

DETERMINAZIONE DEL DIRIGENTE SERVIZIO CACCIA E PESCA 30 novembre 2012, n. 519

Progetto “Fishinmed” del P.O. ENPI CBC MED - I.B/12/441. Presa d’atto dell’istruttoria effettuata dalla Commissione esaminatrice per il conferimento di 5 incarichi presso il Servizio Caccia e Pesca dell’Area Politiche per lo Sviluppo Rurale. Approvazione graduatoria “External Audit” ed affidamento incarico al Sig. Nicola Capurso.

L’anno 2012 addì 30 del mese di novembre, in Bari nella sede del Servizio Caccia e Pesca:

**IL DIRIGENTE DEL
SERVIZIO CACCIA E PESCA**

Visti gli artt. 4 e 16 del D.L.vo n. 165/2001 e succ. modificazioni;

Visti gli artt. 4 e 5 della Legge Regionale n. 7/1997;

Visti gli artt. 3 e 5 del D.P.G.R. n. 161/2008;

Visto l’art. 32 della legge 18 giugno 2009, n. 69, che prevede l’obbligo di sostituire la pubblicazione tradizionale all’Albo ufficiale con la pubblicazione di documenti digitali sui siti informatici;

Visto l’art. 18 del Dlgs 196/03 “Codice in materia di protezione dei dati personali” in merito ai Principi applicabili ai trattamenti effettuati dai soggetti pubblici;

Vista l’istruttoria espletata sugli atti d’ufficio dal Dirigente dell’Ufficio Pesca;

premesse che:

- L’Unione Europea, con la Programmazione 2007/2013, ha istituito un nuovo strumento finanziario - E.N.P.I. - con cui implementare le attività di Cooperazione di vicinato e partenariato;
- per decisione della Commissione Europea, è stato affidata alla Regione Sardegna la gestione

del Programma di Cooperazione “E. N. CBC Mediterranean Sea Basin Programme”;

- il Servizio Caccia e Pesca della Regione Puglia, a seguito del Bando pubblicato dall’Autorità di Gestione del P.O., ha presentato in qualità di Lead Partner, unitamente a partners italiani, della Grecia, del Libano, della Tunisia e dell’Egitto il progetto denominato “FISHINMED”;
- il Comitato di Sorveglianza del P.O. ha ritenuto ammissibile a finanziamento ed ha approvato il progetto “FISHINMED”;
- La Giunta Regionale con Deliberazione n. 2937 del 29/12/2011 ha preso atto dell’avvenuta approvazione e ammissione a finanziamento del progetto “FISHINMED”e, ai fini dell’iscrizione dei capitoli in Entrata e in Spesa relativi al progetto, ha proceduto alla variazione di Bilancio;
- Con nota prot. A00043 del 01/07/2011, n. 2523 il Dirigente del Servizio Caccia e Pesca, atteso l’insufficiente dimensionamento in termini di risorse umane rispetto ai compiti derivanti dall’attuazione dei progetti sopra richiamati, ha trasmesso al Servizio Personale e Organizzazione, la richiesta di attivazione della procedura di interpello interno per l’acquisizione di risorse umane riferite ai profili professionali: amministrativo, giuridico, economico-finanziario e tecnico;
- Con l’avviso di mobilità interna n. 45/011/RMC del 02/08/2011 è stata esperita la procedura di verifica della possibilità di individuare all’interno dell’Amministrazione le risorse umane necessarie allo svolgimento delle attività oggetto della richiesta di affidamento;
- A seguito del succitato avviso, non è pervenuta al Servizio Caccia e Pesca alcuna istanza per l’assenza nell’organico regionale di figure professionali esperte, richieste espressamente dal Dirigente competente per lo svolgimento di attività particolari e specifiche;

Considerato che:

- Con D.D.S. n. 148 del 24 luglio 2012 è stato approvato l’Avviso Pubblico per il conferimento di 5 incarichi di collaborazione presso il servizio Caccia e Pesca dell’Area Politiche per lo sviluppo Rurale;
- Con la D.D.A. n. 213 del 4/10/2012 è stata nominata la Commissione esaminatrice per la valutazione delle candidature, successivamente modificata con D.D.A. n. 215 dell’8/10/2012;

- La Commissione esaminatrice ha espletato i propri compiti, redigendo, per ogni figura professionale richiesta appositi verbali;
- Con verbale n. 7 del 13 novembre 2012 la Commissione ha concluso i lavori relativi alla valutazione dei candidati all'incarico di External Audit nell'ambito del progetto "Fishinmed";
- Con nota prot. n. 3799 di pari data sono state affisse all'Albo del Servizio Caccia e Pesca le risultanze del colloquio con i candidati ammessi per l'incarico di External Audit;
- Con successiva nota prot. n. 3854 del 19/11/2012 è stato trasmesso al Dirigente del Servizio Caccia e Pesca, dott. Giuseppe Leo, il Verbale n. 7 per l'approvazione della graduatoria finale;
- Con nota prot. n. 3943 del 26/11/2012 il Dirigente del Servizio Caccia e Pesca ha dato formale comunicazione di superamento della prova selettiva al candidato risultante primo in graduatoria, dott. Capurso Nicola nato ad Andria il 08/07/1966, con invito a restituire copia della stessa nota controfirmata per accettazione delle modalità e condizioni di incarico ivi contenute.

Le prestazioni oggetto dell'incarico, come meglio definite nell'allegato VII del Grant Contract n. 37/2604 del 10/10/2011, sono così sintetizzabili:

- Controllo della spesa in conformità alla normativa nazionale, comunitaria e specifica del Programma;
- Revisione contabile e finanziaria e certificazione delle spese del Progetto "Finshinmed" nell'ambito del Programma ENPI CBC MED;
- Verifica e convalida delle spese sostenute ogni semestre dal Servizio Caccia e Pesca per la realizzazione del Progetto;
- Redazione dei report rendicontativi previsti dal programma di finanziamento - con particolare riferimento ai Report semestrali da redigere in formato cartaceo ed online nonché delle relazioni intermedie e finali nel rispetto delle normative UE e dello specifico programma di finanziamento;
- Supporto e partecipazione alle valutazioni e verifiche effettuate dagli External Audits di tutti i partners nazionali e non, sia in itinere che post progetto, per quanto concerne gli aspetti amministrativi, contabili e finanziari del Progetto;

- Partecipazione a incontri di coordinamento periodici con il personale dell'Ente Regione.

Considerato, altresì, che lo stesso ha dichiarato che l'incarico sarà svolto secondo le modalità indicate nella presente richiesta e nell'allegato VII del Grant Contract n. 37/2604 del 10/10/2011, che ha debitamente sottoscritto per accettazione;

Visto che, con nota n. 1012 del 28/05/2012 il Servizio Mediterraneo ha notificato l'Atto Dirigenziale n. 12 del 30/01/2012 con cui ha provveduto all'impegno della somma complessiva di euro 678.372,90 di cui 648.659,91 sul cap. 1083244 e la somma di euro 29.712,99 sul capitolo 1083245;

Considerato che, con la stessa nota viene precisato che gli impegni sono stati assunti per il 50% delle risorse complessive di progetto e che il residuo sarà impegnato per l'anno 2013;

Visto che l'attivazione ha riguardato collaborazioni esterne che si configurano di particolare competenza ed altamente qualificate in linea con le prescrizioni di cui all'art. 7, comma 6 del D.Lgs. 165/2001 e s.m.i., al fine di dare attuazione al progetto su richiamato.

Per quanto innanzi specificato, si ritiene di approvare le risultanze espresse dalla Commissione esaminatrice esplicitate con il verbale n. 7 e di conferire l'incarico al dott. Capurso Nicola, nato ad Andria l'8/07/1966;

Il professionista (dott. Capurso Nicola) assume tutti gli obblighi di tracciabilità dei flussi finanziari di cui all'articolo 3 della legge 13 agosto 2010, n. 136 e successive modifiche.

VERIFICA AI SENSI DEL DLGs 196/03

Garanzie alla riservatezza

La pubblicazione dell'atto all'albo, salve le garanzie previste dalla legge 241/90 in tema di accesso ai documenti amministrativi, avviene nel rispetto della tutela alla riservatezza dei cittadini, secondo quanto disposto dal DLgs 196/03 in materia di protezione dei dati personali, nonché dal vigente regolamento regionale n. 5/2006 per il trattamento dei dati sensibili e giudiziari.

Ai fini della pubblicità legale, l'atto destinato alla pubblicazione è redatto in modo da evitare la diffusione di dati personali identificativi non necessari ovvero il riferimento a dati sensibili

ADEMPIMENTI CONTABILI di cui alla l.r. 28/01 e successive modifiche ed integrazioni

“U.P.B. di spesa 04.02.01 del Bilancio di previsione della Regione Puglia per l'esercizio finanziario 2012” con impegno a valere sul capitolo 1083244 per euro 648.659,91 e sul capitolo 1083245 per euro 29.712,99.

La spesa derivante dal presente provvedimento, pari ad euro 7.019,44 (settemiladiciannove/44) comprensiva di ogni onere fiscale e contributivo dovuto, risulta già impegnata con Determinazione del Dirigente del Servizio Mediterraneo n. 12 del 30/01/2012.

Il presente provvedimento non comporta alcun mutamento qualitativo e quantitativo di entrata o di spesa del Bilancio regionale.

Vista la sottoscrizione posta in calce al presente provvedimento dal Dirigente dell'Ufficio Pesca;

Ritenuto di dover provvedere in merito con l'adozione della presente decisione finale;

DETERMINA

Per le motivazioni espresse in narrativa e che qui si intendono integralmente riportate:

- Di prendere atto e fare proprie le valutazioni espresse dalla commissione esaminatrice e riportate nel verbale n. 7, che si allega al presente provvedimento per farne parte integrante;
- Di approvare la graduatoria finale e, pertanto, di conferire al dott. Capurso Nicola, nato ad Andria il 08/07/1966, l'incarico di collaborazione coordinata e continuativa di External Audit presso il Servizio Caccia e Pesca relativamente al progetto “FISHINMED”;
- Di stabilire che l'incarico sarà svolto secondo le modalità indicate nell'allegato VII del Grant Contract n. 37/2604 del 10/10/2011° che il professio-

nista incaricato, dott. Capurso Nicola, ha debitamente sottoscritto per accettazione;

- Di procedere all'affidamento dell'incarico previa stipula di atto convenzionale con il professionista incaricato;
 - di approvare l'allegato “Schema di Convenzione”, composto da n. 4 fogli, e l'allegato VII del Grant Contract n. 37/2604 del 10/10/2011 composto da n. 18 facciate, quali parti integrali e sostanziali del presente atto;
 - Di nominare Responsabile Unico del Procedimento il Dirigente del Servizio Pesca;
 - di liquidare Con successivi atti le somme dovute dietro presentazione di fattura da parte del professionista incaricato che si assume tutti gli obblighi di tracciabilità dei flussi finanziari di cui all'articolo 3 della legge 13 agosto 2010, n. 136 e successive modifiche;
 - di disporre la pubblicazione del presente atto nel sito <http://concorsi.regione.puglia.it/avvisi>;
 - di trasmettere copia del presente atto alla competente Sezione Regionale di Controllo della Corte dei Conti per l'esercizio del controllo sulla gestione (Delibera Corte dei Conti n. 4 del 17/02/2006) ai sensi dell'art. 1 c. 173 della Legge n. 266/2005;
 - Il provvedimento viene redatto in forma integrale.
- Il presente provvedimento:
- sarà pubblicato all'Albo di questo Servizio;
 - sarà trasmesso in copia conforme all'originale al Segretariato Generale della Giunta Regionale;
 - sarà trasmesso in copia all'Assessore alle Risorse Agroalimentari;
 - sarà pubblicato nel sito internet www.sistema.puglia.it
 - il presente atto, composto da n. 5 facciate e da n. 2 allegati per n. 22 fogli complessivi, è adottato in un unico originale.

Il Dirigente del Servizio
Dott. Giuseppe Leo



REGIONE PUGLIA
ASSESSORATO ALLE RISORSE AGROALIMENTARI
SERVIZIO CACCIA E PESCA

CONVENZIONE

Per il conferimento dell'incarico di collaborazione coordinata e continuativa di External Audit da destinare al progetto FISHINMED

Tra

la **Regione Puglia**, codice fiscale n. 80017210727, nella persona del Dirigente del Servizio Caccia e Pesca, domiciliato per la carica presso la sede del Servizio Caccia e Pesca dell'Area Politiche per lo Sviluppo Rurale in Bari, alla Via Lembo n. 38 F - 70100 Bari (nel prosieguo "**Regione**"),

e

il dott. **Capurso Nicola**, nato ad Andria il 08/07/1966 e residente in Andria alla Piazza Mater Gratiae, n. 2 (nel prosieguo "**Contraente**"), P.IVA n. 05127450723

PREMESSO CHE:

- L'Unione Europea, con la Programmazione 2007/2013, ha istituito un nuovo strumento finanziario - E.N.P.I. - con cui implementare le attività di Cooperazione di vicinato e partenariato;
- per decisione della Commissione Europea, è stata affidata alla Regione Sardegna la gestione del Programma di Cooperazione "*E.N.P.I. CBC Mediterranean Sea Basin Programme*";
- il Servizio Caccia e Pesca della Regione Puglia, a seguito del Bando pubblicato dall'Autorità di Gestione del P.O., ha presentato in qualità di Lead Partner, unitamente a partners italiani, della Grecia, del Libano, della Tunisia e dell'Egitto il progetto denominato "FISHINMED";
- il Comitato di Sorveglianza del P.O. ha ritenuto ammissibile a finanziamento ed ha approvato il progetto "FISHINMED";
- Con Determina Dirigenziale n. 148 del 24 luglio 2012 è stato emanato Avviso pubblico per il conferimento di 5 incarichi di collaborazione tra cui quello di External Audit da destinare al progetto FISHINMED;

- Con D.D.A. n. 213 del 4/10/2012 è stata nominata la Commissione esaminatrice per la valutazione delle candidature, successivamente modificata con D.D.A. n. 215 dell'8/10/2012;
- Con nota settoriale prot. n. 3854 del 19/11/2012 è stato trasmesso al Dirigente del Servizio Caccia e Pesca, dott. Giuseppe Leo, il Verbale n. 7 per l'approvazione della graduatoria finale;
- Con nota prot. n. 3943 del 26/11/2012 il Dirigente del Servizio Caccia e Pesca ha dato formale comunicazione di superamento della prova selettiva al candidato risultante primo in graduatoria, dott. Capurso Nicola nato ad Andria il 08/07/1966, con invito a restituire copia della stessa nota controfirmata per accettazione delle modalità e condizioni di incarico ivi contenute.

Tutto ciò premesso,

SI CONVIENE E STIPULA QUANTO SEGUE:

Articolo 1 (Finalità e oggetto della collaborazione)

La premessa costituisce parte integrante del presente atto di Convenzione.

Art. 2 (Oggetto della convenzione)

Il Dott. Nicola Capurso si impegna a svolgere la sua attività professionale di External Auditor, presso il Servizio Caccia e Pesca.

Le prestazioni oggetto dell'incarico, come meglio definite nell'allegato VII del Grant Contract n. 37/2604 del 10/10/2011, allegato alla determina n. 519 del 30/11/2011 per farne integrante, sono così sintetizzabili:

- Controllo della spesa in conformità alla normativa nazionale, comunitaria e specifica del Programma;
- Revisione contabile e finanziaria e certificazione delle spese del Progetto "Finshinmed" nell'ambito del Programma ENPI CBC MED;
- Verifica e convalida delle spese sostenute ogni semestre dal Servizio Caccia e Pesca per la realizzazione del Progetto;
- Redazione dei report rendicontativi previsti dal programma di finanziamento – con particolare riferimento ai Report semestrali da redigere in formato cartaceo ed on-line nonchè delle relazioni intermedie e finali nel rispetto delle normative UE e dello specifico programma di finanziamento;
- Supporto e partecipazione alle valutazioni e verifiche effettuate dagli External Audits di tutti i partners nazionali e non, sia in itinere che post progetto, per quanto concerne gli aspetti amministrativi, contabili e finanziari del Progetto;
- Partecipazione a incontri di coordinamento periodici con il personale dell'Ente Regione.

Le parti stabiliscono che le prestazioni professionali saranno assicurate dal contraente di concerto con il Referente Istituzionale di progetto e/o con il Responsabile Unico di Procedimento e con il Financial Manager, fermo restando l'assenza di qualsiasi vincolo di subordinazione e l'autonomia di esecuzione della prestazione da parte del professionista.

Art. 3 (Corrispettivo)

Il contraente, in relazione al proprio incarico, percepirà un compenso lordo, comprensivo delle ritenute di legge, di € 7.019,44 (settemiladiciannove/44).

Il corrispettivo lordo sarà liquidato con cadenza trimestrale e sulla base di un report presentato dal Contraente al Dirigente del Servizio Caccia e Pesca, contenente le attività svolte in coerenza con le regole prescritte nel Programma di Cooperazione Territoriale Europea 2007/2013 P.O. ENPI CBC MED ed a seguito di presentazione da parte del prestatore d'opera di fattura e verifica della regolare esecuzione della prestazione.

Eventuali spese di trasferta sono escluse dal compenso e saranno rimborsate a parte.

Art. 4 (Durata della convenzione)

L'incarico avrà inizio dalla data di sottoscrizione del presente contratto e avrà durata sino al 9 novembre 2014 (data prevista di chiusura del progetto) salvo eventuali proroghe al progetto stesso. L'eventuale proroga del Progetto produrrà l'automatica proroga anche del contratto che, comunque, non modifica l'importo stabilito all'art. 3.

Art. 5 (Registrazione)

L'espletamento dell'attività non instaura alcun rapporto di lavoro subordinato tra le parti contraenti. Il presente Atto verrà repertoriato e registrato a tassa fissa in caso d'uso con onere a carico della parte richiedente.

Art. 6 (Privacy)

Le parti acconsentono ai sensi del D.lg. 30 giugno 2003, n. 196, che "i dati personali" raccolti in relazione alla presente convenzione siano trattati esclusivamente per le finalità di cui alla convenzione stessa.

Art. 7 (Norme di riferimento)

Per quanto non contemplato nella presente convenzione si fa riferimento e rinvio alle leggi ed ai regolamenti vigenti

Art. 8 (Controversie)

Per qualsiasi controversia che dovesse insorgere tra le parti in relazione all'interpretazione, all'esecuzione e/o alla validità del presente contratto, il Foro competente ed esclusivo è quello di Bari.

Per la Regione Puglia

Il Dirigente Servizio Caccia e Pesca

Dott. Giuseppe Leo

Il Contraente

Dott. Nicola Capurso

Bari, li

ANNEX VII Special Conditions Grant Contract – Expenditure Verification
**TERMS OF REFERENCE FOR AN EXPENDITURE VERIFICATION OF A
 GRANT CONTRACT**

- EXTERNAL ACTIONS OF THE EUROPEAN COMMUNITY -

The following are the terms of reference ('ToR') on which *Regione Puglia, Assessorato Risorse Agroalimentari, Area Politiche per lo Sviluppo Rurale – Servizio Caccia e Pesca* 'the Beneficiary' agrees to engage Capurso Nicola 'the Auditor' to perform an expenditure verification and to report in connection with a grant financed by the ENPI CBC Mediterranean Sea Basin Programme for the activities concerning "*Mediterranean Network of sustainable small-scale fishing communities – FISHINMED*" 37/2604 of 10/10/2011 (the 'Grant Contract'). Where in these ToR the 'Contracting Authority' is mentioned this refers to the Autonomous Region of Sardinia, as Joint Managing Authority (JMA) of the Programme, which has signed the Grant Contract with the Beneficiary and is providing the grant funding. The Contracting Authority is not a party to this agreement¹.

1.1 Responsibilities of the Parties to the Engagement

'The **Beneficiary**' refers to the organisation that is receiving the grant funding and that has signed the Grant Contract with the JMA.

- The Beneficiary is responsible for providing a Financial Report for the Project financed by the Grant Contract which complies with the terms and conditions of the Grant Contract and for ensuring that this Financial Report can be reconciled to the Beneficiary's accounting and bookkeeping system and to the underlying accounts and records. The Beneficiary is responsible for providing sufficient and adequate information, both financial and non-financial, in support of the Financial Report.

- The Beneficiary accepts that the ability of the Auditor to perform the procedures required by this engagement effectively depends upon the Beneficiary, and as the case may be his partners, providing full and free access to the Beneficiary's staff and its accounting and bookkeeping system and underlying accounts and records.

- 'The **Auditor**' is responsible for performing the agreed-upon procedures as specified in these ToR, and for submitting a report of factual findings to the Beneficiary. 'Auditor' refers to the audit firm contracted for this engagement and in particular to the partner or other person in the audit firm who is responsible for the engagement and for the report that is issued on behalf of the firm, and who has the appropriate authority from a professional, legal or regulatory body.

- By agreeing these ToR the Auditor confirms that he/she meets at least one of the following conditions:

- The Auditor and/or the firm is a member of a national accounting or auditing body or institution which in turn is member of the International Federation of Accountants (IFAC).

- The Auditor and/or the firm is a member of a national accounting or auditing body or institution. Although this organisation is not member of the IFAC, the Auditor commits him/herself to undertake this engagement in accordance with the IFAC standards and ethics set out in these ToR.

- The Auditor and/or the firm is registered as a statutory auditor in the public register of a public oversight body in an EU member state in accordance with the principles of public oversight set out in Directive 2006/43/EC of the European Parliament and of the Council (this applies to auditors and audit firms based in an EU Member State)².

- The Auditor and/or the firm is registered as a statutory auditor in the public register of a public oversight body in a third country and this register is subject to principles of public oversight as set out in the legislation of the country concerned (this applies to auditors and audit firms based in a third country).

1.2 Subject of the Engagement

The subject of this engagement is the *two interim and one final* Financial Report in connection with the Grant Contract for the period covering *10 November 2011 to 09 November 2014* and the project entitled "*Mediterranean Network of sustainable small-scale fishing communities – FISHINMED*", the 'Project'.

Annex 1 to these ToR contains information about the Grant Contract.

1.3 Reason for the Engagement

The Beneficiary is required to submit to the JMA an expenditure verification report produced by an external auditor in support of the payment requested by the Beneficiary under Article 15 of the General Conditions of the Grant Contract.

The JMA requires this report as it makes the payment of expenditure requested by the Beneficiary conditional on the factual findings of this report.

1.4 Engagement Type and Objective

This expenditure verification is an engagement to perform certain agreed-upon procedures with regard to the Financial Report for the Grant Contract. The objective of this expenditure verification is for the Auditor to carry out the specific procedures listed in Annex 2A to these ToR and to submit to the Beneficiary a report of factual findings with regard to the specific verification procedures performed. Verification means that the Auditor examines the factual information in the Financial Report of the Beneficiary and compares it with the terms and conditions of the Grant Contract.

As this engagement is not an assurance engagement the Auditor does not provide an audit opinion and expresses no assurance. The JMA assesses for itself the factual findings reported by the Auditor and draws its own conclusions from these factual findings.

1.5 Standards and Ethics

The Auditor shall undertake this engagement in accordance with:

- the International Standard on Related Services ('ISRS') 4400 Engagements to perform Agreed-upon Procedures regarding Financial Information as promulgated by the IFAC;
- the Code of Ethics for Professional Accountants issued by the IFAC.

Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the JMA requires that the Auditor is independent from the Beneficiary and complies with the independence requirements of the Code of Ethics for Professional Accountants.

1.6 Procedures, Evidence and Documentation

The Auditor plans the work so that an effective expenditure verification can be performed. The Auditor performs the procedures listed in Annex 2A of these ToR ('Listing of specific procedures to be performed') and applies the guidelines in Annex 2B (Guidelines for specific procedures to be performed). The evidence to be used for performing the procedures in Annex 2A is all financial and non-financial information which makes it possible to examine the expenditure claimed by the Beneficiary in the Financial Report. The Auditor uses the evidence obtained from these procedures as the basis for the report of factual findings. The Auditor documents matters which are important in providing evidence to support the report of factual findings, and evidence that the work was carried out in accordance with ISRS 4400 and these ToR.

1.7 Reporting

The report on this expenditure verification should describe the purpose, the agreed-upon procedures and the factual findings of the engagement in sufficient detail in order to enable the Beneficiary and the JMA to understand the nature and extent of the procedures performed by the Auditor and the factual findings reported by the Auditor.

The use of the Model Report for an Expenditure Verification of an EC Grant Contract in Annex 3 of these ToR is compulsory. This report should be provided by the Auditor to *Regione Puglia, Assessorato Risorse Agroalimentari, Area*

Politiche per lo Sviluppo Rurale – Servizio Caccia e Pesca within 20 working days after the day of delivered of the interim and final report.

1.8 Other Terms

The fee for this engagement shall be € 7.019,44

Annex 1	Information about the Grant Contract
Annex 2A	Listing of specific procedures to be performed
Annex 2B	Guidelines for specific procedures to be performed
Annex 3	Model report for an expenditure verification of an EC Grant Contract

For the Beneficiary:

For the Auditor:

Il Dirigente del Servizio Caccia e Pesca
Dott. Giuseppe Leo

Dott. Nicola Capurso

Bari,

Annex 1 Information about the Grant Contract

Information about the Grant Contract	
Reference number and date of the Grant Contract	37/2604 of 10/10/2011
Grant contract title	"Mediterranean Network of sustainable small-scale fishing communities – FISIHINMED"
Country	Italy
Beneficiary	Regione Puglia, Assessorato Risorse Agroalimentari, Area Politiche per lo Sviluppo Rurale – Servizio Caccia e Pesca
Legal basis for the Contract	Communication of Joint Managing Authority on "Final outcomes of project selection process"
Start date of the Project	10 th November 2011
End date of the Project	09 th November 2014
Total cost of the Project	€ 1.472.270,46
Grant maximum amount	€ 1.325.043,41
Total amount received to date by the Beneficiary from JMA	€ 0,00 as per 19/11/2012
Total amount of the payment request	€ 375.563,59
Joint Managing Authority	Maria Maddalena Mameli – Joint Managing Authority – Operational management Unit – ENPI CBC Med Programme – Regione Autonoma della Sardegna – Tel.: +39 070 606 2079 – Fax: +39 070 400 359 – e-mail: mamameli@regione.sardegna.it
Auditor	Nicola Capurso - , Exter Audit - – ENPI CBC Med Programme- Regione Puglia- tel. +39 0883 557845 Fax + 39 0809179842 E-mail: nicolacapurso@tin.it

Annex 2A Listing of Specific Procedures to be performed

[This Annex is a standard listing of specific procedures to be performed and it shall not be modified]

1 GENERAL PROCEDURES

1.1 Terms and Conditions of the Grant Contract

The Auditor obtains an understanding of the terms and conditions of the Grant Contract by reviewing the Grant Contract and its annexes and other relevant information, and by inquiry of the Beneficiary. The Auditor obtains a copy of the original Grant Contract (signed by the Beneficiary and the JMA) with its annexes. The Auditor obtains and reviews the Report (which includes a narrative and a financial section) as per Article 2.1 of the General Conditions.

1.2 Financial Report for the Grant Contract

The Auditor verifies that the Financial Report complies with the following conditions of Article 2 of the General Conditions the Grant Contract:

- The Financial Report must conform to the model in Annex VI of the Grant Contract;
- The Financial Report should cover the Project as a whole, regardless of which part of it is financed by the JMA;
- The Financial Report should be drawn up in the language of the Grant Contract;
- The proof of the transfers of ownership of equipment, vehicles and supplies (Article 7.3 of the General Conditions of the Grant Contract) should be annexed to the final Financial Report.

1.3 Rules for Accounting and Record keeping

The Auditor examines – when performing the procedures listed in this Annex - whether the Beneficiary complied with the following rules for accounting and record keeping of Article 16 of the General Conditions the Grant Contract:

- The accounts kept by the Beneficiary for the implementation of the Project must be accurate and up-to-date;
- The Beneficiary must have a double-entry book-keeping system;
- The accounts and expenditure relating to the Project must be easily identifiable and verifiable;
- The accounts must provide details of interest accrued on funds paid by the JMA.

1.4 Reconciling the Financial Report to the Beneficiary's Accounting System and Records

The Auditor reconciles the information in the Financial Report to the Beneficiary's accounting system and records (e.g. trial balance, general ledger accounts, sub ledgers etc.) (See Article 16.1).

1.5 Exchange Rates

The Auditor verifies that amounts of expenditure incurred in a currency other than the Euro have been converted at the exchange rate which is made up of the average of the rates published in InforEuro for the months covered by the Financial Report, unless otherwise provided in the Special Conditions of the Grant Contract (Article 15.9 of the General Conditions)

2 PROCEDURES TO VERIFY CONFORMITY OF EXPENDITURE WITH THE BUDGET AND ANALYTICAL REVIEW

2.1 Budget of the Grant Contract

The Auditor carries out an analytical review of the expenditure headings in the Financial Report.

The Auditor verifies that the budget in the Financial Report corresponds with the budget of the Grant Contract (authenticity and authorisation of the initial budget) and that the expenditure incurred was indicated in the budget of the Grant Contract.

2.2 Amendments to the Budget of the Grant Contract

The Auditor verifies whether there have been amendments to the budget of the Grant Contract. Where this is the case the Auditor verifies that the Beneficiary has:

- requested an amendment to budget and obtained an addendum to the Grant Contract if such an addendum was required (Article 9.1 of the General Conditions).
- informed the JMA about the amendment in case the amendment was limited (Article 9.2 of the General Conditions) and an addendum to the Grant Contract was not required.

3 PROCEDURES TO VERIFY SELECTED EXPENDITURE

3.1 Eligibility of Costs

The Auditor verifies, for each expenditure item selected, the eligibility criteria set out below.

(1) *Costs actually incurred (Article 14.1)*

The Auditor verifies that the expenditure for a selected item was actually incurred by and pertains to the Beneficiary. For this purpose the Auditor examines supporting documents (e.g. invoices, contracts) and proof of payment. The Auditor also examines proof of work done, goods received or services rendered and he/she verifies the existence of assets if applicable.

(2) *Cut-off - Implementation period (Article 14.1a)*

The Auditor verifies that the expenditure for a selected item was incurred during the implementation period of the Project.

(3) *Budget (Article 14.1b)*

The Auditor verifies that the expenditure for a selected item was indicated in the Budget.

(4) *Necessary (Article 14.1c)*

The Auditor verifies whether it is plausible that the expenditure for a selected item was necessary for the implementation of the Project and that it had to be incurred for the contracted activities of the Project by examining the nature of the expenditure with supporting documents.

(5) *Records (Article 14.1d)*

The Auditor verifies that expenditure for a selected item is recorded in the Beneficiary's accounting system and was recorded in accordance with the applicable accounting standards of the country where the Beneficiary established and the Beneficiary's cost accounting practices.

(6) *Justified (Article 14.1e)*

The Auditor verifies that expenditure for a selected item is substantiated by evidence (see section 1 of Annex 2B, Guidelines for Specific Procedures to be performed) and notably the supporting documents as specified in Article 16.2 and 16.3 of the General Conditions of the Grant Contract.

(7) *Valuation*

The Auditor verifies that the monetary value of a selected expenditure item agrees with underlying documents (e.g. invoices, salary statements) and that correct exchange rates are used where applicable.

(8) *Classification*

The Auditor examines the nature of the expenditure for a selected item and verifies that the expenditure item has been classified under the correct (sub)heading of the Financial Report.

(9) *Compliance with Procurement, Nationality and Origin Rules*

Where applicable the Auditor examines which procurement, nationality and origin rules apply for a certain expenditure (sub)heading, a class of expenditure items or an expenditure item. The Auditor verifies whether the expenditure was incurred in accordance with such rules by examining the underlying documents of the procurement and purchase process. Where the Auditor finds issues of non-compliance with procurement rules, he/she reports the nature of such events as well as their financial impact in terms of ineligible expenditure. When examining procurement documentation the Auditor takes into account the risk indicators

listed in Annex 2B and he/she reports, if applicable, which of these indicators were found.

3.2 Eligibility of Direct Costs (Article 14.2)

If the expenditure for a selected item is recorded under one of the direct costs headings 1 to 7 of the Financial Report, the Auditor verifies that this type of expenditure is covered by the direct costs as defined in Article 14.2 by examining the nature of the expenditure items concerned.

3.3 Provision for Contingency Reserve (Article 14.3)

The Auditor verifies that the provision for contingency reserve (heading 9 Financial Report) does not exceed 5% of the direct eligible costs of the Project and that the Beneficiary has obtained prior written authorisation of the JMA for the use of this contingency reserve.

3.4 Administrative costs (Article 14.4)

The Auditor verifies that the indirect costs to cover the administrative overheads (heading 11 Financial Report) do not exceed 7% of the total amount of eligible direct costs of the Project.

3.5 Contributions in kind (Article 14.5)

The Auditor verifies that costs in the Financial Report do not include contributions in kind. Contributions in kind are not eligible costs.

3.6 Non-eligible costs (Article 14.6)

The Auditor verifies that the expenditure for a selected item does not concern a non-eligible cost as described in Article 14.6 of the General Conditions. The Auditor verifies whether expenditure includes certain taxes, including VAT. If this is the case the Auditor verifies whether the Beneficiary or, the partners cannot reclaim these taxes and whether the applicable regulations, rules and practices in the country concerned allow the coverage of these taxes in the expenditure.

3.7 Revenues of the Project

The Auditor examines whether revenues which should be attributed to the Project (including inter alia grants and funding received from other donors and other revenue generated by the Beneficiary and his partners in the context of the Project such as for example interest earned) have been allocated to the Project and disclosed in the Financial Report. For this purpose the Auditor inquires with the Beneficiary and examines documentation obtained from the Beneficiary.

Annex 2B Guidelines for Specific Procedures to be performed

[This Annex provides standard guidelines for the specific procedures to be performed and these guidelines shall not be modified]

1 VERIFICATION EVIDENCE

When performing the specific procedures listed in Annex 2A the Auditor may apply techniques such as inquiry and analysis, (re)computation, comparison, other clerical accuracy checks, observation, inspection of records and documents, inspection of assets and obtaining confirmations.

The Auditor obtains verification evidence from these procedures to draw up his report of factual findings. Verification evidence is all information used by the Auditor in arriving at the factual findings and it includes the information contained in the accounting records underlying the Financial Report and other information (financial and non-financial).

The contractual requirements that relate to verification evidence are:

- Expenditure should be identifiable, verifiable and recorded in the accounting records of the Beneficiary (Article 14.1.d) of the General Conditions of the Grant Contract);
- Expenditure must be easily identifiable and verifiable and traced to and within the Beneficiary's accounting and bookkeeping systems (Article 16.1 of the General Conditions);
- The Beneficiary will allow any external auditor to carry out verifications on the basis of supporting documents for the accounts, accounting documents and any other document relevant to the financing of the Project. The Beneficiary give access to all documents and databases concerning the technical and financial management of the Project (Article 16.2 of the General Conditions);
- Article 16.3 of the General Conditions of the Grant Contract provides a list of the types and nature of evidence that the Auditor will often find in expenditure verifications. Moreover, for the purpose of the procedures listed in Annex 2A, evidence:
 - Must be available in documentary form, whether paper, electronic or other medium (e.g. a written record of a meeting is more reliable than an oral presentation of the matters discussed);
 - Must be available in the form of original documents rather than photocopies or facsimiles;
 - Should preferably be obtained from independent sources outside the entity (an original suppliers invoice or contract is more reliable than an internally approved receipt note);
 - Which is generated internally is more reliable if it has been subject to control and approval;
 - Obtained directly by the Auditor (e.g. inspection of assets) is more reliable than evidence obtained indirectly (e.g. inquiry about the asset).

If the Auditor finds that the above criteria for evidence are not sufficiently met, he/she should detail this in the factual findings.

2 OBTAINING AN UNDERSTANDING OF THE TERMS AND CONDITIONS OF THE GRANT CONTRACT (ANNEX 2A - PROCEDURE I.1)

The Auditor obtains an understanding of the terms and conditions of the Grant Contract and he/she should pay particular attention to Annex I of the Grant Contract, (the Description of the Project), Annex II (General Conditions) and Annex IV (Contract Award procedures), which provides rules for procurement (including nationality and origin rules) by grant beneficiaries in the context of EC external actions. Failure to comply with these rules makes expenditure ineligible for Community financing. The Auditor ensures with the Beneficiary that the applicable nationality and origin rules are identified and understood. Applicable rules of nationality and origin are set out, for each legal basis, in Annex A2 to the Practical Guide³ to contract procedures for external actions of the European Communities.

If the Auditor finds that the terms and conditions to be verified are not sufficiently clear he should request clarification from the Beneficiary.

3 SELECTING EXPENDITURE FOR VERIFICATION (ANNEX 2A - PROCEDURES 3.1 – 3.7)

The expenditure claimed by the Beneficiary in the Financial Report is presented under the following expenditure headings: *1 Human Resources, 2 Travel, 3 Infrastructures; 4 Equipment and Supplies, 5 Offices, 6 Subcontracted services, 7 Other, 9 Provision for contingency reserve and 11 Administrative costs*. Expenditure headings 1 to 7 represent direct eligible costs of the Project. Expenditure headings can be broken down into expenditure subheadings such as for example *1.1 Technical staff*.

Expenditure subheadings can be broken down into individual expenditure items or classes of expenditure items with the same or similar characteristics. The form and nature of the supporting evidence (e.g. a payment, a contract, an invoice etc) and the way expenditure is recorded (i.e. journal entries) vary with the type and nature of the expenditure and the underlying actions or transactions. However, in all cases expenditure items should reflect the accounting (or financial) value of underlying actions or transactions no matter the type and nature of the action or transaction concerned. Value should be the principal factor used by the Auditor to select expenditure items or classes of expenditure items for verification. The Auditor selects high value expenditure items to ensure an appropriate coverage of expenditure.

4 VERIFICATION COVERAGE OF EXPENDITURE (ANNEX 2A - PROCEDURES 3.1 – 3.7)

The Auditor applies the principles and criteria set out below when planning and performing the specific verification procedures for selected expenditure in Annex 2A (procedures 3.1 – 3.7).

Verification by the Auditor and verification coverage of expenditure items does not necessarily mean a complete and exhaustive verification of all the expenditure items that are included in a specific expenditure heading or subheading. The Auditor should ensure a systematic and representative verification. Depending on certain conditions (see further below) the Auditor may obtain sufficient verification results for an expenditure heading or subheading by looking at a limited number of selected expenditure items. However the Auditor shall check **100%** of the Infrastructure and Equipment headings. The Auditor may apply statistical sampling techniques for the verification of one or more expenditure headings or subheadings of the Financial Report. The Auditor examines whether 'populations' (i.e. expenditure subheadings or classes of expenditure items within expenditure subheadings) are suitable and sufficiently large (i.e. are made up of large numbers of items) for effective statistical sampling.

If applicable the Auditor should explain in the report of factual findings for which headings or subheadings of the Financial Report sampling has been applied, the method used, the results obtained and whether the sample is representative.

The Expenditure Coverage Ratio ('ECR') represents the total amount of expenditure verified by the Auditor expressed as a percentage of the total amount of expenditure reported by the Beneficiary in the Financial Report and claimed by the Beneficiary for deduction from the total sum of pre-financing under the Grant Contract. This amount is reported in Annex V of the Grant Contract.

The Auditor ensures that the overall ECR is at least **65%** (unless 100% is required by an EU Member State). If he finds an exception rate of less than 10% of the total amount of expenditure verified (i.e. 6,5 %) the Auditor finalises the verification procedures and continues with reporting.

If the exception rate found is higher than 10% the Auditor extends verification procedures until the ECR is at least **85%**. The Auditor then finalises verification procedures and continues with reporting regardless of the total exception rate found.

The Auditor ensures that the **ECR for each expenditure heading and subheading** in the Financial Report is at least **10%**.

5 PROCEDURES TO VERIFY SELECTED EXPENDITURE (ANNEX 2A - PROCEDURES 3.1 – 3.7)

The Auditor verifies the selected expenditure items by carrying out procedures 3.1 - 3.7 listed in Annex 2A and reports all the factual findings and exceptions resulting from these

procedures. Verification exceptions are all verification deviations found when performing the procedures set out in Annex 2A.

The Auditor quantifies the amount of the verification exception found and the potential impact on the JMA contribution, should the JMA declare the expenditure item(s) concerned ineligible (where applicable taking into account the percentage of funding of the JMA and the impact on indirect expenditure (e.g. administrative costs)). The Auditor reports all exceptions found including the ones of which he cannot quantify the amount of the verification exception found and the potential impact on the JMA contribution.

For example: if the Auditor finds an exception of 1.000€ with regard to procurement rules for a grant contract where the JMA finances 90% of the expenditure and where administrative costs of 7% of total direct eligible expenses are foreseen, the Auditor reports an exception of 1.000€ and a financial impact of 963€ (1.000€ x 90% x 1.07).

Specific guidance for procedure 3.1.9 Compliance with Procurement, Nationality and Origin Rules

The Auditor should verify whether the expenditure for a selected item was incurred in accordance with the applicable procurement, nationality and origin rules by examining the underlying documents of the procurement and purchase process. Such documents relate to the opening of tenders, the assessment of the eligibility of tenderers and conformity of tenders, the evaluation of the offers and the decisions with regard to the awarding of the contract. When examining these procurement documents the Auditor takes into account the risk indicators listed at the end of this Annex and he reports, if applicable, which of these indicators were identified.

Specific guidance for procedure 3.5 Contributions in kind

The Auditor should verify that expenditure in the Financial Report does not include any contributions in kind.

RISK INDICATORS PROCUREMENT

- Inconsistencies in the dates of the documents or illogical sequence of dates. Examples:
 - Offer dated after the award of contract or before the sending of the invitations to tender
 - Offer of the winning tenderer dated before the publication date of the tender or dated significantly later than offers of other tenderers
 - Offers of different candidates participating in the same tenders all having the same date
 - Dates on documents not plausible/consistent with dates on accompanying documentation (e.g. date on the offer not plausible/consistent with the postal date on the envelope; date of a fax not plausible/consistent with the printed date of the fax machine)
- Unusual similarities in offers of candidates participating in the same tender. Examples:
 - Same wording, sentences and terminology in offers of different tenderers
 - Same layout and format (e.g. font type, font size, margin sizes, indents, paragraph wrapping, etc) in offers of different tenderers
 - Similar letterhead paper or logos
 - Same prices used in offers of different tenderers for a number of subcomponents or line items
 - Identical grammatical, orthographical or typing errors in offers of different tenderers
 - Use of similar stamps and similarities in signatures
- Financial statement or other information indicating that two tenderers participating in the same tender are related or part of a same group (e.g. where financial statements are provided, the notes to the financial statements may disclose ultimate ownership of the group. Ownership information may also be found in public registers for accounts)
- Inconsistencies in the selection and award decision process. Examples:
 - Award decisions not plausible / consistent with selection and award criteria
 - Errors in the application of the selection and award criteria
 - A regular supplier of the beneficiary participates as a member of a tender evaluation committee
- Other elements and examples indicating a risk of privileged relationship with tenderers:
 - A same tenderer (or small group of tenderers) is invited to different tenders with unusual frequency
 - A same tenderer (or small group of tenderers) wins an unusually high proportion of the bids
 - A tenderer is frequently awarded contracts for different types of goods or services
 - The winning tenderer invoices additional goods not foreseen in the offer (e.g. additional spare parts invoiced without clear justification, installation costs invoiced while not foreseen in the offer).
- Other documentation, issues and examples indicating a risk of irregularities:
 - Use of photocopies instead of original documents
 - Use of pro-forma invoices as supporting documents instead of official invoices
 - Manual changes on original documents (e.g. figures manually changed, figures "tippexed", etc)
 - Use of non-official documents (e.g. letterhead paper not showing certain official and/or compulsory information such as commercial registry number, company tax number, etc.)

Annex 3 Model Report for Expenditure Verification of a Grant Contract

HOW TO USE THIS MODEL REPORT? All text highlighted in yellow in this model report is for instruction only and auditors should remove it after use. Information requested in the following form <.....> (e.g. <name of the beneficiary>) must be completed by the auditor.

<To be printed on AUDITOR'S letterhead>

Report for an Expenditure Verification of a Grant Contract

EXTERNAL ACTIONS OF THE EUROPEAN COMMUNITY

<Title of and number of the Grant Contract >

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Report of Factual Findings

<Name of contact person(s)>, < Position>

< Beneficiary's name>

<Address>

<dd Month yyyy>

Dear <Name of contact person(s)>

In accordance with the terms of reference dated <dd Month yyyy> that you agreed with us, we provide our Report of Factual Findings ("the Report"), with respect to the accompanying Financial Report for the period covering <dd Month yyyy - dd Month yyyy> (Annex 1 of this Report). You requested certain procedures to be carried out in connection with your Financial Report and the Grant Contract financed under the ENPI CBC Mediterranean Sea Basin Programme concerning <title and number of the contract>, the 'Grant Contract'.

Objective

Our engagement was an expenditure verification which is an engagement to perform certain agreed-upon procedures with regard to the Financial Report for the Grant Contract between you and the Joint Managing Authority of the ENPI CBC Mediterranean Sea Basin Programme (the JMA). The objective of this expenditure verification is for us to carry out certain procedures to which we have agreed and to submit to you a report of factual findings with regard to the procedures performed.

Standards and Ethics

Our engagement was undertaken in accordance with:

- International Standard on Related Services ('ISRS') 4400 *Engagements to perform Agreed-upon Procedures regarding Financial Information* as promulgated by the International Federation of Accountants ('IFAC');
- the *Code of Ethics for Professional Accountants* issued by the IFAC. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the Contracting Authority requires that the auditor also complies with the independence requirements of the *Code of Ethics for Professional Accountants*.

Procedures performed

As requested, we have only performed the procedures listed in Annex 2A of the terms of reference for this engagement (see Annex 2 of this Report).

These procedures have been determined solely by the JMA and the procedures were performed solely to assist the JMA in evaluating whether the expenditure claimed by you in the accompanying Financial Report is eligible in accordance with the terms and conditions of the Grant Contract.

Because the procedures performed by us did not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance on the accompanying Financial Report.

Had we performed additional procedures or had we performed an audit or review of the financial statements of the Beneficiary in accordance with International Standards on Auditing, other matters might have come to our attention that would have been reported to you.

Sources of Information

The Report sets out information provided to us by you in response to specific questions or as obtained and extracted from your accounts and records.

Factual Findings

The total expenditure which is the subject of this expenditure verification amounts to <xxxxxx> €.

The Expenditure Coverage Ratio is <xx%>. This ratio represents the total amount of expenditure verified by us expressed as a percentage of the total expenditure which has been subject of this expenditure verification. The latter amount is equal to the total amount of expenditure reported by you in the Financial Report and claimed by you for deduction from the total sum of pre-financing under the Grant Contract as per your Request for Payment of <dd Month yyyy>.

We report the details of our factual findings which result from the procedures that we performed in Chapter 2 of this Report.

Use of this Report

This Report is solely for the purpose set forth in the above objective.

This report is prepared solely for your own confidential use and solely for the purpose of submission by you to the JMA in connection with the requirements as set out in Article 15 of the General Conditions of the Grant Contract. This report may not be relied upon by you for any other purpose, nor may it be distributed to any other parties.

The JMA is not a party to the agreement (the terms of reference) between you and us and therefore we do not owe or assume a duty of care to the JMA who may rely upon this expenditure verification report at its own risk and discretion. The JMA can assess for itself the procedures and findings reported by us and draw its own conclusions from the factual findings reported by us.

The JMA may only disclose this Report to others who have regulatory rights of access to it in particular the European Commission [*Delete if the Commission is the Contracting Authority*], the European Anti Fraud Office and the European Court of Auditors.

This Report relates only to the Financial Report specified above and does not extend to any of your financial statements.

We look forward to discussing our Report with you and would be pleased to provide any further information or assistance which may be required.

Yours sincerely

<dd Month yyyy>,

<Name of the Auditor>

1 INFORMATION ABOUT THE GRANT CONTRACT

[Chapter 1 should include a brief description of the Grant Contract and the Project, the Beneficiary/ implementing structure and key financial/budget information. (maximum 1 page)]

2 PROCEDURES PERFORMED AND FACTUAL FINDINGS

We have performed the specific procedures listed in Annex 2A of the terms of reference for the expenditure verification of the Grant Contract ('ToR'). These procedures cover:

- 1 General Procedures
- 2 Procedures to verify conformity of Expenditure with the Budget and Analytical Review
- 3 Procedures to verify selected Expenditure

We have applied the rules for selection of expenditure and the principles and criteria for verification coverage as set out in Annex 2B (sections 3 and 4) of the ToR for this expenditure verification.

[Explain here difficulties or problems encountered if any]

The total expenditure verified by us amounts to <xxxx> € and is summarised in the table below. The overall Expenditure Coverage Ratio is <xx%>.

[Provide here a summary table of the Financial Report in Annex 1, presenting for each (sub) heading the total expenditure amount reported by the Beneficiary, the total expenditure amount verified and the percentage of expenditure covered]

We have verified the selected expenditure as shown in the above summary table and we have carried out, for each expenditure item selected, the verification procedures specified at point 3.1 to 3.7 of Annex 2A of the ToR for this expenditure verification.

We report our factual findings resulting from these procedures below:

1. General Procedures**1.1 Terms and Conditions of the Grant Contract**

We have obtained an understanding of the terms and conditions of this Grant Contract in accordance with the guidelines in Annex 2B (section 2) of the ToR.

[Describe factual findings and specify errors and exceptions. Procedures 1.1 - 1.5 in Annex 2A]

1.2 Financial Report for the Grant Contract**1.3 Rules for Accounting and Record keeping****1.4 Reconciling the Financial Report to the Beneficiary's Accounting System and Records****1.5 Exchange Rates****2. Procedures to verify conformity of Expenditure with the Budget and Analytical Review****2.1 Budget of the Grant Contract****2.2 Amendments to the Budget of the Grant Contract**

[Describe factual findings and specify errors and exceptions. Procedures 2.1 – 2.2 in Annex 2A]

3 Procedures to verify selected Expenditure

We have reported further below all the exceptions resulting from the verification procedures specified at point 3.1 – to 3.7 of Annex 2A of the ToR for this expenditure verification insofar these procedures did apply to the selected expenditure item.

We have quantified the amount of the verification exceptions found and the potential impact on the JMA contribution, should the JMA declare the expenditure item(s) concerned ineligible (where applicable taking into account the percentage of funding of the JMA and the impact on indirect expenditure (e.g. administrative costs)). We have reported all exceptions found including the ones of which we cannot quantify the amount of the verification exception found and the potential impact on the JMA contribution.

[Specify for which expenditure amounts / items exceptions between facts and criteria were found, the nature of the exception – this means which of the specific condition or conditions described at point 3.1 to 3.7 of Annex 2A of the ToR were not respected. Quantify the amount of the verification exception found and the potential impact on the JMAe contribution, should the JMA declare the expenditure item(s) concerned ineligible]

3.1 Eligibility of Costs

We have verified, for each expenditure item selected, the eligibility criteria set out at procedure 3.1 in Annex 2A of the ToR for this expenditure verification. *[Describe factual findings and specify errors and exceptions. **Procedure 3.1 in Annex 2A: eligibility of costs and the eligibility criteria (1) to (9). Example:** we found that an expenditure amount of 6.500 € included in subheading 4.3 (Computer hardware/software) of the Financial Report was not eligible. An amount of 2.000€ related to expenditure incurred outside the implementation period. Supporting evidence was not available for 3 transactions totalling 1.200€. The required procurement rules for purchases of office computers for 3.300€ were not respected. (Note: relevant details such as accounting record references or documents should be provided).]*

3.2 Eligibility of Direct Costs (Article 14.2)

3.3 Provision for Contingency Reserve (Article 14.3)

3.4 Administrative costs (Article 14.4)

3.5 Contributions in kind (Article 14.5)

3.6 Non-eligible costs (Article 14.6)

3.7 Revenues of the Project

*[Describe factual findings and specify errors and exceptions. **Procedures 3.2 - 3.7 in Annex 2A]***

ANNEX 1 FINANCIAL REPORT FOR THE GRANT CONTRACT

*[Annex 1 should include the Beneficiary's financial report for the Grant Contract which has been the subject of the verification. The financial report should be **dated** and indicate the **period covered**.]*

ANNEX 2 TERMS OF REFERENCE EXPENDITURE VERIFICATION

*[Annex 2 should include a **signed** and **dated** copy of the terms of reference for the expenditure verification of this Grant Contract including **Annex 1** (information about the Grant Contract) **and Annex 2A** (Listing of the specific procedures to be performed).]*

DETERMINAZIONE DEL DIRIGENTE SERVIZIO CULTURA E SPETTACOLO 11 dicembre 2012, n. 406

PO FESR PUGLIA 2007/2013 - Asse IV - Linea 4.3 - Azione 4.3.2 - Intervento "I". Determinazione n. 122 del 12/07/2012 di approvazione Avviso Pubblico "Innovazione nella rete delle residenze teatrali" e successive determinazioni n. 186/2012 e n. 212/2012. Approvazione graduatoria. Impegno di spesa. N. Gara 4692772.

Il giorno 11/12/2012 in Bari, nella sede del Servizio Cultura e Spettacolo via Gobetti, 26 sulla base dell'istruttoria espletata dal Responsabile del procedimento è stata adottata la presente determinazione

IL DIRIGENTE AD INTERIM DEL SERVIZIO CULTURA E SPETTACOLO

Visti

- gli artt. 4, 5 e 6 della legge regionale n. 7/97 e s.m..
- gli artt. 4, 16 e 17 del d.lgs. n. 165/2001 e s.m.;
- gli artt. 15 e 16 del d.p.g.r. 161/2008;
- il d.p.g.r. 675/2011 che ha istituito il Servizio Cultura e Spettacolo;
- il d.p.g.r. 885/2011 di rettifica al d.p.g.r. 675/11;
- l'art. 18 del Dlgs 196/03 "Codice in materia di protezione dei dati personali" in merito ai Principi applicabili ai trattamenti effettuati dai soggetti pubblici;

Visti altresì:

- il nuovo Programma Operativo (P.O.) FESR 2007-2013 della regione Puglia, approvato con deliberazione della Giunta regionale n. 2941 del 29/12/2011 (BURP n. 7/2012), a seguito della Decisione Comunitaria C(2011)9029 del 01/12/2011;
- il d.p.g.r. 886/2008 e s.m. con cui è stato emanato l'Atto di Organizzazione per l'attuazione del PO Fesr 2007/2013;
- la deliberazione della Giunta regionale n. 651 del 09/03/2010 di modifica, integrazione e specificazione alle direttive concernenti le procedure di gestione del P.O. FESR Puglia 2007/2013",

approvate con deliberazione della Giunta regionale n.165/2009;

- la deliberazione della Giunta regionale n. 2424 del 08/11/2011e s.m. di adeguamento degli incarichi di responsabile di Linea di Intervento del P.O. Fesr Puglia 2007/2013;
- il Regolamento (CE) 1998/2006 della Commissione del 15/12/2006 (applicazione degli artt. 87 e 88 del Trattato CE agli aiuti di importanza minore "de minimis") e il Regolamento (CE) n. 800/2008 (regolamento generale di esenzione per categoria);
- il Regolamento regionale n. 2 del 31/01/2012 e s.m.i relativo alla disciplina della concessione di agevolazioni in regime "de minimis"
- il Regolamento UE n. 360/2012 della Commissione del 25/04/2012 (GUUE 26/04/2012 n. 114);

Premesso che:

- con deliberazione n. 1825/2011, successivamente modificata e rettificata con DGR n.2426/2011, DGR n. 2549/2011 e DGR n.1554/2012, la Giunta regionale ha approvato la nuova versione del PPA per il periodo 2007- 2013 dell'Asse IV del P.O. FESR Puglia 2007/2013,
- la summenzionata deliberazione n. 1825/2011 ha incluso le modifiche approvate dal Comitato di Sorveglianza nella seduta svoltasi l'11 maggio 2011 apportate all'Asse IV; nello specifico l'inserimento, tra le tipologie di intervento regionale, del regime di aiuto "de minimis" e l'ampliamento dei soggetti beneficiari alle imprese di piccole dimensioni;
- l'Amministrazione regionale ha previsto, per l'attuazione a valere sul P.P.A. 2007-2013 dell'Asse IV - Linea d'Intervento 4.3, tra gli interventi a titolarità regionale dell' Azione 4.3.2, l' Intervento I "Potenziamento e valorizzazione della programmazione di spettacolo dal vivo sul territorio regionale" finalizzato a promuovere lo sviluppo e l'ammodernamento delle imprese teatrali che valorizzano il patrimonio degli spazi teatrali pubblici, attraverso la concessione di agevolazioni in regime di "de minimis",
- con determinazione del Dirigente ad Interim del Servizio Cultura e Spettacolo n. 122 del 12/07/2012 pubblicato nel BURP n. 115 del 02/08/2012 è stato indetto l'Avviso Pubblico "Innovazione nella rete delle residenze teatrali