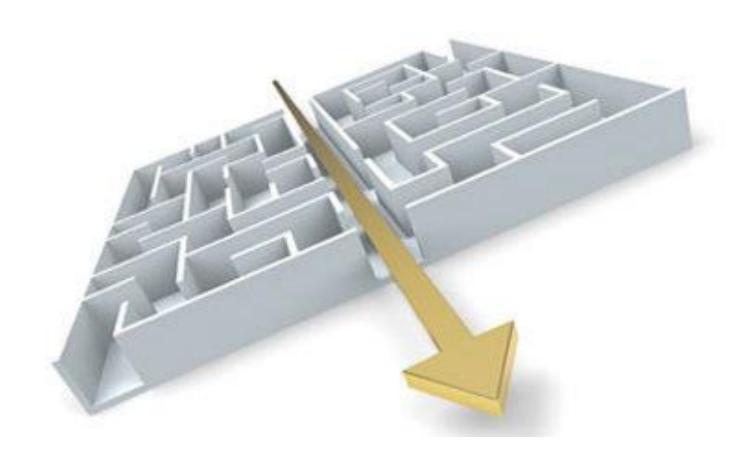




## Have you already implemented some SCO?





## Application for support

Appropriate verification of the reasonableness of costs (audit of the methodology and the calculation)

Art. 67(5) of Reg. (EU) No 1303/2013





## Application for support

Appropriate checks on the eligibility of the costs (if method is applied)

Art. 48(2)(d) of Reg. (EU) No 809/2014





## Payment claim

# Adequate verification of all payment claims

Art. 48(3) Reg. (EU) No 809/2014





### Adequate audit trail

Art. 67(5)(a) of Reg. (EU) No 1303/2013 and Art. 49 of Reg. (EU) No 1306/2013





## Deficiencies detected during the audits

- Lack of evidence as regards the treatment of data underlying data and calculations
- No reliable justification for the data sources used
- No access to the underlying data used in the SCO methodology due to outsourcing data from (multiple) external parties
- No verification of the real output of the operation



## Important to be considered:

SCOs shall be based on sound methodology.

All assumptions used for the methodology should be well justified.

Data sources should be relevant.





### Important to be considered:

Calculations are fair and equitable if they are based on reality. The methodology should be clear: It should be possible for the auditors to verify the selected individual costs via the calculations to the source data.





### Important to be considered:

The operation realisation as planned, the quantities involved in the project and that the operation is genuine need to be verified, either by in-situ visit or any other reliable method.



