

CID Annexes approved by the Council: list of milestones on Audit & Control for 18 Member States

MS	Measure	M/T¹	Name	Qualitative indicator	Time	Annex CID (description)
ES	C11.I5	M	Recovery and Resilience Facility Integrated Information System	Audit report	Q3 2021	Implementation of a system that shall allow (a) for the upload of the recovery and resilience plan and of the information on implementation and monitoring of the achievement of milestones and targets; (b) for the preparation of management declarations and the audit summary as well as payment claims and (c) to collect and store data on beneficiaries, contractors, subcontractors, and beneficial owners in accordance with Art 22 of the Recovery and Resilience Facility Regulation. A dedicated audit report on the system used shall be undertaken. In case that the report identifies any weaknesses, the audit report shall recommend corrective actions.
	C11.R5	M	Order defining the procedures and format of the information to be shared for monitoring the RRP and accounting execution of expenditure	Provision in the order indicating the entry into force of the Order	Q3 2021	Entry into force of the Order defining the procedures and format of the information to be shared for monitoring the RRP and accounting execution of expenditure
EL	19 - 16968_Technical Assistance	M	EDEL's legal mandate and setting up the management, control and audit systems	EDEL's legal mandate in force and the Management, Control and Audit Systems established	Q3 2021	Entry into force of EDEL's legal mandate and establishment of the Audit and Control System that shall (a) ensure the collection of data and monitoring of the achievement of milestones and targets; (b) allow for the preparation of management declarations and the audit summary as well as payment claims and (c) establish the necessary procedures to collect and store data on beneficiaries, contractors, subcontractors, and beneficial owners in accordance with Article 22 of Regulation (EU) 2021/241, before the first payment request is made. A dedicated audit report on the system set up shall be undertaken. In case that the report identifies any weaknesses, the audit report shall recommend corrective actions

¹ As part of the assessment of the plans, and in line with Annex V 2.10 of the RRF, the Commission has checked the robustness of the Member States' control systems. This check is a pass or fail mark. However, should the Commission detect weaknesses in the control systems, which can be addressed, it has proposed to add measures necessary for complying with Article 22 RRF that need to be attained before the first disbursement can be made (with the exception of pre-financing). These measures are included in specific milestones in the annex of the CID.

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FR	Control and audit procedures in the implementation of the RRF	M	Organisation of the system and the treatment of data and organisation of the audits	Signature of the circular and report by the CICC	Q4 2021	Establishment of controls and audit procedures through the two following elements: -Signature of a circular by the Prime Minister, which shall set out the roles and responsibilities of the coordinating body and of ministries and the procedure of collection and storing of data pertaining to indicators, including ensuring their reliability and access to the data collected of all types of final beneficiaries -Finalisation of a report that shall provide a description of the envisaged audit strategy including a description of the audit work on the payment claims.
SK	16 - Fight against corruption - - Investment 4:Strengthening administrative capacity at different levels of government – establishment of a National Implementation and Coordination Authority	M	Audit and Controls: information for monitoring implementation of RRF	Audit report confirming repository system functionalities	Q4 2021	A repository system for monitoring the implementation of the RRF shall be in place and operational before the first payment request (except prefinancing). The system shall include, as a minimum, the following functionalities: (a) collection of data and monitoring of the achievement of milestones and targets; (b) collect, store and ensure access to the data required by Article 22(2)(d)(i) to (iii) of the RRF Regulation.
	16 - Fight against corruption and money laundering - Investment 4:Strengthening	M	Audit & controls: legal basis	Entry into force of the Recovery and Resilience Facility Act	Q4 2021	Parliamentary approval and legal entry into force of the Recovery and Resilience Facility Act must be completed before the first payment request

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	<p>administrative capacity at different levels of government – establishment</p> <p>Milestone Audit & controls: legal basis Entry into force of the Recovery and Resilience Facility Act Q4 2021</p> <p>Parliamentary approval and legal entry into force of the Recovery and Resilience Facility Act must be completed before the first payment request of a National Implementation and Coordination Authority</p>					
LU	<p>AC-1 Monitoring and implementation of the plan</p>	M	<p>Repository system for Audit and Controls: information for monitoring implementation of RRF</p>	<p>Audit report confirming repository system functionalities</p>	<p>Before 1st payment request</p>	<p>A repository system for monitoring the implementation of the RRF shall be in place and operational.</p> <p>The system shall include, as a minimum, the following functionalities:</p> <p>(a) collection of data and monitoring of the achievement of milestones and targets;</p> <p>(b) collect, store and ensure access to the data required by Article 22(2)(d) (i) to (iii) of the RRF Regulation.</p>

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	AC-2 Monitoring and implementation of the plan	M	Protection of EU financial interests	Implementation of procedures	Before 1st payment request	The finalization of the implementation of further procedures for the protection of EU financial interests as presented in Part III, Chapter 4 on Implementation, subchapter x and Chapter 6 on Audit and Controls sub-chapter xi of the Plan, to be completed before the submission of the first payment request by Luxembourg's authorities.
IT	M1C1-68 Reform of public administration	M	Repository system for Audit and Controls: information for monitoring implementation of RRF	Audit report confirming repository	Q4 2021	A repository system for monitoring the implementation of the RRF shall be in place and operational. The system shall include, as a minimum, the following functionalities: (a) collection of data and monitoring of the achievement of milestones and targets; (b) collect, store and ensure access to the data required by Article 22(2)(d)(i) to (iii) of the RRF Regulation.
BE	Monitoring and implementation of the plan	M	Repository system for Audit and Controls: information for monitoring implementation of RRF	Audit report confirming repository system functionalities	Before the first payment request	A repository system for monitoring the implementation of the RRF shall be in place and operational. The system shall include, as a minimum, the following functionalities: (a) collection of data and monitoring of the achievement of milestones and targets; (b) collect, store and ensure access to the data required by Article 22(2)(d)(i) to (iii) of the RRF Regulation.
	Monitoring and implementation of the plan	M	Protection of EU financial interest	Implementation of arrangements	Before the first payment request	The implementation of adequate coordination arrangements, including cross-checks, shall be put in place at the level of the coordinating body at inter-federal level allowing to avoid double funding from the Facility and other Union programmes in accordance with the principle of sound financial management.
SI	D: Implementation of the Recovery and Resilience Plan – control	M	National Decree describing the procedure for carrying out audits and controls in compliance with applicable Union and national legislation and the Guidelines of	Decree on the implementation of the RRP; Guidelines of the Coordinating Body; Amendment of the Decree on bodies affiliated to ministries;	Q3 2021	The Decree on how to set up the implementation of the Slovenian recovery and resilience plan shall set out, inter alia, the procedures for carrying out audits and controls to ensure compliance with applicable Union and national legislation, procedures concerning the verification of milestones and

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	and audit systems		the Coordinating Body adopted by the Government; establishment of the Office for the Implementation of the recovery and resilience plan and upgraded repository system for audit and controls: information for monitoring implementation of RRF.	audit report confirming repository system functionalities	<p>targets and the related reporting deadlines, procedures concerning the implementation of reimbursements of funds unduly spent, how to store documentation and ensure an audit trail, the accessibility of data to national and relevant European institutions (European Commission, OLAF, ECA and EPPO), procedures for the effective implementation of projects, procedures for implementing tasks in the area of Slovenian recovery and resilience plan, procedures relating to the avoidance of conflicts of interests, fraud prevention, corruption and double funding from the Facility and other Union programmes.</p> <p>The Coordinating Body's guidelines shall include, inter alia, a detailed definition of the procedures for carrying out controls and audits in accordance with applicable national and EU legislation, procedures for verifying milestones and targets and related reporting deadlines, procedures for recovering unduly spent funds, procedures related to the detection of suspected fraud, conflict of interest and double funding, procedures relating to the reporting system for irregularities and suspected fraud detected and suspected fraud and additional fraud risk management measures, the definition of procedures for ensuring the fund of the part of the ministries carrying out the different tasks, and a detailed description of each unit's responsibilities, with a clear demarcation of fraud.</p> <p>In accordance with the decision of the Government of the Republic of Slovenia of 28.4.2021 the Coordination Body shall be responsible for setting up the implementation system and for the implementation of the Slovenian recovery and resilience plan itself. Its tasks include, inter alia, coordination and monitoring of the Slovenian recovery and resilience plan at the national level, coordination with stakeholders and the European Commission in the implementation of the Slovenian recovery and resilience plan, guidance of the authorities involved in the implementation of the Slovenian recovery and resilience plan, monitoring, verification and validation of the</p>
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						<p>achievement of the milestones and targets, the preparation and coordination of legal acts and strategic documents relating to the implementation of the Slovenian recovery and resilience plan, coordination and complementarity between Regulation (EU) 2021/241 and other EU funds, implementation of controls and control measures at the level of ministries or beneficiaries involved in the implementation of the Slovenian recovery and resilience plan, reporting to the European Commission, the Government of the Republic of Slovenia on the preparation of the Decree, coordination and complementarity between the Regulation (EU) 2021/241 and other relevant EU funds, implementation of controls and control measures at the level of ministries or beneficiaries involved in the implementation of the Slovenian recovery and resilience plan, reporting to the European Commission, Government of Slovenia and other relevant institutions.</p> <p>A repository system for monitoring the implementation of the RRF – MFERAC (Ministry of Finance - Uniform Accounting System) shall be in place and operational.</p> <p>The system shall include, as a minimum, the following functionalities: (a) collection of data and monitoring of the achievement of milestones and targets; (b) collect, store and ensure access to the data required by Article 22(2)(d)(i) to (iii) of the RRF Regulation.</p>
LT	F.1.9. Repository system for Audit and Controls	M	Repository system for Audit and Controls: information for monitoring implementation of RRF	Audit report confirming repository system functionalities	Q2 2022	<p>A repository system for monitoring the implementation of the RRF shall be in place and operational.</p> <p>The system shall include, as a minimum, the following functionalities: (a) collection of data and monitoring of the achievement of milestones and targets; (b) collect, store and ensure access to the data required by Article 22(2)(d)(i) to (iii) of the RRF Regulation.</p>
CY	C4.2I1 Digitalisation in various Central Government Ministries -	M	Repository system for audit and control: information for monitoring implementation of RRF	An audit report confirming repository system functionalities	Q1 2022	<p>A repository system for monitoring the implementation of the RRF shall be in place and operational.</p> <p>The system shall include, as a minimum, the following functionalities: (a) collection of data and monitoring of the achievement of</p>

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	Services					milestones and targets; (b) collect, store and ensure access to the data required by Article 22(2)(d)(i) to (iii) of the RRF Regulation.
HR	C2.1. R2	M	Establishment of the implementation and audit and control system for the RRP	Entry into force of the decision by the Croatian Government on the bodies in the system of implementation of the NRRP, establishment of the coordinating body under the Ministry of finance and update of procedures used by implementing bodies.	Q4 2021	The decision on the bodies in the RRP system shall define the competent authorities and responsibilities for carrying out the tasks in the implementation of the RRP, including a central coordinating body under the Ministry of Finance to ensure the implementation and monitoring of the RRF measures, including reforms, while the Implementation Committee will ensure consistency and coherence in the use of EU funds. The Coordinating body for the RRP shall be established and fully functional, within the Ministry of finance. All procedures used by implementing bodies for the RRP shall be updated and in place.
	C2.1. R2	M	Amendment of ARPA's statutes to redefine its mandate	Entry into force of amendments to ARPA's statutes	Q3 2021	Amendments to statutes of the Agency for the Audit of European Union Programmes Implementation System (ARPA) shall define the mandate of ARPA to set up and carry out system audits and controls related to the National Recovery and Resilience Plan
	C2.1. R2	M	Assessment of the administrative capacity	A workload analysis is published	Q4 2021	Workload analyses shall be carried out for the institutions involved in the respective management and control systems, also taking into account the burden arising from the Recovery and Resilience Facility. The analysis shall provide adequate information in terms of administrative capacity needs with a view to reaching them in a timely manner, including by developing a set of recommendations to address insufficient capacity where necessary. Based on the analysis and recommendations, necessary resources shall be allocated to the institutions involved.
	C2.1. R2	M	Upgrading of the eFondovi IT system: Repository system for Audit and Controls: information for monitoring implementation of RRF	Audit report confirming repository system functionalities	Q1 2022	A repository system for monitoring the implementation of the RRF shall be in place and operational. The system shall include, as a minimum, the following functionalities: (a) collection of data and monitoring of the achievement of milestones and targets; (b) collect, store and ensure access to the data required by Article 22(2)(d)(i) to (iii) of the RRF Regulation.
IE	Monitoring and implementation	M	Repository system for Audit and Controls: information for	An audit report confirming repository system functionalities	Q4 2021	A repository system for monitoring the implementation of the RRF shall be in place and operational.

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	of the plan		monitoring implementation of RRF			The system shall include, as a minimum, the following functionalities: (a) collection of data and monitoring of the achievement of milestones and targets; (b) collect, store and ensure access to the data required by Article 22(2)(d)(i) to (iii) of the RRF Regulation.
	Monitoring and implementation of the plan	M	Administrative capacity of the Implementing Body and the audit body	A report confirming the commitment of resources for the IB and the audit body	Q4 2021	The administrative capacity of the Implementing Body, as well as the administrative capacity for the audit body (IAB) should be guaranteed by the first payment request by means of a workload analysis.
CZ	207 Reform 5: Control and audit	M	The system to collect, store and make available data in relation to all final recipients including all beneficial owners (as established by article 3, point 6, of the Anti-money laundering directive.	Procedure approved and implemented by the delivery unit with the description of the system to collect and make available data on final recipients	Q2 2022	The procedure describing how the data on final recipients, contractors, sub-contractors, beneficial owners and the list of any measures for the implementation of reforms and investment projects is to be collected and stored is being successfully implemented. The system to collect and make available data on final recipients shall be in line with the requirements of Article 22(2)(d) of the RRF Regulation. This description shall explicitly cover all categories of data mentioned in Article 22(2)(d), including on 'beneficial owners' as defined in Article 3, point 6, of Directive 2015/849, as amended by Directive 2018/843. The procedures shall be approved and implemented by the RRF Managing Council. The system of collecting data will be based on and follow the best practices gained of the MS2014+ system.
	208 Reform 5: Control and audit	M	Creation and implementation of an action plan on the administrative system of the coordinating body in particular as regards sufficient and systemic prevention of the conflict of interest in the context of the RRF.	Effective implementation of the action plan confirmed by updated procedures and processes of the coordinating body	Q4 2021	Effective implementation of the action plan will ensure an efficient internal administrative system of the coordinating body in particular as regards sufficient and systemic prevention of the conflict of interest. The action plan shall include measures to ensure that payments to final recipients, contractors and subcontractors under the Plan would be subject to prior controls of conflict of interest verification down to the level of beneficial owners as defined in Article 3, point 6, of Directive (EU) 2015/849 of the European Parliament and of the Council.
	209 Reform 5: Control and audit	M	Measures preventing conflict of interest implemented by the Coordinating body.	Audit report confirming effective implementation of the action plan.	Q2 2022	Follow-up audit shall be carried out by the audit body to confirm the implementation of the action plan.
	210 Reform 5:	M	Repository system	Audit report confirming	Q2 2022	A repository system for monitoring the implementation of the

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	Control and audit			repository system functionalities		RRF shall be in place and operational. The system shall include, as a minimum, the following functionalities: (a) collection of data and monitoring of the achievement of milestones and targets; (b) collection, storage and ensuring access to the data required by Article 22(2)(d)(i) to (iii) of the RRF Regulation.
	211 Reform 5: Control and audit	M	Audit strategy ensuring independent and effective audit of the RRF implementation	Audit strategy approved by the head of the audit body	Q4 2021	Adoption and entry into force of an audit strategy for the audit body, ensuring the independent and effective audit of the RRF implementation in accordance with internationally accepted audit standards. The strategy shall at least set out the methodology and approach to risk assessment, the frequency and type of audits (such as systems and project audits, desk-based and on-the-spot) to be carried out in the different implementation stages of the reforms and investment implemented under the Plan as well as the reliability of data supporting the achievement of milestones and targets.
	212 Reform 5: Control and audit	M	Review of the definition of beneficial ownership as it relates to the RRF control system	Report from a compliance review including suggestions on possible follow-up action.	Q4 2021	A compliance review of the national procedures shall be carried out to ensure that the application of beneficial ownership in the context of the RRF control system is fully aligned with the definition of 'beneficial owners' as defined in Article 3, point 6, of Directive 2015/849, as amended by Directive 2018/843. The review shall encompass both legislation and guidance, including manual for the registry of beneficial owners. The review shall also look at the effective, proportionate and dissuasive sanctions in case of breaches of the obligation to obtain and hold information on the beneficial ownership, as provided by Article 30(1) of Directive 2015/849, as amended by Directive 2018/843. Following the review, potential deficiencies identified shall be corrected.
	213 Reform 5: Control and audit	M	Guidance on the avoidance and management of conflict of interests	Guidance on the avoidance and management of conflict of interests issued by the delivery unit of the coordinating body. Revision by the audit authority	Q2 2022	Adoption by the delivery unit of the coordinating body of guidance to ensure avoidance and management of conflict of interests by the component owners and other entities implementing reforms and investments under the recovery and resilience plan. The guidance shall reflect the full breadth of necessary measures to protect the EU budget against fraud and irregularities. This guidance shall be based on Commission

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						<p>Notice - Guidance on the avoidance and management of conflicts of interest under the Financial Regulation (OJ C 121, 9.4.2021, p. 1).</p> <p>The guidance shall harmonize the measures to be taken by the component owners and other entities implementing reforms and investments under the recovery and resilience plan (ministries, other public bodies, state funds, etc.).</p>
	214 Reform 5: Control and audit	M	Procedures to avoid conflict of interests in line with Article 61 of the Financial Regulation	Audit report with the unqualified audit opinion on the effectiveness of the RRF internal control system to prevent, detect and correct situations of conflict of interests	Q2 2022	<p>The RRF internal control system to avoid conflict of interests shall be effective and shall ensure, in particular that:</p> <p>(a) collection, storage and processing data in relation to all final recipients, including all beneficial owners as established by Article 3, point 6 of the Directive (EU) 2015/849;</p> <p>(b) internal control system to prevent, detect and correct conflict of interests situations is in accordance with Article 61 of the Financial Regulation; and</p> <p>(c) national control procedures to avoid conflict of interests situations for all beneficial owners are effective.</p>

No milestone on audit & control: PT, DK, DE, AT, LV