for years 2007 to 2013.

REMARK

if you select "Other" Horizontal Issue type, you have to specify the name of this issue in the "Description of Horizontal Issue" field:

26. Click [Add](#) to add the concerned body to the list ❷.

To add more issues, repeat steps 24 to 26.

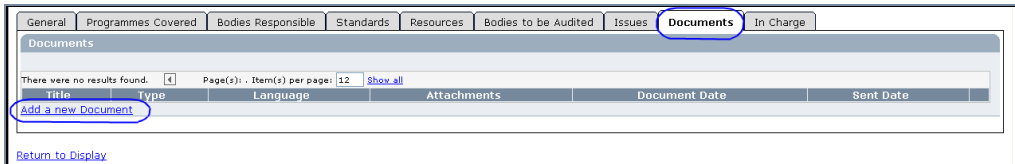
1.4. Add Documents

27. Select the **Documents** tab to upload the Audit Strategy documentation.
The **DOCUMENTS** tab appears.

The uploading of documents in SFC2007 happens in two steps:

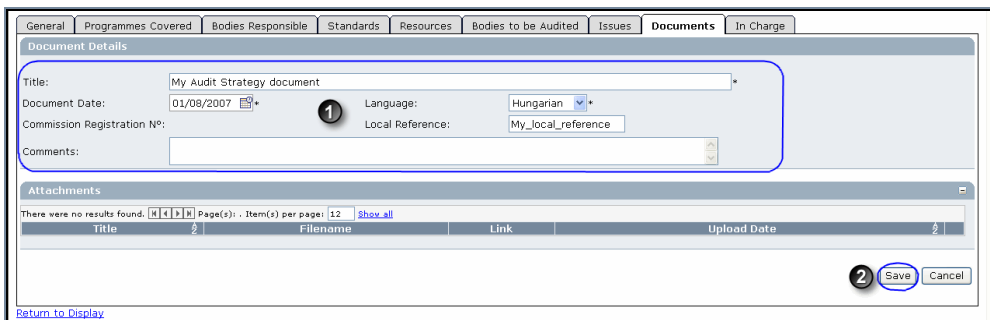
- 1) Enter the general information of the document
- 2) Upload the corresponding files

28. To enter the general information of the document, select the [Add a new Document](#) link..



29. The **edit document** screen appears. Select the **TYPE** of document you want to upload. Two choices are possible:
- Audit Strategy (mandatory)
 - Other Member State document

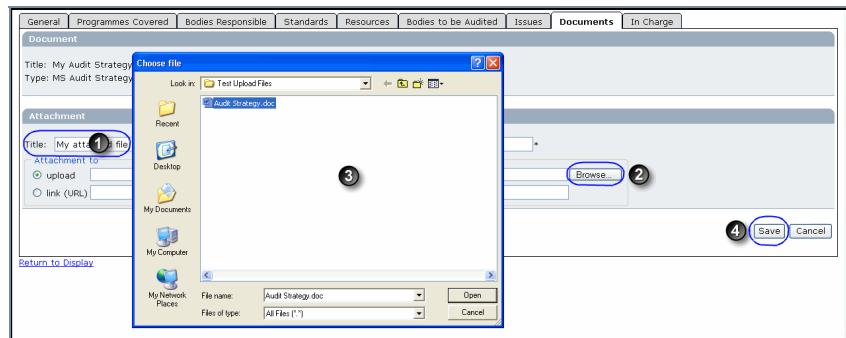
Enter the **TITLE** of the document, the **DOCUMENT DATE**, the **LANGUAGE** of the document, the **LOCAL REFERENCE** (if any) and free **COMMENTS** (if any) (1).



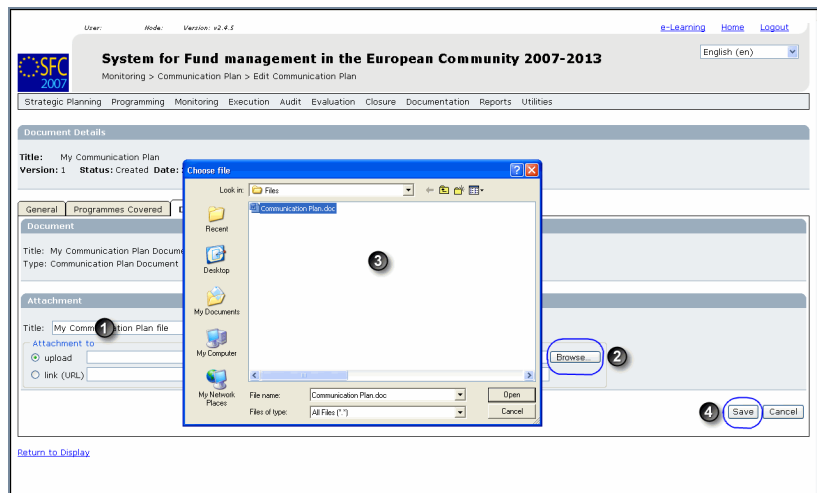
30. Click **Save** to save the entered data (2).

After saving, the type of document cannot be changed anymore and the **ADD A NEW ATTACHMENT** link appears.

31. To upload the files for your document, click on the **Add a new Attachment** link. The **upload file** screen appears.



- Enter a **TITLE** for the file you want to upload (1)
- Select the **Browse...** button (2). The browse window appears.
- Search your file and add it by double clicking on it (3).
- Click **Save** to save the file in SFC2007 (4).



You are redirected to the **document** screen. Your document is created and the file is attached.

If you want to add more files to the document, repeat step 31

1.5. Adding the officials in charge

REMARK: This information is optional

32. Select the **In Charge** tab.
The add officials in charge tab appears.
33. Select the **Add a new Official in Charge** option.
34. Enter the requested data:
Fields marked with asterisk (*) are mandatory.
 - Name of the official
 - E-mail address
 - Phone and Fax
 - Valid from and Until (if the official will be in charge only for a specific period of time)
 - Automatically notified: must be checked in order to receive the automatic notifications.
 - Preferred language: The automatic notifications will be sent in the selected language.
35. Click

Repeat the steps to add as many officials as necessary (no limitation).

TIP If a user no longer wants or needs to receive the automatic notifications, simply select the user, uncheck the Automatically Notified option and click .

2. Validation of the Audit Strategy

36. Click on the [Return to Display](#) link.

The **Display Audit Strategy** screen appears. You have an overview of the Audit Strategy and its contents.

If you need to modify/add/delete data, click on the [Edit](#) link of the specific section to get to the corresponding edit tab.

37. Click on the [Validate](#) link on the upper part of the screen.

Type	Name	Address	Contact	Phone	Fax	Email
Audit Authority	My Audit Authority					
Other Body	Other Body					

The system checks the consistency of the data.

The validation results screen appears:

Date	Severity	Message
30/08/2007	Warning	The sum (5000000) of the Amounts Approved for the Programme (2007HU161P0003) in the Planned Audit Activity on Systems per Bodies to be Audited is not equal to the Total Cost (125000000) in the current adopted version of the Programme
30/08/2007	Info	Operational Programme has been validated.

If no errors detected, the message **Object has been validated.** appears.

REMARK:

After successful validation, the status of the Dossier is **"Validated"**.

If errors are detected, the status remains "created"

Validation rules: go to **a:**

Validation rules for the Audit Strategy dossier section

TIP: If errors are detected and you need to modify/add/delete data, click on the [Return to Display](#) option and click [Edit](#) on the specific section to get to the corresponding edit tab.

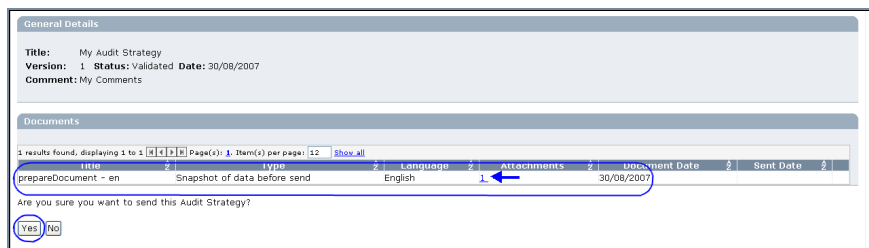
3. Sending the Audit Strategy to the Commission

You must have access as **MS AUDIT AUTHORITY SEND** (MSAA S) for ERDF/CF, ESF or EFF.

38. From the validation results screen, click the [Return to Display](#) link. The **Display Audit Strategy** screen appears.
39. Click on the [Send](#) link on the upper part of the screen.



The **confirm sending** screen appears. The screenshot report is available (this PDF report contains the screenshot of the data to be sent).



40. Click [Yes](#) to confirm the sending. You are redirected to the **Display** screen. The status of the Audit Strategy is "Sent". In the documents section, the documents have a "sent date" which corresponds to the date on which the status was set to "Sent".

An acknowledgement document is automatically sent by the Commission and can be found in the **"Associated Documents"** section.

4. Create a new version of the Audit Strategy dossier

REMARK

A new version of the Audit Strategy dossier can only be created if the status of the previous version is "Accepted". If the workflow status is not yet "Accepted" you can modify the contents of your existing Audit Strategy version.

1. Select the **AUDIT > AUDIT STRATEGY** menu
2. The existing (previous) version of the dossier appears. Click on it

3. In the display screen, select the "**CREATE AN NEW VERSION OF THE AUDIT STRATEGY DOSSIER**" link.

The new version is created

you are redirected to the display screen (new version number appears in the general section and is increased by 1. The status of this new version status is "Created").

4. Select any of the "edit" buttons in the screen to get to the edit mode.
5. You can add or modify the existing data by overwriting it
6. To upload the corresponding documents for the new version, please refer to the ERROR! REFERENCE SOURCE NOT FOUND. Chapter

a. VALIDATION RULES FOR THE AUDIT STRATEGY DOSSIER

Code	Validation rule	Severity
2.1	validate that a title is provided	Error
2.2	validate that at least one Operational Programme is covered	Error
2.3	validate that at least one Official in Charge of the Member state exists	Warning
2.4	validate that only approved Operational Programmes have been referenced	Error
2.5	validate that the covered Operational Programmes are not covered in other Audit Strategies	Error
2.6	validate that the following official documents were uploaded in the system : MS AUDIT STRATEGY	Error
2.7	validate that at least one Standard was applied	Warning
2.8	validate that there is an audit activity planned for each Programme for at least one body to be audited	Warning
2.9	validate that there is a record for each possible Audit Type, Audit Authority combination	Error
2.10	validate that there is an amount in mandays for each resource record	Warning
2.11	validate that at least one Body Responsible (Audit Authority) was created	Warning
2.12	validate that for Other Standards, the Other description is provided	Error
2.13	validate that for Other Horizontal Issues, the Other description is provided	Error
2.14	validate that sum of the Amounts Approved for a Programme (CCI) in the Planned Audit Activity on Systems per Bodies to be Audited is equal to the Total Cost in the current adopted version of the Programme	Warning
2.15	validate that programmes covered either all belong to EFF or either all belong to the Structural Funds and the Cohesion Fund	Error

b. WORKFLOW OF THE AUDIT STRATEGY DOSSIER

Action	Status	Editable by MS?
The MS creates the Audit Strategy dossier	Created	Yes
The MS Validates the data entered for the dossier	Validated	Yes
The MS Sends the dossier to the Commission	Sent	Only the "Officials in charge" section and sending of "other MS documents"
The Commission Returns the dossier for correction	Returned (for correction)	Yes
The Commission Accepts the dossier	Accepted	Only the "Officials in charge" section and sending of "other MS documents"
Workflow Final Status of the Audit Strategy dossier	ACCEPTED	Only the "Officials in charge" section and sending of "other MS documents"

c. GLOSSARY

AUDIT STRATEGY:	Audit Strategy
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