
Changes to legislation: There are currently no known outstanding effects for the Commission Decision of 5 March 2008 laying down rules for the implementation of Council Decision 2007/435/EC establishing the European Fund for the Integration of third-country nationals for the period 2007 to 2013 as part of the General programme 'Solidarity and Management of Migration Flows' as regards Member States' management and control systems, the rules for administrative and financial management and the eligibility of expenditure on projects co-financed by the Fund (notified under document number C(2008) 795) (Only the Bulgarian, Czech, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish and Swedish texts are authentic) (2008/457/EC), Article 15. (See end of Document for details)

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PART II

PROVISIONS COMMON TO THE FOUR FUNDS

CHAPTER 2

Management and control systems

Article 15

Verifications by the responsible authority

1 The verifications to be carried out by, or under the responsibility of, the responsible authority under Article 25(1)(h) of the basic act shall cover administrative, financial, technical and physical aspects of projects, as appropriate.

The verifications shall ensure that the expenditure declared is real and justified for the purpose of the project, that the projects granted have been delivered in accordance with the grant agreements, that the Community contribution complies with the rules, in particular regarding the financing structure defined in Article 13 of the basic act, that the applications for reimbursement by the final beneficiary are correct and that the projects and expenditure comply with Community and national rules and avoid double-financing of expenditure with other Community or national schemes and with other programming periods.

Moreover, the verifications shall include:

- a administrative and financial verifications of each application for reimbursement sent by the final beneficiaries;
- b verifications, at least on a representative sample of the supporting documents covering all headings of the budget annexed to the grant agreement, of the relevance, accuracy and eligibility of the expenses, income and costs covered by assigned income declared by the final beneficiaries;
- c on-the-spot verifications of individual projects, at least on a sample representing an appropriate mix of types and sizes of projects and taking account of any risk factors already identified, in order to achieve reasonable assurance as to the legality and regularity of the underlying transactions, having regard to the level of risk identified by the responsible authority.

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The verifications indicated in points (a) and (b) do not have to be carried out if an obligation is imposed on the final beneficiary to provide an audit certificate from an independent auditor which covers all the aspects mentioned in points (a) and (b).

2 Records shall be kept of each verification, stating the work performed, the date, the results and the measures taken in response to errors detected. The responsible authority shall ensure that all the supporting documents regarding the verifications performed are kept available for the Commission and the Court of Auditors for a period of five years following closure of the project. This period shall be interrupted in the event of legal proceedings or at the duly substantiated request of the Commission.

3 Where the responsible authority acts as executing body under the annual programme, as defined in Article 7(3), the verifications referred to in paragraph 1 shall be implemented in accordance with the principle of adequate separation of functions.

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