

## [<sup>X1</sup>ANNEX VI

### MODEL 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 \(Official Journal of the European Union L 371 of 27 December 2006\)](#).

#### 5. AUDITS OF SAMPLES OF OPERATIONS

- Indication of the bodies that carried out the sample audits, including the audit authority.
- 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.]

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Regulation (EC) No 1828/2006, Division 5..