

**CID Annexes adopted by the Commission (but not yet approved by the Council): list of milestones on Audit & Control (2 Member States)**

<b>MS</b>	<b>Measure</b>	<b>M/T<sup>1</sup></b>	<b>Name</b>	<b>Qualitative indicator</b>	<b>Time</b>	<b>Annex CID (description)</b>
RO	450 - Investment 5. Monitoring and implementation of the plan	M	Audit and Controls: information for monitoring implementation of the recovery and resilience plan	Audit report confirming repository system functionalities	Q4 2021	A repository system for monitoring the implementation of the recovery and resilience plan shall be in place and operational before the first payment request (except for 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.
	451 - Investment 5. Monitoring and implementation of the plan	M	Entry into force of a Government Ordinance enacting the legal mandate of the Ministry of Investments and European Project (MIPE), Ministry of Finance (MoF) and the Audit Authority (AA)	Provision in the law indicating the entry into force of the Government Emergency Ordinance on the financial, implementation, control and audit mechanism, including clear mandate to three institutions	Q4 2021	Entry into force of a Government Ordinance enacting the institutional framework for the national recovery and resilience plan and the activities carried out by the constituent institutions entrusting MIPE the power and mandate to exercise all the tasks of monitoring, verification, control and recovery, drawing up and signing payment applications submitted to the European Commission, the management declaration and the audit summary. The same framework shall also entrust MoF with the duties in relation to the signing of the loan agreement and the financing agreement together with MIPE, and also to specify the activities that the audit authority shall perform as part of its mandate for national recovery and resilience plan.

MT (adopted on 16/09/2021): No milestone on audit & control

<sup>1</sup> 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.