

[^{X1}ANNEX VIMODEL ANNUAL CONTROL REPORT PURSUANT TO
ARTICLE 62(1)(d)(i) OF COUNCIL REGULATION (EC) No
1083/2006 AND ARTICLE 18(2) OF THE PRESENT REGULATION**Editorial Information**

X1 Substituted by [Corrigendum to Commission Regulation \(EC\) No 1828/2006 of 8 December 2006 setting out rules for the implementation of Council Regulation \(EC\) No 1083/2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and of Regulation \(EC\) No 1080/2006 of the European Parliament and of the Council on the European Regional Development Fund \(Official Journal of the European Union L 371 of 27 December 2006\)](#).

1. INTRODUCTION
 - Indication of the responsible audit authority and other bodies that have been involved in preparing the report.
 - Indication of the 12 month (reference) period from which the random sample was drawn.
 - Identification of the operational programme(s) covered by the report and of its/their managing and certifying authorities. Where the report covers more than one programme or Fund, the information shall be broken down by programme and by Fund.
 - Description of the steps taken to prepare the report.
2. CHANGES IN MANAGEMENT AND CONTROL SYSTEMS
 - Indication of any significant changes in the management and control systems notified to the audit authority as compared with the description provided pursuant to Article 71(1) of Regulation (EC) No 1083/2006 and of the dates from which the changes apply.
3. CHANGES TO AUDIT STRATEGY
 - Indication of any changes that have been made to the audit strategy or are proposed, and of the reasons behind them.
4. SYSTEMS AUDITS
 - Indication of the bodies that have carried out systems audits, including the audit authority itself.
 - Summary list of the audits carried out (bodies audited).
 - Description of the basis for selection of the audits in the context of the audit strategy.
 - Description of the principal findings and conclusions drawn from the audit work for the management and control systems and their functioning, including the sufficiency of management checks, certification procedures and the audit trail, adequate separation of functions and compliance with Community requirements and policies.
 - Indication of whether any problems identified were considered to be of a systemic character, and of the measures taken, including a quantification of the irregular expenditure and any related financial corrections.
5. AUDITS OF SAMPLES OF OPERATIONS
 - Indication of the bodies that carried out the sample audits, including the audit authority.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EC) No 1828/2006, ANNEX VI. (See end of Document for details)

- Description of the basis for selection of the sample(s).
 - Indication of the materiality level and, in the case of statistical sampling, the confidence level applied and the interval, if applicable.
 - Summary table (see below), broken down by programme and by Fund, indicating the eligible expenditure declared to the Commission during the calendar (reference) year (ending in the audit period), the amount of expenditure audited, and the percentage of expenditure audited in relation to total eligible expenditure declared to the Commission (both for the last calendar year and cumulatively). Information relating to the random sample should be distinguished from that related to other samples.
 - Description of the principal results of the audits, indicating in particular the amount of irregular expenditure and the error rate resulting from the random sample audited.
 - Indication of the conclusions drawn from the results of the audits with regard to the effectiveness of the management and control system.
 - Information on the follow-up of irregularities, including revision of previously reported error rates.
 - Indication of whether any problems identified were considered to be systemic in nature, and the measures taken, including a quantification of the irregular expenditure and any related financial corrections.
6. COORDINATION BETWEEN AUDIT BODIES AND SUPERVISORY WORK OF THE AUDIT AUTHORITY
- Description of the procedure for coordination between different national audit bodies and the audit authority itself (if applicable).
 - Description of the procedure for supervision applied by the audit authority to other audit bodies (if applicable).
7. FOLLOW-UP OF PREVIOUS YEARS' AUDIT ACTIVITY
- Information on the follow-up of outstanding audit recommendations and on the follow-up of results of systems audits and audits of operations from earlier years.
8. OTHER INFORMATION (IF APPLICABLE)
9. TABLE FOR DECLARED EXPENDITURE AND SAMPLE AUDITS

Fund	Reference No)	Programme	Expenditure declared in reference year		Expenditure audited for the random sample	Amount and percentage (error rate) of irregular expenditure in random sample ^c		Other expenditure audited	Amount of irregular expenditure in other expenditure sample	Total expenditure declared cumulatively	Total expenditure audited cumulatively as a percentage of total expenditure declared cumulatively
			a	b		Amount	%				
a Amount of expenditure audited.											
b Percentage of expenditure audited in relation to expenditure declared to the Commission in the reference year.											
c Where the random sample covers more than one Fund or programme, the information is provided for the whole sample.											
d Expenditure from complementary sample and expenditure for random sample not in reference year.]											

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