

# The Recovery and Resilience Plans: governance at national level



Based on the Commission assessments of national Recovery and Resilience Plans, this paper provides an overview of two specific dimensions of such analysis - the governance and control structures set up at national level for implementation of the national plans. The briefing summarises in an annex the relevant references in the Commission documents. It also presents, in the introduction, a high level analysis of some related elements of the national plans, as assessed by the Commission and related reports and initiatives. It also refers to the relevant legal framework in the Recovery and Resilience Facility Regulation. This paper will be updated once additional plans are assessed by the Commission.

## 1. Background and scope

The [Recovery and Resilience Facility Regulation](#) (RRF Regulation) requires the Commission to assess whether Member States' Recovery and Resilience Plans (RRPs), "are expected to ensure an effective monitoring and implementation of the recovery and resilience plan, including the envisaged timetable, milestones and targets, and the related indicators" (article 19 (3) (h)). This requirement is further detailed in Annex V (point 2.8) by asking the Commission to take into account a number of elements when assessing the adequacy of Member States governance structures (see below box 1).

### Box 1: Implementation structures' requirements

#### "Scope

- a structure is tasked within the Member State with: (i) the implementation of the recovery and resilience plan; (ii) the monitoring of progress on milestones and targets; and (iii) the reporting; and
- the proposed milestones and targets are clear and realistic and the proposed indicators for those milestones and targets are relevant, acceptable and robust; and
- the overall arrangements proposed by the Member States in terms of organisation (including provision to ensure sufficient staff allocation) of the implementation of the reforms and investments, are credible".

The Regulation also requires the Commission to evaluate whether, at national level, Member States establish appropriate control systems to prevent, detect and correct corruption, fraud and conflicts of interests when using EU funds, including arrangements aimed at avoiding double funding from the Facility and other Union programmes (article 19 (3) (j) and section 2.10 of Annex V to the RRF Regulation, see box 2).



**Box 2: Control systems' requirements***"Scope*

— the internal control system described in the recovery and resilience plan is based on robust processes and structures, and identifies clear actors (bodies/entities) and their roles and responsibilities for the performance of the internal control tasks; it notably ensures appropriate segregation of relevant functions; and

— the control system and other relevant arrangements, including for the collection and making available of data on final recipients described in the recovery and resilience plan, in particular to prevent, detect and correct corruption, fraud and conflicts of interests when using the funds provided under the Facility are adequate; and

— the arrangements described in the recovery and resilience plan to avoid double funding from the Facility and other Union programmes are adequate; and

— the actors (bodies/entities) responsible for controls have the legal empowerment and administrative capacity to exercise their foreseen roles and tasks."

For the purposes of this paper, these two areas are aggregated under the term "governance".

As of 18 October, the Commission has assessed 22 national plans. The Council approved 19 of such plans. The Council has not introduced significant amendments to the Commission's assessments discussed so far. The Commission gave an A rating to all governance structures set up at national level for implementing the RRP. For further details on national RRP, see [specific EGOV briefing](#).

The table in the annex summarises the available Commission assessments of national governance structures at national level, as proposed by the Member States in their RRP, in line with the above provisions. The sources used are (relevant documents available [here](#)):

- The Commission proposals for draft Council implementing decisions (draft CID) and its annexes (referred to as "annex" in the table; references to recitals in the table below are to the recitals of the respective Commission draft CID);
- The Commission staff working documents (SWD), containing a more detailed explanation of the Commission's assessments.

Both the draft CID and SWD are highly standardised documents, organised along similar headings, but of different length and granularity. The annexes to some of the draft CID are long and detailed documents (the one addressing the Italian RRP is more than 500 pages long, whilst the one assessing the German plan has 77 pages). The number of measures Member States put forward may justify the extension of the Commission analysis (190 measures in the Italian RRP and 40 measures in the German plan).

## 2. Governance structures in Recovery and Resilience Plans: a few observations

### Elements of the Commission assessments

Looking at the Commission assessments of the RRP (see table in Annex), one may note that:

- Governance and control structures set up at national level vary among the Member States. Ministries of Finance (notably in Denmark; Germany; Greece; Italy; Latvia; Lithuania; Luxembourg; Austria; Ireland; Estonia; Finland) are usually overall responsible for the RRP; where the Finance Ministry is not overall responsible, it is responsible for auditing the Plan (like in Czechia); line ministries are usually also involved in implementing the plans, notably in assessing milestones and targets;
- The nature and framework of such structures are influenced by the political structure of the Member State (more or less centralised; federal or unitary, etc.). The assessment of the Belgian plan, for instance, describes the role and responsibility at various administrative and political levels;

- Member States have either used established governance/control structures or set up new ones. Greece and Italy are examples of (apparently) fully new governance structures specifically set up for ensuring proper implementation and monitoring of the RRP (notwithstanding still relying on existing structures/bodies for specific tasks); in Spain, additional structures are being set up, notably for political guidance and control, as well as in Portugal, in Czechia, in Finland and in Ireland;
- The level of detail/granularity of the Commission's description of governance and monitoring structures also varies - in some instances, the Commission texts are long and detailed, in others, much shorter and mostly referring to already "existing" structures. This can be linked to the "novelty" of the system being put in place, with existing and tested systems requiring less extensive analysis (again, Italy and Greece are examples of the former, whilst Germany is an example of the latter) or to other considerations (like in Czechia, where a number of detailed milestones linked to setting up appropriate governance structures are to be complied with ahead of receiving the first disbursement of funds);
- Some of the structures being used at national level are the ones currently responsible for dealing with other EU funds and/or will follow similar procedures (notably in the cases of Spain, Latvia; Estonia and Lithuania);
- National audit institutions are involved in audit/control in a number of national plans (for example in Spain, Portugal, Italy, Luxemburg, Austria or France). Furthermore the Italian, Portuguese and Czech plans foresee also the involvement of "external stakeholders" (meaning, not linked to the national administrative/political structures) in monitoring implementation of RRFs<sup>1</sup>;
- A number of milestones in national plans address the governance/control systems<sup>2</sup>. That is the case, notably, of the Belgian, French, Greek, Italian, Latvian, Luxemburgish, Czech<sup>3</sup>, Irish, Estonian, Spanish, Slovak, Slovenian, Lithuanian, Cypriot, Croat, Romanian, plans. These milestones are to be met before the first payment request is made by the respective Member States. In some cases, the milestones relate to legislative changes; in others also to ensuring sufficient administrative capacity will be deployed to ensure proper monitoring (that is the case, for instance, of Greece, Croatia and Ireland);
- Several plans refer to the Commission's data mining and scoring system [Arachne](#) as part of their verifications during the selection of operations and the financial management and control of beneficiaries under RRF projects<sup>4</sup>. This is the case, notably, of Belgium, Italy, Latvia, Portugal, Spain, Luxembourg, Czechia, Ireland, Croatia<sup>5</sup>.

<sup>1</sup> For an analysis of stakeholders' involvement in the RRFs see [specific EGOV briefing](#).

<sup>2</sup> Concerns were raised that the urgency of disbursing funds should not compromise the necessary controls; introducing some conditionality on implementing necessary reforms ahead of disbursements has been suggested (see as an example, [Eulalia Rubio](#), *Balancing urgency with control: how to prevent fraud in the use of the EU recovery funds without delaying their implementation*).

<sup>3</sup> The Czech milestones are particularly extensive, and the Commission notes that the deficiencies are "serious" (recital 37 of the draft Council Decision). The Commission considers, nevertheless, that "the arrangements proposed (...), to the extent they are complemented by the additional measures contained in this Decision as milestones are adequate (Rating A)" (recital 34). The Commission documents further refer to recent investigations at EU and national level finding evidence of conflicts of interests at the top executive. Such references can also be found in the Commission [2021 rule of law report](#).

<sup>4</sup> The Commission launched a [consultation](#) process on the review the Financial Regulation, which is open until 1 October. In this context, the Commission asked stakeholders' views on whether enhancing the protection of the EU financial interests against e.g. fraud, corruption or conflicts of interest could be done through "requiring the mandatory use of a single data-mining and risk-scoring tool to access and analyse data on the recipients of EU funding or funding under EU-supported programmes of Member States for control and audit purposes".

<sup>5</sup> Ville Itala, director-general of the European Anti-Fraud Office (OLAF) [voiced](#) concerns over some Member States still not using the ARACHNE system notably in connecting with the RRF projects (which is voluntary). According to the [Commission SWD](#) assessing the German plan, the Commission notes that "(...) it will be checked how ARACHNE, the European Commission's data mining and risk scoring tool, could complement or integrate data from the database of German support recipients.". On the Danish plan, the [Commission SWD](#) also notes that "In addition, to ensure sufficient controls on avoidance of double funding, Denmark committed to: conduct periodic cross-checks on a sample basis, using the data in Denmark's databases and ARACHNE, once Denmark starts using it".

## Some related reports and initiatives

The most recent European Parliament [Eurobarometer Flash survey](#), ahead of the President Ursula von der Leyen 2021 State of the Union address, signals that *"The vast majority of respondents (81%) agree that the EU should only provide funds to Member States conditional upon their government's implementation of the rule of law and of democratic principles"* and that *"Similarly, a very large proportion of respondents (85%) consider it important that the EU puts the respect of its core values – such as democracy, human rights and the rule of law – as a priority in its relations with major international actors."* The assessments of [Poland](#) and [Hungary](#) recovery plans are said to be delayed on account of rule of law related concerns.

The Eurobarometer also shows that *"A minority of respondents (44%) consider that their national government can be trusted to use the NextGenerationEU funds properly. Trust in the government's use of the NextGenerationEU funds is lowest in Slovenia (23%) and Slovakia (26%), and highest in Luxembourg (74%) and Denmark (70%). Majorities agree that there must be transparency and effective control on how the NextGenerationEU funds are spent (85%) and that regional governments, municipalities and civil society should be consulted on how the NextGenerationEU money is spent (77%)"*.

The Commission recently published its [2021 Rule of law report](#) which addresses, among others<sup>6</sup>, significant developments in Member States' anti-corruption framework. The Report recalls that respect of the rule of law is linked to policies aimed at bringing economic recovery<sup>7</sup>, notably, the RRF. Article 8 of the RRF regulation states that implementation of the RRF should comply with [Regulation 2020/2092](#) on the general regime of conditionality for the protection of the Union budget.

To reinforce the protective framework around the use of the EU budget funds and complement the European Anti-Fraud Office actions, the European Public Prosecutor's Office (EPPO) was set up and started operating on 1 June 2021. It is in charge of conducting criminal investigations and prosecutions for crimes against the EU budget, such as:

- fraud relating to expenditures and revenues;
- fraud relating to VAT (if it involves two or more Member States and is worth at least EUR 10 million);
- money laundering of assets derived from defrauding the EU budget;
- active and passive corruption or misappropriation that affect the EU's financial interests;
- participation in a criminal organisation if the focus of its activities is to commit crimes against the EU budget
- any other illegal activity that is 'inextricably linked' to an offence against the EU budget.

EPPO has been signing working arrangements with a number of related EU bodies and institutions. On 5 July, arrangements were signed with the European Anti-Fraud Office; on 28 July with the European Commission and on 3 September with the European Court of Auditors.

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<sup>6</sup> The rule of law report presents developments across the Member States in four areas relevant for the rule of law: the justice system, the anti-corruption framework, media pluralism and other institutional issues related to checks and balances. The report is composed of a Commission Communication and 27 country reports, which look more thoroughly into national positive and negative developments. The Commission assessment was widely consulted with the Member States and national and European stakeholders (as explained in the Commission [methodological note](#)).

<sup>7</sup> *"There is also a close link to EU policies to bring economic recovery: strong justice systems, a robust anti-corruption framework, and a clear and consistent system of law-making, the protection of the EU's financial interests, and sustainable growth."* (in [Commission Communication](#) on the Rule of Law 2021 report).

Also at European level, the European Court of Auditors incorporated the challenges of the RRF and of the [Next Generation EU](#) in its new 2021-2025 Strategy (see box 3 below).

**Box 3: European Court of Auditors 2021-2025 Strategy and the Recovery and Resilience Facility**

The paper “*Auditing the legality and regularity of the NGEU – a strategic challenge for the ECA in the years to come*”, by Mariusz Pomieński, Judit Oroszki and Paul Sime, ECA staff, [here](#), reads: “On 21 January 2021, the ECA College adopted the ECA 2021-2025 Strategy (the Strategy), shortly after the historic European Council agreement on EU finances in December 2020. (...) The time proximity is not the only element linking the two documents. The new ECA Strategy has been significantly affected by the planned rollout of the NGEU. Its size and delivery model makes it a challenge for us as the EU’s external auditors with the job of providing a Statement of Assurance (SoA) on NGEU expenditure and, of course, on the traditional EU budget, amounting for the current multiannual financial framework (MFF) to €1 074.3 billion for a seven year period.”

An interview with Martin Weber, ECA Director ‘Investment for cohesion, growth and inclusion’, [here](#), p. 107-113 reports: “NGEU is not only very large in financial terms, (...) which differ from normal delivery approaches. In turn, this creates new risks that the ECA must address in its audit work. (...) That will raise several questions about how to organise ourselves and how, from the methodological point of view, to carry out the audit work.’ Against this background, he recalls the need to carry out the work in accordance with professional standards. He finds it only logical that, for the first time in more than ten years, the ECA College has decided to ask for additional resources: ‘It is obvious we will need more hands on deck.”

Further details on EU bodies overseeing the protection of EU financial interests can be found in an [EGOV briefing paper](#) assessing how Member States plans are addressing their Country Specific Recommendations on tax avoidance, money laundering and corruption issues,

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ANNEX: Commission assessments on governance structures

Member State	<p align="center"><u>Proposal for a COUNCIL IMPLEMENTING DECISION</u> on the approval of the assessment of the recovery and resilience plan</p>	<p align="center"><u>COMMISSION STAFF WORKING DOCUMENT</u> Analysis of the recovery and resilience plan</p>
 <p><b>Belgium</b></p> <p><a href="#">Commission proposal for a draft Council implementing decision</a> (and annex) <a href="#">Commission staff working document</a></p>	<p>The governance structure and organisational arrangements ensure the involvement of the responsible actors in monitoring, reporting and administrative follow-up of the reforms and investments under their responsibility. Inter-federal coordination between the entities involved is ensured at both political and administrative level. The monitoring of indicators described by the Belgian authorities, is sufficiently clear and comprehensive to ensure that their completion can be traced and verified. The verification mechanisms, data collection and responsibilities described in the plan appear sufficiently robust to justify in an adequate manner the disbursement requests upon completion of the milestones and targets (recital 36).</p> <p>Clear roles and responsibilities are distributed to the competent entities involved (at federal level, the Secretary of State for Recovery and Strategic Investments coordinates, while monitoring is performed at political level by the Inter-ministerial Conference and at administrative level by the Inter-federal Monitoring Committee). The Belgian plan identifies the different bodies in charge of the implementation, monitoring and control of the projects in each of the six entities (recital 41).</p> <p>Each entity is responsible for collecting the data and ensure the regular update of their progress. Entities appointed are also in charge of the audit of EU funds under shared management and are independent from the entities implementing the plan (recital 42).</p> <p>Overall, the arrangements proposed are assessed as adequate, provided that the milestones pertaining to a repository system for monitoring the implementation of the Facility and adequate coordination arrangements to avoid double funding are fulfilled before the first payment request (recital 43).</p> <p>Monitoring and implementation to take place in accordance with the following arrangements:</p> <ul style="list-style-type: none"> <li>- monitoring both at inter-federal level and at the level of each entity in charge of implementing the measures of the plan, taken separately. The Secretary of State for the Recovery and Strategic Investments is responsible for coordinating the implementation of the plan at inter-federal level and for ensuring a coherent implementation of the plan;</li> <li>- political monitoring to be performed by the Inter-ministerial Conference (chaired by the Secretary of State for Recovery and Strategic Investments, and is</li> </ul>	<p>The Secretary of State for Recovery and Strategic Investments coordinates the implementation of the plan, while the monitoring is performed at political level by the Inter-ministerial Conference and at administrative level by the Inter-federal Monitoring Committee. An inter-federal monitoring tool is being developed for the plan, as well as common principles for audits carried out in each entity. The audit authorities have agreed to set up a Belgian Recovery and Resilience Facility Audit Authority Committee. The Belgian plan identifies the different bodies in charge of the implementation, monitoring and control of the projects in each of the six entities, but the monitoring tools for the Inter-federal Monitoring Committee, the Federal State, and for the French Community are being developed. The Belgian plan contains a general description of the audit purposes and approach. Two entities are appointed as Audit Authorities, Vlaamse Auditautoriteit (VAA) for the Flemish Region, and Corps Interfédéral de l'Inspection des Finances (CAIF) for the Federal State and the remaining regions and communities (Brussels Capital Region, Walloon Region, French Community and German-speaking Community). Both entities are also in charge of the audit of shared-management EU funds and are independent from the entities implementing the RRF in Belgium. The plan details, per entity, the different control procedures for the prevention, detection and correction of fraud, corruption and conflict of interest. The plan indicates the intention of all entities to use systemically the data-mining and risk scoring tool made available by the Commission. All the entities have defined their own procedures for avoiding EU double funding. Nevertheless the lack of coordination between the inter-federal level, the different entities and the different EU funds, which increases the risk of double EU funding required the insertion of an adequate milestone. In all of the six entities, the first level controls (management verifications) have been assigned to different public bodies that are part of the existing internal control framework for the implementation of the budget in the various entities (section 4.10, p. 82-85).</p>

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	<p>composed of representatives of the Federal State, the Regions and the Communities;</p> <ul style="list-style-type: none"> <li>- administrative monitoring to be carried out by an inter-federal Monitoring Committee (composed of representatives of all the entities responsible for reporting and administrative follow-up of projects under their responsibility; chaired by the Permanent Secretary of the Federal Public Service BOSA ('Federale overheidsdienst beleid en ondersteuning'), who shall ensure continuity of the overall coordination of the plan and technical contacts with the Commission, in collaboration with the Secretary of State for Recovery and Strategic Investments). It will monitor the implementation and achievements of the plan, coordinate the preparation of each payment request, identify risks of not meeting milestones and target and propose solutions if risks materialise.</li> <li>- two independent Audit Authorities, Vlaamse Auditautoriteit (VAA) for the Flemish Region, and Corps Interfédéral de l'Inspection des Finances (CAIF) for the Federal State and the remaining regions and communities (Brussels Capital Region, Walloon Region, French Community and German-speaking Community);</li> <li>- services responsible for the implementation (Managing Authorities), and audit and control (Audit Authorities), are also in charge of the verifications of projects financed by other EU Funds (annex, section 3.1; p. 147).</li> </ul> <p>A repository system for recording and storing all relevant data related to implementation - the achievement of milestones and targets, data on final recipient, contractors, subcontractors and beneficial owners - to be operational before the first payment request is submitted, together with a dedicated audit report confirming the effectiveness of the functionalities of the repository system. The implementation of adequate coordination arrangements, including cross-checks to 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 (annex, section R; p. 131).</p>	
 <p><b>Czechia</b></p> <p><a href="#">Commission proposal for a draft Council implementing</a></p>	<p>The national arrangement for the implementation of the recovery and resilience plan are set out in Government resolution No 467 of 17 May 2021. The Managing Council of the national recovery and resilience plan is the highest decision-making and approval body with the responsibility for the overall coordination and monitoring of</p>	<p>The outline of the internal control system has a clear structure. Control actors are identified across all levels, but not all elements are fully defined. (...) The Plan specifies 11 component owners for 26 components. The main responsibility for the first level of the control system lies on component owners. (...) The second level of the control system is entrusted to the audit body – Department 52 – Audit authority at the Ministry of Finance. (...) The Plan remains very general concerning the control of conflict of interests. The coordinating body should draft procedures for component owners and other bodies implementing reforms and investments on the verification of conflict of interests in line with Article 61 of the Financial Regulation for all beneficial</p>

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<a href="#">decision (and annex)</a>  <a href="#">Commission staff working document</a>	<p>the recovery and resilience plan. The Ministry of Industry and Trade, as the responsible authority for the recovery and resilience plan and its implementation, is responsible for coordination, monitoring and reporting of the recovery and resilience plan and is the main point of contact for the Commission. That body should draw up requests for payments to the Commission, once the component owners declare that the respective milestones have been fulfilled and the audit body at the Ministry of Finance carries out the system audit, which includes substantive testing of declared milestones and targets. Following a recent audit on other EU programmes, the Ministry of Industry and Trade has received a qualified audit opinion due to the absence of effective measures targeting the prevention, detection and correction of cases of conflict of interest. Dedicated milestones shall be established to ensure that those weaknesses will have been addressed before the first payment request (recital 30). The internal control system described in the recovery and resilience plan, as complemented by the additional measures contained in this Decision as milestones, is based on robust processes and structures and clearly identifies actors and their roles and responsibilities for the performance of the internal control tasks. The internal control system consists of the levels: (i) management verifications carried out by component owners and coordinating body at the level of the Ministry of Industry and Trade; and (ii) audits carried out by the national audit body centralised at the Ministry of Finance. Altogether, the description of the internal control system and other relevant arrangements in the recovery and resilience plan, including for the collection and making available of data on final recipients are acceptable (...) (recital 35). Additional milestones are set requiring (i) a compliance review of the national procedures (...), (ii) the coordinating body to issue guidance on the avoidance and management of conflict of interests under the Financial Regulation and applicable national law (...), (iii) the audit body to adopt an audit strategy ensuring the independent and effective audit of the RRF implementation, and (iv) the Managing Council of the national recovery and resilience plan to approve and implement procedures for the system to collect, store and process data in relation to all final recipients, including all beneficial owners (...). All these milestones shall be fulfilled before the first payment request is submitted to the Commission (recital 36). (...) taking into account the serious deficiencies in the Czech management and control system to avoid conflict of interests, as verified by a recent audit on other EU programmes, a dedicated audit on effectiveness of the internal control system shall be undertaken by the audit body. The report shall</p>	<p>owners as defined by Article 3, point 6 of the Anti-money laundering Directive. Accordingly, a milestone is included in the Plan to ensure a guidance and procedures on the avoidance and management of conflict of interests is available before the first payment request is submitted to the Commission. (...)The Czech authorities recognize that there are risks in respect of funding from several EU and national sources. The Czech authorities will use the following mechanisms and tools to address double funding: (i) ex-ante trainings and guidance provided to the final recipients; (ii) systematic segregation of funds; (iii) double funding verification before the Grant agreement is concluded; (iv) declarations of honour; and (v) use of various registers. The fact that the implementing bodies for RRF are also involved in implementing of the ESI Funds gives prerequisite for cross-checking the data with traditional ESI Funds management systems and avoid double funding. (...)The legal mandate of the bodies involved in the implementation of the Plan, the description of their tasks and responsibilities was adopted in the Government resolution No 467 on 17 May 2021. (section 4.10, p. 74-79).</p>

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	<p>provide an unqualified audit opinion on the effectiveness of the internal control system to avoid conflict of interests at the level of the recovery and resilience plan (...). The report should describe identified weaknesses and deficiencies and corrective actions taken (recital 37). Czechia has indicated that an information system for the management and reporting of the milestones and targets is under discussion in order to meet specific management and reporting requirements described in the recovery and resilience plan. A milestone should ensure that a repository system for monitoring the implementation of the Facility should be put in place and be operational by the time of the first payment request (recital 38).</p> <p>The monitoring and implementation (...) shall take place in accordance with the following arrangements: In order to establish well-defined tasks, competences and powers, the Czech Government adopted on 17 May 2021, the Government resolution No 467. This resolution approved the recovery and resilience plan, statute, rules of procedures and ethical code for the Managing Council of the national recovery and resilience plan, tasks and competences of the bodies involved in the implementation of the recovery and resilience plan and appointed the Ministry of Industry and Trade as coordinating body and the Ministry of Finance as the audit body for the recovery and resilience plan. The Managing Council of the national recovery and resilience plan is the highest decision making and approval body with the responsibility for the overall coordination and monitoring of the recovery and resilience plan. Payment claims have to be approved by this council. The Ministry of Industry and Trade, as the central coordinating body for the recovery and resilience plan and its implementation, is responsible for coordination, monitoring and reporting of the recovery and resilience plan and is main point of contact for the Commission. This body is also responsible for drawing-up of the payment claims and management declarations, (...) coordinates the reporting of milestones and targets, relevant indicators, but also qualitative financial information and other data (annex, section 3.1, p. 180).</p>	
 <p><b>Denmark</b>  <a href="#">Commission proposal for a</a></p>	<p>Arrangements consist of two levels of control and audit: a central level, which is additional to the existing control and audit mechanisms and the existing decentralised level. The Ministry of Finance is responsible for coordinating and ensuring that the audit and controls for the recovery and resilience plan's implementation are sound and well-functioning in the line Ministries (recital 34). The milestones and targets are clear and realistic and the proposed indicators for those milestones are relevant, acceptable and robust and appropriate for</p>	<p>Governance mechanisms consist of two levels of control and audit: a central level, which is additional to the existing Danish control and audit mechanisms, and the existing decentralised level. The Ministry of Finance is responsible for coordinating and ensuring that the line ministries' audits and controls are sound and well-functioning with regard to the implementation of the plan and will also serve as contact point for the Commission, EU audit institutions, the European Anti-Fraud Office (OLAF), etc. Before each payment request, the Ministry of Finance will request and collect</p>

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<p><a href="#"><u>draft Council implementing decision</u></a> (and annex)  <a href="#"><u>Commission staff working document</u></a></p>	<p>monitoring of the plan (recital 35). There are comprehensive safeguarding measures with respect to control and audit with the Ministry of Finance being overall responsible and will reply on behalf of other Ministries for the operational and administrative aspects of the plan. Within the Ministry of Finance, the Office of Audit and Supervision (OAS) is responsible for performing controls regarding Ministries' application of funds and the documentation and fulfilment of targets and milestones (recital 42). Each of the nine responsible line Ministries involved will issue a RRF management declaration with the OAS performing controls and supervision (recital 43). Denmark indicated the introduction of the ARACHNE system to supplement the use of national systems as regards certain requirements of the plan (recital 43).                      Monitoring and implementation to take place in accordance with the following arrangements:</p> <ul style="list-style-type: none"> <li>- Ministry of Finance responsible for coordinating and ensuring that the line ministries' audits and controls are sound and well-functioning. Within the Ministry of Finance, the OAS will perform controls regarding both the ministries' application of funds and the documentation and fulfilment of targets and milestones, will coordinate the audit systems and conducting the controls on the line ministries' application of funds. It will report before each payment request on the controls performed;</li> <li>- each Ministry is responsible for ensuring sufficient audit and control on the completion of the milestones and targets; each will design flexibly the audits and controls;</li> <li>- National Audit Office (Rigsrevisionen) responsible for conducting external audits on government expenditures and revenues (annex, section 3.4, p. 76).</li> </ul>	<p>declarations from the management in each line ministry that receives funding from the RRF and will ensure the sending of management declarations (these will also document that double funding is avoided). Every ministry has a clear and legally binding responsibility to ensure appropriate audit and control systems. In addition, the National Audit Office may perform risk-based and random audits on the disbursement of RRF funds. Roles and responsibilities of each actor are clearly set out in the RRF implementation system. A central distribution ensures that the same applicant cannot receive double funding for the same project, as the disbursement of funds will be handled within the same responsible ministry and unit. Roles and responsibilities of the actors for controls and audits are clear, relevant control functions are appropriately segregated and the independence of actors performing audits is ensured (section 4.10, p. 54-58).</p>
<p>  <a href="#"><u>Germany Commission proposal for a draft Council implementing decision</u></a> (and annex)</p>	<p>The coordinating body in the Federal Ministry of Finance and the line Ministries are responsible for the effective implementation of the plan (recital 33). The internal control system relies strongly on the existing national processes and structures for auditing, resulting in adequate empowerment and administrative capacity. With the coordinating unit in the Ministry of Finance, the internal control units in every Ministry and the national Court of Auditors, clear actors are identified together with their roles and responsibilities for the performance of the internal control tasks. The actors are independent in their functioning and the segregation of relevant functions is respected, making the control systems robust and adequate (recital 38). An integrated IT-system for the adequate collecting, storing and reporting of data required for the implementation of the RRP will be set up. The IT system will be audited by the Court of Auditors</p>	<p>The control function relies on the national set-up with audits and controls performed mainly by the internal control units (Innenrevisionen) embedded in the ministries implementing the measures. They are further audited by the Court of Auditors (Bundesrechnungshof, BRH) and coordinated by a central unit (comprising audit, economics and accounting experts) in the Federal Ministry of Finance, which will sign the management declaration and prepare the summary of audits. The internal control system is robust, with a clear distribution of roles and responsibilities, and the bodies are independent in their functioning. The national system's set-up ensures the protection of the EU's financial interests. There are standardised internal control procedures, checks and audits in the implementing public bodies, together with a regulatory framework concerning behaviour of officials, declarations on absence of conflicts of interest where appropriate, and reporting of fraud. The law to prevent</p>

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<p><a href="#">Commission staff working document</a></p>	<p>(Bundesrechnungshof) to identify possible weaknesses and to address without delay any recommendations of the audit report, as well as to ensure the complete recording of all relevant data (recital 39). Monitoring and implementation will take place in accordance with the following arrangements:</p> <ul style="list-style-type: none"> <li>- A coordination unit in the Federal Ministry of Finance will monitor implementation (coordinate the monitoring and reporting of progress on milestones and targets and on relevant indicators, perform qualitative controls on all financial data and submit payment requests; identify and correct early on any potential undesirable developments; and coordinate the monitoring and implementation of the audit and control measures);</li> <li>- the coordination unit consists of a team of economists and budgetary and controlling experts with the relevant experience and specialist knowledge. Specialist expertise from other units of the Federal Ministry of Finance or other line Ministries shall be called in as needed. The mandate of the coordinating unit is set out in the distribution-of-business plan of the Federal Ministry of Finance;</li> <li>- the disbursement of funds to the final recipients will be carried out in compliance with the legal basis of the general funding guidelines (Förderrichtlinie) for the respective measure in accordance with the General Administrative Regulations, and on the basis of individual funding decisions (administrative acts) in favour of the final recipients (annex, section 3.1, p. 75).</li> </ul>	<p>corruption (from 2004) is also applicable to the recovery and resilience plan. In all Ministries there are measures in place to fight corruption and fraud and independent dedicated persons are nominated for that purpose. Suspected fraud is dealt with by the offices fighting white-collar crime (Dienststellen für Wirtschaftskriminalität). The coordinating unit in the Ministry of Finance performs checks on double funding as part of their tasks of monitoring, supervision, and coordination. In the first place, measures in the plan do not combine funding with other EU funds, therefore the risk for double funding is intrinsically limited. Decision quality and integrity benefit from a systemic separation of funding streams and the system of individual commitments. This separation follows the German financial regulation (Haushaltsordnung) and possible cross-checks are to be made in the database of support recipients (Förderdatenbank). Payments made under the funding guidelines benefit from a high degree of clarity. Various measures in the plan are based on funding guidelines (Förderrichtlinien), which set out detailed specifications on funding objectives, projects and types of beneficiaries eligible, kind and amount of funding, application guidelines, project approval and payment conditions. Data management could be made more efficient. The data encoding takes place in decentralised IT systems across ministries, which are obliged to report the required data to the coordinating unit in the Federal Ministry of Finance (section 4.10, p. 67-69).</p>
<p> <b>Ireland</b></p> <p><a href="#">Commission proposal for a draft Council implementing decision (and annex)</a> <a href="#">Commission staff working document</a></p>	<p>(...) the arrangements proposed in the recovery and resilience plan are adequate (Rating A) to ensure effective monitoring and implementation of the recovery and resilience plan, including the envisaged timetable, milestones and targets, and the related indicators (recital 43). The overall responsibility for the implementation of the plan rests with the Irish Government, whilst for each measure a Government Department or other body is designated as accountable. A newly created Implementing Body within the Department of Public Expenditure and Reform is to be tasked with the plan's overall strategic monitoring and management as well as coordination among Irish authorities (recital 44). The milestones and targets are clear and realistic and the proposed indicators for those milestones and targets are relevant, acceptable and robust. (...) The verification mechanisms, data collection and responsibilities described by Ireland are sufficiently robust to justify in an adequate manner the disbursement requests once the milestones and targets are assessed as completed (recital 45). (...) The relevant departments and other bodies are responsible and accountable for implementing, delivering and reporting on the individual investment and</p>	<p>Whereas the overall responsibility for the implementation of the plan rests with the Irish Government, a newly created Implementing Body within the Department of Public Expenditure and Reform is expected to be responsible for its strategic monitoring and management. It will be essential that the Implementing Body be put in a position to fully perform the role set out in the plan, which is to act as a single contact point for the Commission, ensure coordination among Irish authorities, report on progress on milestones and targets, oversee the implementation of control measures, provide technical and systems support, and communicate at national level to promote and publicise funding from the RRF. The Implementing Body is expected to report to the Minister for Public Expenditure and Reform. The plan does not explicitly specify whether the Implementing Body is also responsible for assuring that reporting on milestones and targets by accountable Departments and other bodies is correct. The plan provides a description of the institutional actors in charge of the implementation of individual reforms and investments. (...) The plan states that accountable Departments and other bodies will be required to apply the Public Spending Code. (...) all responsible Departments and bodies should be represented in a Delivery</p>

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	<p>reform commitments in the plan within their areas of competence. The Implementing Body for the National Recovery and Resilience Plan will be responsible for the strategic monitoring and management of the plan. A Delivery Committee, in which all accountable Departments and other bodies as well as the Implementing Body are represented, will maintain ongoing oversight over the implementation of the plan. (...) Ireland should provide the necessary details requested to ensure that the actors responsible for controls have the administrative capacity to exercise their roles and tasks. A dedicated milestone should ensure that a workload analysis on the audit body and Implementing Body is provided to the Commission by the time of the first payment request. (...) necessary resources should be allocated to the institutions involved (recital 50). The internal control system (...) presents a satisfactory process and structure, where the roles and responsibilities are clearly defined and the relevant control functions are appropriately segregated. (...) A reporting mechanism in the RRF Information System should be created to ensure final recipients data (...) are adequately recorded to declare the absence of conflict of interest for the accountable Departments and other bodies. (...) A dedicated audit report on the system should be undertaken. It should confirm the repository system functionalities and, in particular, the recording and storing of all relevant data related to the implementation of the recovery plan, including the achievement of milestones and targets, data on beneficiaries, contractors, subcontractors and their respective beneficial owners. The report should analyse any related weaknesses found and corrective actions taken or planned. A specific milestone should ensure the creation, before the first payment request is submitted, of a repository system for recording, storing and making available all relevant data related to the implementation of the recovery and resilience plan (recital 51). The monitoring and implementation of the recovery and resilience plan of Ireland shall take place in accordance with the following arrangements set out in the plan:</p> <ul style="list-style-type: none"> <li>• An Implementing Body shall have been created within the Department of Public Expenditure and Reform (...) responsible for the overall strategic monitoring and management of the plan as well as for the coordination among Irish authorities. The Implementing Body shall report to the Minister for Public Expenditure and Reform. It shall provide technical and systems support and communicate at national level to promote and publicise funding from the RRF (...) drawing up the requests for payment (...)</li> <li>• The Internal and EU Audit Unit of the Department of Public Expenditure and Reform shall be the Independent Audit Body for the plan (...) responsible for</li> </ul>	<p>Committee (...) Challenges relating to the proper staffing of the Implementing Body are expected to be addressed through the implementation of a dedicated milestone. (section 4.8, p. 63-65). The system presents a robust process and structure, where the roles and responsibilities are clearly defined and the relevant control functions are appropriately segregated. (...) The Independent Audit Body and Implementing Body are both located within the same public body, the Department of Public Expenditure and Reform, but as they are in different divisions there is a clear separation of functions between the two bodies. (...) The recovery and resilience plan states the procedures that are in place to ensure compliance with applicable Union and national law, throughout the implementation of all measures. The evidence, monitoring and reporting of irregularities is the responsibility of the accountable Departments and other bodies, which are expected to report to their management board if any risk of irregularities arises. The Implementing Body is responsible for overseeing the implementation of control measures. A memorandum of understanding is expected to be signed between the Implementing Body and each accountable Department and other body. It should set out, among other things: (i) audit and control requirements; (ii) document retention requirements; (iii) verification and reporting requirements for the audit trail; (iv) irregularities, fraud, conflict of interest, and double funding reporting requirements; (v) public procurement requirements; and (vi) monitoring and reporting requirements. The Implementing Body is expected to ensure awareness of national legislation and guidance in place and organise training on preventing conflict of interest, corruption and fraud. The Implementing Body is expected to prevent corruption and promote the integrity measures set out in the Ethics Acts and the Lobbying Act 2015, and to ensure the statutory protections available for whistle-blowers. (...) A reporting mechanism on the RRF information system is expected to be created to ensure final beneficiary details are adequately recorded to declare the absence of conflict of interest for the accountable Departments and other bodies. (...) A dedicated milestone is expected to ensure that a repository system be operational by the time of the first payment request. (section 4.10, p. 66-71).</p>

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	<p>conducting audits on the achievement of milestones and targets (...) verify the management declaration (...) Risk assessment shall be performed on an ongoing basis and shall be used as the basis for the audit plan. (...) It shall be ensured that the selected sample includes a sufficient number of measures.</p> <ul style="list-style-type: none"> <li>• Accountability for the delivery of a specific measure and the reporting on it shall lie with a department or another body designated as accountable for that measure,</li> <li>• Accountable departments and other bodies shall be required to apply the Public Spending Code that contains a set of rules, procedures and guidance to ensure value for money in public expenditure across the Irish Public Service. (...)</li> <li>• All responsible departments and bodies as well as the Implementing Body shall be represented in a Delivery Committee, which shall be established. The Delivery Committee shall meet at least quarterly. It shall be chaired by the Department of Public Expenditure and Reform, and deputy co-chaired by the Department of Taoiseach and the Department of Finance, at senior official level. It shall maintain ongoing oversight over the implementation of the plan and address issues as they arise. (...) be tasked with driving measure delivery and provide a forum for collaboration and coordination across the plan. Issues related both to the implementation of the plan and to the European Semester shall be subject to close cooperation between the Department of Public Expenditure and Reform, the Department of Taoiseach and the Department of Finance (annex, section 3.1, p. 61-62).</li> </ul>	
 <p><b>Greece</b></p> <p><a href="#"><u>Commission proposal for a draft Council implementing decision (and annex) Commission staff working document</u></a></p>	<p>The management control system involves four bodies, consisting of the Recovery and Resilience Facility Coordination Agency (RRFCA) within the Finance Ministry, line Ministries' competent services, implementing bodies and the Financial Audit Committee (EDEL). The overall responsibility to coordinate the implementation and monitoring is given to RRFCA. The majority of the implementing bodies responsible for the implementation of the measures remain to be identified and will need to be in place before the first request for funds (recital 35). An additional milestone is set requiring the establishment of the legal mandate of the Financial Audit Committee and the setup of the management control and audit systems to be able to: (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 ahead of the first payment claim by 30 September 2021. A dedicated audit report on the system set-up should be</p>	<p>A tailored-made Management and Control System was prepared for implementing the RRP in GR. The coordinating body is the RRFCA (active monitoring on the progress of the projects; verify the achievement of the milestones and targets set for each component and/or reform and investment; submit the payment requests to the European Commission, upon verification of the achievement of the milestones and targets through the RRF Management Information System (MIS), accompanied by the management declaration, as well as a summary of the audits carried out, including weaknesses identified and any corrective actions taken). The Implementing Bodies (IBs) will undertake the management and implementation of the approved projects, which will be checked by independent certified auditors, while the Ministries will support the monitoring of the projects' progress. EDEL, which is the competent Audit Authority for European Structural and Investment Funds since 2001, will be responsible of auditing the entire process before the payment claims will be submitted by the RRFCA. The Management and Control System states the procedures that are in place to ensure compliance to applicable Union and national law, throughout the implementation of</p>

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	<p>undertaken. The report should analyse any related weaknesses found and corrective actions taken or planned (recital 42). The internal control system is based on robust processes and structures: roles and responsibilities of the actors for controls and audits are clear, relevant control functions are appropriately segregated and the independence of actors performing audits is ensured; additional milestones are set to ensure all the systems, notably IT for collecting relevant information, are in place (recital 43). Monitoring and implementation will take place in accordance with the following arrangements:</p> <ul style="list-style-type: none"> <li>- the main body responsible for the coordination of the implementation and the monitoring will be the RRFCFA, an independent special public service of the Ministry of Finance. It will be the responsible body to verify that the set milestones and targets of the recovery and resilience plan have been completed and shall also act as the (single) liaison between the European Commission and the Greek authorities. Its tasks entail the active monitoring of the progress of the projects, on the basis of the agreed milestones and targets, and the submission of the payment requests to the European Commission upon verification of their completion, accompanied by a management declaration that the funds were used for their intended purposes and in accordance with the principle of sound financial management, as well as by a summary of the audits carried out, including weaknesses identified and any corrective actions taken;</li> <li>- the overall responsibility for the implementation of each specific measure falls under the competency of the relevant Ministry in close cooperation with the Recovery and Resilience Facility Coordination Agency;</li> <li>- All measures in the plan will be implemented by national bodies (“implementing bodies”) appointed by the competent Ministry and shall be responsible for the achievement of the agreed milestones and targets as well as the reporting of all data and documentation to the RRFCFA through the management information system that will be established;</li> <li>- the Financial Audit Committee (EDEL, s part of the General Secretariat for Fiscal Policy (State General Accounting Office) of the Ministry of Finance), shall safeguard the observance of the principles of sound financial management (annex, section 3.1, p. 258).</li> </ul>	<p>all measures. Furthermore, it clearly addresses all serious irregularities (fraud, corruption, conflict of interest) and potential double funding by allowing for controls and audits to be implemented in separate and distinctive levels. The proposed measures give assurance that there is an adequate level of control to prevent, detect and correct irregularities identified when using funds provided by the RRF. There are also no specific risks identified concerning irregularities to each components. The avoidance, detection and prevention of double funding will be ensured at all stages of the projects’ lifecycle, through robust procedures structured within the RRF Management and Control System. Roles and responsibilities of the actors for controls and audits are clear, relevant control functions are appropriately segregated and the independence of actors performing audits is ensured. The pending mandate of EDEL to audit the recovery and resilience plan, which will only be provided by a dedicated national legal act for the implementation of the Recovery and Resilience Facility, upon approval of the recovery and resilience plan is a shortcoming and is addressed through the implementation of a dedicated milestone (section 4.10, p. 86-89).</p>
	<p>A Commission for the Recovery, Transformation and Resilience, which gathers all ministers competent for the plan, is in charge of the political guidance and should be chaired by the President of the Government. A new Secretariat-General for European Funds within the Ministry of Finance shall act as the responsible</p>	<p>The national set-up for the control of the RRP is designed along the same lines and involves same main players as for implementation of the European Structural and Investment Funds. Secretariat-General of European Funds of the Ministry of Finance – which is also in charge of European funds – is entrusted with the responsibility for the</p>

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<p><b>Spain</b></p> <p><a href="#">Commission proposal for a draft Council implementing decision</a> (and annex)</p> <p><a href="#">Commission staff working document</a></p>	<p>authority for the RRP. That body should draw up requests for payment to the Commission, once the bodies responsible for the achievement of the relevant milestones and targets declare that these have been met, and the General Comptroller of the central government ('IGAE') provides reasonable assurance of their achievement. The satisfactory fulfilment of set milestones and targets over time is required to justify a disbursement request. An integrated information system should be set up and shared between all relevant administrations (recital 43).</p> <p>An independent validation with regards to the reasonability of a significant share of the cost estimates in the plan has been provided by IGAE, the audit body which will also coordinate the work of the regional bodies. IGAE, together with the internal control units of the different authorities are the main actors responsible for the control and audit of the plan (recitals 46 &amp; 48).</p> <p>An integrated system for the management and reporting of the milestones and targets is being developed in order to meet specific management and reporting requirements described in the RRP, and the status of its implementation should be confirmed with the first payment request through a dedicated audit report. Moreover, the establishment of the procedure and format of the information to be provided by the entities of the State, Autonomous Communities and local public sector for the monitoring of projects and the accounting execution of their expenditure should be set out as a specific milestone to be fulfilled at the latest by the time of the submission of the first payment request (recitals 49 &amp; 50).</p> <p>Monitoring and implementation will take place in accordance with the following arrangements:</p> <ul style="list-style-type: none"> <li>- The Commission for Recovery, Transformation and Resilience, chaired by the President of the Government, has established the general policy guidelines for the development and implementation of the RRP and shall monitor its implementation. Its work will be assisted by a Technical Committee of 20 members of the public administration chaired by the Secretariat-General for European Funds.</li> <li>- A newly set up Secretariat-General for European Funds within the Ministry of Finance will be the responsible authority for the plan vis-a-vis the European Commission. It will monitor the submission of payment claims, which will be based on the achievement of milestones and targets.</li> <li>- While the Ministry responsible for each measure will be in charge of taking action to achieve the related milestones and objectives in line with the budgeted resources, the Secretariat-General for European Funds will be the body drawing up the requests for payment to the European Commission. In addition, IGAE will</li> </ul>	<p>overall coordination of the plan, including the contacts with the European Commission, the monitoring of progress on milestones and targets and the submission of requests for payments and management declarations to the Commission. IGAE will act as the Control Authority of the RRP and will, as Audit Authority and together with regional bodies, also coordinate the actions to be carried out.</p> <p>Concerning the RRP implementation, line ministries are responsible for the verification and monitoring of progress on milestones and targets. Implementation control systems are in line with what has been developed for the Structural Funds. The National Anti-Fraud Coordination Service will be responsible for coordinating actions to protect the financial interests of the EU against fraud in cooperation with the European Anti-Fraud Office (OLAF). It will rely on the national systems such as the National Subsidy Database and the Procurement Platform.</p> <p>The second level of management control is entrusted to independent internal control bodies in the various administrations involved which act with complete autonomy and independence from the bodies responsible for managing the actions and operations covered by each component. The RRP implementation will also be facilitated with a comprehensive IT system, which will document progress and fulfilment of milestones and targets, provide an audit trail, document all underlying transactions, and will also articulate with ARACHNE. However, the IT system is not in place yet. In order to detect potential double funding through EU and national sources, the implementing bodies be able to conduct cross-checking by having access to sources such as National Subsidy Database and the Public Sector Procurement Platform (section 4.10, p. 93-95).</p>

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	<p>carry out checks to certify the achievement of milestones and objectives, as well as the results achieved.</p> <p>- Arrangements have been set up to involve key actors to implement the plan. A new Sectoral Conference for the plan is set up with the aim of channeling cooperation between regions, local entities and central government to implement the plan (annex, section 3.1, p. 273).</p>	
 <p><b>France</b></p> <p><a href="#">Commission proposal for a draft Council implementing decision</a> (and annex)  <a href="#">Commission staff working document</a></p>	<p>The Ministry of Economy, Finances and Recovery, together with the General Secretariat of European Affairs, is responsible for the monitoring and implementation of the RRP (recital 38). Verification mechanisms, data collection and responsibilities appear sufficiently robust to justify in an adequate manner the disbursement requests once the milestones and targets are assessed as completed (recital 40). The national regulatory framework represents a robust internal control system whereby clear roles and responsibilities are distributed to the competent actors: at central government level, the Minister of Economy, Finance and Recovery is responsible for steering the recovery plan, in permanent consultation with the General Secretariat for European Affairs (SGAE); the plan is monitored by the “Secrétariat Général France Relance” attached to the Prime Minister and the Minister of Economy. Implementation is delegated to the Ministries by means of “conventions de délégation de gestion” (comprising notably the control of milestones and targets) and “chartes de gestion” (recital 45).</p> <p>The national system in place to control the national budget is also responsible for internal control on RRF spending. The “Commission interministérielle de Coordination des Contrôles” (CiCC) is the national audit and control coordinator (recital 45).</p> <p>The SGAE is coordinating central administrations involved in the plan, and is supported in the implementation and monitoring process by the “Recovery Secretariat” in charge of the “France Relance” plan” (of which the investments of the French recovery and resilience plan constitute a sub part). The Recovery Secretariat is directly attached to the Prime Minister and the Minister of Economy, Finance and Recovery. The implementation of the reforms will be more closely monitored by each relevant Ministry (where an advisor is specifically responsible for monitoring, implementing and reporting on the reforms included in the recovery and resilience plan) (annex, section 3.1, p. 107).</p>	<p>At central government level, the Minister of Economy, Finance and Recovery (MEFR) is responsible for steering the recovery plan, in permanent consultation with the General Secretariat for European Affairs (SGAE). The Plan is monitored by the “Secrétariat Général France Relance” attached to the Prime Minister and the MEFR. The implementation is delegated to the Ministries by means of “conventions de délégation de gestion” and “chartes de gestion”. With regard to the internal control system, the authorities in charge of the Recovery and Resilience Facility will rely on the national system in place in France to control the national budget. The “Commission interministérielle de Coordination des Contrôles” (CiCC) is appointed as the national audit and control coordinator. The national regulatory framework represents a robust internal control system whereby clear roles and responsibilities are allocated to the competent actors. The audit summary will be prepared based on the reports produced by the various control bodies (internal and external), with no further details are provided on how these various bodies will report to the CiCC (CiCC’s audit approach for the ESI Funds combines three types of audits, with a strong emphasis on system audits and further horizontal or thematic audits). An audit strategy tailored to the specificities of the Recovery and Resilience Facility will still need to be drawn up.</p> <p>The 2016 national strategy to combat fraud against European funds already provides a framework for preventing misuse of EU funds. Several actors are relevant for fighting fraud: MICAF (“Mission interministérielle de coordination anti-fraude”), AFA (“Agence française anticorruption”), DGFIP (“Direction générale des finances publiques”) and “le Haut-conseil pour la transparence de la vie publique”.</p> <p>A circular is to be signed by the Prime Minister relative to (a) the system organisation and the obligations of each structure in terms of ensuring reliability and control of data and (b) procedures for collecting and storing data on monitoring indicators, a milestone relating to its signature has been required. Moreover, a report by the CiCC on the organisation of audits will set out the audit strategy envisaged, including a description of the audit work on payment claims (section 4.10, p. 80-83). Fulfilment of such milestone is foreseen for 4Q 2021 and first disbursement under the RRF is dependent upon fulfilling this milestone (see annex, section 2.1, p. 99).</p>

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 <p><b>Croatia</b></p> <p><a href="#">Commission proposal for a draft Council implementing decision (and annex)</a>  <a href="#">Commission staff working document</a></p>	<p>Implementation of the measures of the recovery and resilience plan should involve several government institutions. A Central Coordinating Body, to be established under the Ministry of Finance, would constitute the lead national body tasked with the overall coordination and monitoring of the recovery and resilience plan, including active monitoring of the progress of the measures, on the basis of the milestones and targets set for each component. The immediate responsibility for implementing the reform and investment of the recovery and resilience plan will lie with the competent Ministries, while the Implementation Committee at the level of Ministers should ensure consistency in the use of all Union funds. (...) Whereas the recovery and resilience plan presents comprehensive coordination, implementation and monitoring arrangements, its implementation should crucially hinge on the administrative and implementation capacity of the implementing bodies, some of which are yet to be identified or established. Therefore, particular attention is to be paid to setting up the implementation and coordination structure, of which the Central Coordinating Body is envisaged to be set up by the end of 2021 as reflected in the dedicated milestone (recital 40). The system for the implementation of the recovery and resilience plan in Croatia (...) is coherently designed and based on robust processes and structures (...). The coordinating body for the implementation of the plan should be the Directorate for Macroeconomic Analysis within the Ministry of Finance. For each component and sub-component, the competent authority at ministry and central government office level has been appointed for the implementation of the reforms and the investments (...). The National Fund department within the Ministry of Finance should be the body responsible for preparing and sending the payment requests to the European Commission, on a semi-annual basis, upon verification of the achievement of the milestones and targets, and accompanied by the management declaration and the summary of the audits carried out. The tasks of the audit authority are assigned to the Agency for the audit of the European Union programme implementation system ('ARPA') (recital 45). (...) The milestones pertaining to the establishment of the legal mandate of the bodies involved in the implementation and control, the Coordinating body and the upgrades of the IT system should be fulfilled before the submission of the first payment request. In addition, the actors responsible for controls should have the legal empowerment and administrative capacity to exercise their planned roles and tasks, provided that the milestones pertaining to the workload analysis and the recommendations stemming from it are fulfilled at the latest by the time of the submission of the first payment request (recital 46).</p>	<p>The Croatian structure tasked with carrying out the implementation of the plan, monitoring of progress and reporting is built around four main bodies that will each have responsibility to execute the management and control system to be established. First, the Recovery and Resilience Facility Central Coordinating Body under the Ministry of Finance, constitutes the lead national body tasked with the overall coordination and monitoring of the recovery and resilience plan(...) Second, the responsibility for the implementation of each specific measure is well defined and falls in most cases on the competent Ministry, whose services will support the monitoring of the projects' progress and maintain close cooperation with the RRF Coordination Body and the implementing bodies. Third, all measures in the plan will be monitored by the Implementation Committee, which will ensure consistency and coherence in the use of the EU funds. Fourth, the Agency for the Audit of the European Union Programmes Implementation System (ARPA) will be mandated to carry out audits (...). In order to provide general policy orientations, the Steering board, headed by the Prime Minister, oversees the management and implementation of the plan. (...) The Croatian plan presents a detailed overview of the monitoring and reporting mechanism foreseen. More specifically, the management and control system includes a dedicated monitoring phase covering the whole lifecycle of the measures. This includes analytical processes that will be established, in order for the implementing bodies to notify the RRF Coordination Body on a periodical basis on the progress made in the achievement of the milestones and targets. (...)</p> <p>(...) the lead body tasked with the overall coordination, the RRF Central Coordination Body, is an independent special public service under the Minister of Finance. (...)The legal mandate of the RRF Coordinating Body and the mandate of other bodies involved in the implementation and monitoring is defined in the plan. (...) the implementation of the plan will crucially hinge on the administrative and implementation capacity of the implementing bodies and will need to be closely monitored. The bodies responsible for the implementation of the investments are reforms are clearly identified and, in the majority of cases, have substantial expertise and knowledge stemming from the implementation of the ESI Funds. Nevertheless, it remains important to assess their capacity needs further, in order to ensure sufficient resources for implementation. In some cases, it is not clear how the public-private partnerships foreseen will interact with the local organizations (...) (section 4.8, p. 61-62).</p> <p>The Croatian plan adequately describes the system for the implementation of the recovery and resilience plan in Croatia. The system presents a robust process and structure, where the roles and responsibilities are clearly defined, and the relevant control functions are appropriately segregated. (...)The National Fund department within the Ministry of Finance is the body responsible for preparing and sending the</p>

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	<p>The monitoring and implementation of the recovery and resilience plan (...): A multi-level governance, monitoring and implementation structure shall be set up with dedicated tasks and responsibilities applicable at each level as set out hereunder: a) Steering board, chaired by the Prime minister, responsible for the political leadership and monitoring of the implementation of the plan. b) Implementation Committee, made up of representatives of the cabinet of the Prime minister, coordinating body, implementing bodies, audit authority, body responsible for sending payment claims, and the Ministry of Regional Development and EU Funds, responsible for the overall monitoring and implementation of the plan as well as ensuring consistency with other EU funds. c) Central Coordinating Body, set up under the Ministry of finance (Directorate for macroeconomic analysis) and tasked with the operational coordination and monitoring of the recovery and resilience plan, including the active monitoring of the progress in implementing the measures on the basis of the milestones and targets set for each component. d) Audit authority, the Agency for the Audit of the European Union Programmes Implementation System, mandated to carry out audits in the scope of the Croatian recovery and resilience plan. e) Body responsible for sending payment claims, the National Fund under the Ministry of Finance, responsible for drawing up and submitting payment requests and management declarations. f) Implementing bodies and agencies responsible for the implementation of each specific measure as well as the monitoring of the projects' progress. (...) (annex, section 3.1, p. 268).</p>	<p>payment requests to the European Commission. (...)The coordinating body, in cooperation with the National Fund, will carry out checks to confirm that the milestones and targets have been met. (...)All bodies in charge of implementing the components/sub-components are involved in the implementation of the European Structural and Investment (ESI) Funds 2014-2020 as bodies in the management and control systems or as beneficiaries of the projects (...) (section 4.10, p. 66-68).</p>
 <p align="center"><b>Italy</b></p> <p><a href="#">Commission proposal for a draft Council implementing decision</a> (and annex) <a href="#">Commission staff working document</a></p>	<p>The plan identifies clear actors (bodies/entities) and describes their roles and responsibilities for the performance of the internal control tasks. The Ministry of Economy and Finance has been attributed the task of overall coordination and an independent Audit Body has been set up. Ad hoc recruitments are envisaged to strengthen administrative capacity (recital 43). The control systems and other relevant arrangements, including for the collection and making available of data on final recipients, are provided for and a relevant milestone is set to ensure adequate mechanisms for collecting and transmitting information (recital 44). For the transitional system, the Audit Body shall provide an audit report confirming the repository system functionalities with the first payment request (recital 45). For the prevention, detection and correction of fraud, corruption and conflicts of interests the strengthening of existing provisions is envisaged in the context of the Plan's implementation. In addition to the role of Guardia di Finanza, the Anti-Corruption Authority (ANAC) and the Italian Court of Auditors, the use of a Unique</p>	<p>Organizational structure aims at ensuring: (i) the timely and effective implementation of the measures included in the plan, carried out by central administrations (Ministries), as well as by the regional and local authorities; (ii) the central coordination for monitoring the achievement of the milestones and targets and monitoring the implementation of the plan. At political level, a steering committee will be set up, with the task of monitoring the progress of the plan's implementation, with the possibility to propose the activation of substitute powers in case of implementation issues and the regulatory changes as necessary. At operational level, a central structure for the coordination and monitoring of the plan ("Central Service for the RRP") will be established at the Ministry of Economy and Finance – Department of State General Accounting. This structure will be composed of operational units for monitoring, financial management, control, reporting and technical and operational support. Moreover, coordination structures for the monitoring of plan's implementation will be identified at the level of each central administration responsible for the relevant measures. The model provides for the establishment of an Audit Body responsible for</p>

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	<p>Project Code and ARACHNE are referred to, also in view of avoiding double funding risks (recital 46). Monitoring and implementation will take place in accordance with the following arrangements:</p> <ul style="list-style-type: none"> <li>- a number of coordinating structures are to be created for the monitoring and implementation of the plan. These include in particular: (i) a steering committee (“cabina di regia”) established at the Presidency of the Council of Ministers, with the main task to steer and coordinate the implementation of the plan; (ii) a consulting body for social dialogue, composed of representatives of social partners and other relevant stakeholders including local entities; (iii) a technical secretariat established at the Presidency of the Council of Ministers, at least for the duration of the plan, to support the activities of the steering committee and of the consulting body; (iv) a regulatory unit established at the Department for Legal and Legislative Affairs of the Presidency of the Council of Ministers, at least for the duration of the plan, tasked with the identification of implementation bottlenecks stemming from regulatory issues and the development of proposals for solutions, including as regards the revision and rationalization of regulatory dispositions; (v) a central coordination structure at the Ministry of Economy and Finance, empowered to perform the overall coordination and monitoring of the implementation of plan (including in relation to milestones and targets), the control of the regularity of procedures and expenses and the reporting, and the technical and operational support to the implementation phases. This centralised structure shall act as a single point of contact at national level for the European Commission;</li> <li>- the Ministry of Economy and Finance also ensures the evaluation of the results of the plan;</li> <li>- coordination structures shall be identified at the level of each central administration responsible for measures included in the plan, tasked with the management, monitoring, reporting and control on the relevant interventions, including in relation to the supervision of implementation and progress towards the achievement of milestones and targets;</li> <li>- enforcement mechanisms in case of implementation issues, including through the activation of substitution powers vis-à-vis the administrations responsible for the measures of the plan, are envisaged with the aim to guarantee a timely and effective delivery of projects and ex-ante mechanisms for the resolution of conflicts are set to be put in place.</li> </ul> <p>Recruitment of temporary personnel is envisaged. Budgetary resources are to be allocated for the activation and functioning of the technical secretariat and the</p>	<p>the internal control system, to protect the financial interests of the Union and more specifically to prevent, identify, report and correct cases of fraud, corruption or conflict of interest. This body is established at the Ministry of Economy and Finance, Department of State General Accounting – IGRUE and its independence is ensured by segregation of functions. The distribution of roles and responsibilities is enshrined in legal acts, which also envisage the simplification of procedures and strengthening of administrative capacity. The Plan identifies specific bodies in charge of the control system and dedicated IT system for monitoring, with a transitory system being put in place in the interim.</p> <p>The risk analysis to determine projects subject to control and audit aims to target projects, contracts, contractors and beneficiaries more prone to risk of fraud including double funding of the same expenditure. The assignment, in compliance with current national regulations, of the unique project code (CUP) for each investment project registered in the system (in the first phase through the transitional arrangements and in a second phase through ReGiS) aims at preventing double financing and reducing the risk of fraud. The ReGiS unitary system will also be used for the management of ESI funds 2021-2027 and national sources of financing. This makes it possible to verify and monitor, within a single database, the projects financed under the recovery and resilience plan but also under other EU programs and national resources. The control function is legally empowered and the strengthening of administrative capacity is envisaged. Specific milestones are set at the time of first disbursement to ensure the proper system is in place (section 4.10, p. 84-88).</p>

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	<p>regulatory unit for rationalization and improvement of regulation established at the Presidency of the Council of Ministers. Technical and operational support to central and local administrations is envisaged, including through the use of public capital companies, a pool of experts for technical assistance, and the possibility to resort to external expertise.</p> <p>The arrangements also provide for the set-up of a new integrated IT system ("ReGiS") and the adaptation of the current systems until ReGiS becomes operational. The existing audit service Inspectorate General for Financial Relations with the European Union (IGRUE), within the Ministry of Economy and Finance, shall be tasked with the coordination of the audit systems and conducting the controls with the support of the State Territorial Accounts Office (RTS). Enhanced arrangements with Guardia di Finanza and relevant independent authorities such as the national anti-corruption agency ANAC shall be concluded, thus reinforcing the role that the Italian legal system already attributes to these authorities in relation to the protection of public finances, including those from the EU (annex, section 3.1, p. 564-566).</p>	
 <p><b>Cyprus</b> <a href="#">Commission proposal for a draft Council implementing decision (and annex)</a> <a href="#">Commission staff working document</a></p>	<p>The Monitoring Committee, chaired by the Director General of the Directorate General for European Programmes, Coordination and Development ('DG EPCD') and attended by the Directors-General of Ministries and Deputy Ministries involved in the plan, is responsible for centrally monitoring progress in implementation. The overall responsibility for the monitoring and implementation of the recovery and resilience plan is assigned to the Directorate for Recovery and Resilience of DG EPCD, which is the Coordinating Authority. Its role consists in coordinating the implementation of the measures, certifying the achievement of the milestones and targets, drafting progress reports, and liaising with the Commission, including submitting payment requests (...). In that role it is assisted by two specialised monitoring bodies that would certify the achievement of the milestones and targets for the measures in the plan that require specialised input. The implementation of the various investments and reforms in the plan is the responsibility of the implementing bodies (recital 39). The control and audit system developed by Cyprus is coherently designed (...) pending development of a dedicated Monitoring Information System for management and monitoring of the plan (...), an adequate transitory repository system should be set up. A transitory repository system or the dedicated Monitoring Information System should record and store the relevant data related to the implementation of the recovery and resilience plan, in particular on the achievement of milestones and targets, data on final recipients, contractors,</p>	<p>The governance arrangements proposed by Cyprus for implementation of the overall plan are robust and the monitoring and reporting mechanism appears sufficient. The main actors are the Monitoring Committee, the Coordinating Authority, the Costing Coordinator, the Monitoring Bodies and the Implementing Bodies. A Monitoring Committee, approved by the Council of Ministers for the high-level monitoring of the progress in the implementation of the plan and for addressing risks and resolving issues which may have an impact on implementation is going to be established. (...)The Directorate for Recovery and Resilience (D-RR) of the DG-EPCD has been designated as the Coordinating Authority. (...)The Verifications and Certification Directorate of the Treasury of the Republic of Cyprus is designated as the Costing Coordinator of the plan. (...)The specialised Monitoring Bodies are entrusted with the task of monitoring the progress, supporting the implementing bodies in addressing problems, supporting the Coordinating Authority in drawing up progress reports and certifying the achievement of the milestones and targets for parts of the plan that require specialised input. (section 4.8, p. 73-75).</p> <p>The plan clearly identifies the actors responsible for controls and audit and defines their roles. (...)The National Control and Audit Coordinator for the implementation of the plan, which is the Verifications and Certification Directorate of the Treasury of the Republic of Cyprus, supports the Coordinating Authority in overseeing controls by all stakeholders, including Implementing Bodies, in accordance with the management and control system of the plan and the national and EU legislation. In that respect, it is</p>

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	<p>subcontractors and beneficial owners (...) Cyprus should implement the transitory repository system or the dedicated Monitoring Information System with the required functionalities (...) by confirming the completion of its implementation with the submission of the first payment request. A dedicated audit of the system should attest that it has the required functionalities (...) (recital 45). The internal control system is based on robust processes and structures. Roles and responsibilities of the actors for controls and audits are clear, relevant control functions are appropriately segregated and the independence of actors performing audits is ensured. The actors responsible for controls have the legal empowerment and administrative capacity to exercise their planned roles and tasks. The procedures described in the plan for controls and audits have entered into force and responsibilities of the bodies involved have been defined by means of the decision of the Council of Ministers approving the plan. The designated audit bodies are the Audit Office of the Republic of Cyprus and the Internal Audit Service of the Republic of Cyprus. They are mandated to conduct ex-post audits to check whether implementing bodies carry out procedures to prevent, detect and correct fraud, corruption and conflicts of interest, when using the funds (...). Moreover, there are control arrangements at several levels aimed at avoiding double funding from other Union programmes as well as compliance with applicable rules (recital 46).</p> <p>The monitoring and implementation of the recovery and resilience plan of Cyprus has been set out in the Council of Ministers decision of 14 May 2021 (...). They shall take place in accordance with the following arrangements:</p> <ul style="list-style-type: none"> <li>• The Monitoring Committee, chaired by the Director General of the Directorate General for European Programmes, Coordination and Development and attended by the Directors-General of Ministries and Deputy Ministries involved in the plan, shall be responsible for centrally monitoring progress in implementation, resolving issues and responding to risks at the highest technical level. It shall convene at least before each submission to the Commission of requests for payment and progress reports (...). It may rely on reporting and other support from the Coordinating Authority.</li> <li>• The Coordinating Authority, which is the Directorate for Recovery and Resilience of the Directorate General for European Programmes, Coordination and Development, shall be responsible for the monitoring and implementation of the recovery and resilience plan at operational level. Specifically, the Coordinating Authority is responsible for monitoring, verifying and certifying the achievement of the milestones and targets of measures of the plan and ensuring</li> </ul>	<p>expected to also monitor the status of the findings of ex post audits, acting as the intermediate body between the Coordinating Authority and the IAS and the Audit Office of the Republic of Cyprus (together, "the audit bodies"). The National Control and Audit Coordinator is not expected to be involved in the planning and execution of the audits, which is within the sole responsibility of the audit bodies. The Control and Audit Coordinator has the responsibility to oversee the treatment of serious irregularities, meaning fraud, corruption and conflicts of interests, and to ensure that double funding is avoided. The Implementing Bodies will have the first line responsibility to prevent, detect, report and correct conflicts of interest, corruption and fraud, and avoid double funding. (...) The envisaged audit processes are adequate. (...) Any weaknesses identified will be reported to the Commission and where relevant to OLAF. (...) The plan stipulates that the key national actors responsible for audit, namely the IAS and the Audit Service of the Republic, are independent. (...) The plan sets out several additional layers of controls to avoid serious irregularities and avoid double funding. (...) There are also adequate procedures in place for the correction of serious irregularities, including recovery of funds and prosecution. (...) A dedicated Monitoring Information System (MIS) will be used by the Coordinating Authority for the implementation of the plan. Its core functionalities, or a contingent repository system with the required functionalities, are expected to be in place by 31 December 2021. Cyprus is expected to submit a dedicated audit report confirming the effectiveness of the functionalities of the repository system by 31 March 2022 and in any case by the first payment request. (section 4.10, p. 76-79).</p>

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	<p>the timely submission of all information (...). is assisted by two specialised Monitoring Bodies designated for specific measures of the plan.</p> <ul style="list-style-type: none"> <li>• The National Control and Audit Coordinator for the implementation of the plan, which is the Verifications and Certification Directorate of the Treasury of the Republic of Cyprus, shall be responsible for supporting the Coordinating Authority in overseeing controls by all stakeholders, including Implementing Bodies (...) it shall also monitor the status of the findings of ex post audits, acting as the intermediate body between the Coordinating Authority and the Internal Audit Service of the Republic of Cyprus and the Audit Office of the Republic of Cyprus (...) shall not be involved in the planning and execution of the audits, which is within the sole responsibility of the audit bodies. It shall manage and process all information (...) it has the responsibility to oversee the treatment of serious irregularities, meaning fraud, corruption and conflicts of interests, and ensure that double funding is avoided through controls of the information submitted by the Implementing Bodies.</li> <li>• The Implementing Bodies shall have the first line responsibility to prevent, detect, report and correct conflicts of interest, corruption and fraud, and avoid double funding(...)</li> <li>• The Internal Audit Service of the Republic of Cyprus is responsible for conducting ex post internal audits in any central government body including the audit of the achievement of milestones and targets of the plan, through an appropriate sampling method. The Audit Office of the Republic of Cyprus is responsible for conducting financial, performance and compliance ex post (and in some cases real time) external audits for projects implemented under the national budget through an appropriate sampling method which complies with the International Organisation of Supreme Audit Institutions (INTOSAI) standards(...)</li> <li>• The Coordinating Authority shall be the body drawing up the requests for payment to the European Commission. The Coordinating Authority shall be supported by the National Control and Audit Coordinator in retrieving the results of audit procedures undertaken by the audit bodies (including the Internal Audit Service and the Audit Office), as well as all cases of serious irregularities, including cases of fraud or suspicion of fraud, corruption and conflicts of interest, that shall feed into the summary of audits, which will accompany payment applications (annex, section 3.1, p. 190-191).</li> </ul>	

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 <p><b>Latvia</b></p> <p><a href="#">Commission proposal for a draft Council implementing decision</a> (and annex)</p> <p><a href="#">Commission staff working document</a></p>	<p>The existing national framework for the implementation of shared management funds is responsible for RRF implementation. The Ministry of Finance will be tasked with coordinating the implementation of the plan, whereas the State Chancellery, line Ministries and the Central Finance and Contracting Agency should be tasked with ensuring and monitoring the implementation (recital 28). Likewise, the existing national framework for the implementation of structural funds will be responsible for controlling adequate use of EU monies (recital 33). A specific milestone related to IT systems for reporting and monitoring of RRP has been introduced ahead of first payment request being presented (recital 35). The implementation of the plan shall be coordinated by the Ministry of Finance which will perform the functions of the Managing Authority separately from its other functions, including those of the Audit Authority. It is in charge of the development of the management and control system of the plan, coordinating the reporting process during the implementation of the plan (a half-yearly report on the compilation and progress of the plan) and other functions. The Central Financing and Contract agency (CFCA) has been designated as an intermediary body delegated with responsibilities for implementation, control and monitoring of the plan. The Audit Authority, which is independent from the other departments of the Ministry of Finance will develop a plan audit strategy and prepare a summary of the audits carried out to accompany the request for payments. The sectoral ministries and the State Chancellery shall perform the responsibilities related to the implementation of the plan. The involvement of the authorities in the implementation of the plan takes place within the defined framework of their core activities and functions. Financing of sectoral ministries for the implementation of the plan shall be allocated in accordance with the relevant national procedures for the financing from the state budget. A separate budget programme for Recovery and Resilience plan-related financial flows is provided in the state budget, which ensures the traceability and separability of the financial flows (annex, section 3.1, p. 143).</p>	<p>Control and audit systems are developed based on the existing Cohesion Policy structures. The implementation of the RRP will be ensured by the sectoral ministries in cooperation with the Ministry of Finance as the lead ministry, the Central Finance and Contracting Agency (CFCA), the Audit Authority and the Procurement Monitoring Bureau. The audit authority, an independent and appropriately segregated unit of the Ministry of Finance, performs horizontal system audits, creates an audit strategy, and gives opinions about the management and control system compliance with the requirements EU and national normative acts. It also prepares a summary of the audits carried for the RRP progress report and payment requests. CFCA will ensure the monitoring process of investment projects with a focus on double funding, state aid checks, as well as controls on the detection and prevention of corruption, conflict of interest and fraud. The procurement monitoring bureau performs public procurement procedure pre-checks. The Audit Authority will carry out audits similar to those of the EU funds 2014-2020 and 2021-2027 periods. All information related to the implementation and monitoring of the RRP plan will be stored in a single IT system, the KPVIS. The system will be used by all institutions involved in the implementation of the RRP plan, including beneficiaries and monitoring authorities such as CFCA, the procurement monitoring bureau, the Ministry of Finance, line ministries and audit authorities. The KPVIS will ensure the necessary audit trail and milestones and targets reporting of the components under RRF. The RRF module in KPVIS will become available by 1st quarter 2022, before the first payment request is submitted to the Commission. The process to prevent, detect and correct fraud, corruption and conflict of interest is in place. These controls will be carried out by the Procurement monitoring bureau and CFCA during the implementation of investments/projects, and by line ministries in the implementation of reforms. Arachne will be used. Arrangements to avoid double EU funding are put in place and the RRP provides sufficient information on the administrative capacity of coordinating and implementing bodies (section 4.10, p. 61-63).</p>
 <p><b>Lithuania</b></p> <p><a href="#">Commission proposal for a draft Council implementing</a></p>	<p>The Ministry of Finance is the managing authority responsible for the coordinating the implementation and monitoring of the plan and the main contact point for the Commission. The Central Project Management agency is the administrating authority of the plan (responsible for assessing and selecting projects; ensuring compliance with project contracts, national and the Union legislation). Sectoral ministries and authorities under their control are responsible for the implementation and reporting on the milestones and targets (recital 33).</p>	<p>The RRP management and control system will be based on the model used for the EU Structural Funds, which is undergoing significant changes for the 2021-2027 funding period, and will be governed by the same principles and rules, except where different procedures and processes are needed to fulfill the specific requirements of the RRF Regulation. The system will encompass a set of functions and procedures for the management and control of RRP to be carried out by (i) the managing authority, (ii) the administering authority and (iii) the audit authority within their remit, ensuring</p>

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<p><a href="#">decision</a> (and annex)  <a href="#">Commission staff working document</a></p>	<p>The internal control system is based on existing processes and structures and clearly identifies actors (bodies/entities) and their roles and responsibilities for the performance of the internal control tasks. The system relies on the model used for the structural funds for the 2021-2027 period and rests on a newly build authority being set up (recital 38). A milestone is set to ensure certain audit and control are put in place to be completed by the time of the first payment request (recital 39).</p> <p>Implementation of the plan will be coordinated by the Ministry of Finance as managing authority, with functions segregated from its other functions. The Audit Authority, comprising of two departments of the Ministry of Finance and independent from the other departments of the Ministry, carries out audits according to the adopted audit strategy and prepares a summary of the audits to accompany each payment request. The sectoral ministries shall perform the responsibilities assigned to them, mostly related to practical implementation of the plan. The public body Central Project Management Agency (CPMA) shall be the Administering Authority responsible for project monitoring and control, including on the spot checks, as well as for the drawing up and submission of the payment request. The implementation and monitoring of the plan requires additional human resources. Around 16 full time equivalent jobs shall be allocated in the Managing Authority within the institution’s existing resources and around 100 new employees shall be hired in the CPMA to exercise plan-related functions (annex, section 3.1, p. 202).</p>	<p>compliance with the provisions and principles of European Union (EU) and national legislation.</p> <p>As of 1 May 2021 the functions of the audit authority have been assigned to the Central Internal Audit Division and to the Department for Conformity Assessment and Declaration of Expenditure within the Ministry of Finance. These two departments are functionally independent from other departments of the Ministry of Finance, are directly accountable to the Minister of Finance, and have direct and unhindered access to all levels of the organisation. The adoption of an audit strategy is planned for September 2021. It is foreseen that the audit authority will be carrying out both the assessment of the effectiveness of the internal control system of the authorities responsible for the implementation of the RRF (system audits) as well as audits of selected projects focusing on performance aspects (and expenditure audits, if needed). The audit authority will also ensure the follow-up of recommendations made and report back to the managing authority on their state of play. The Public Procurement Office, Financial Crime Investigation Service, Special Investigation Service and the Competition Council are also part of the control and monitoring system for the RRF (section 4.10, p. 61-63).</p>
 <p><b>Luxembourg</b></p> <p><a href="#">Commission proposal for a draft Council implementing decision</a> (and annex)  <a href="#">Commission staff working document</a></p>	<p>The Directorate for Economic and Budgetary Affairs within the Ministry of Finance has overall responsibility for the plan and acts as a single point of contact for the Commission. It is also responsible for drawing up the payment request and management declarations and it coordinates and monitors the implementation of the recovery and resilience plan. It will aggregate all the information relating to the indicators, carry out consistency checks and, more generally, quality control. A specific milestone has been added ensuring that an IT system for the management and reporting of the milestones and targets will be developed ahead of its first payment request (recital 36). The General Finance Inspectorate (Inspection Générale des Finances – “IGF”), which is also the audit authority for shared management funds, will act as the audit authority for the implementation of the plan, carry out audits of operations and a system audit every year and issue an annual audit report (assessing whether the management and control system is functioning effectively and providing reasonable assurance that the milestones and targets declared in the payment requests are correct). The audit authority is</p>	<p>The national set-up for RRF control rests on the Directorate for Economic and Budgetary Affairs within the Ministry of Finance which has overall responsibility for the plan and acts as a single point of contact for the Commission. It is also responsible for drawing-up of the payment requests and management declarations and it will coordinate, monitor the implementation of the RRF and collect the data on the indicators from the final recipients. The audits will be carried out by the audit authority for the RRF in LU, i.e. “l’Inspection Générale des Finances”. IGF is also the audit authority for the European Structural and Investment Funds and it is independent of the service gestionnaire, therefore ensuring segregation of functions. The Commission single data-mining and risk scoring tool will be used. Double funding is being tackled from the programming phase of each component. First, at the level of final recipient, who must indicate the sources and amounts of any other funding, outside the Facility support, received or applied for in the same financial year for the same action or for other actions. The same final recipient must also certify, as part of his application for reimbursement, that the absence of such a risk has been verified and documented. The</p>

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	<p>independent from the managing department, which ensures an appropriate separation of functions (recital 37). The following arrangements will apply: - The Directorate for Economic and Budgetary Affairs within the Ministry of Finance shall have overall responsibility for the implementation of the plan and act as a managing department and a single point of contact for the Commission. It will draw up the payment requests and management declarations and coordinate and monitor the implementation of the plan. It shall also collect the data on the indicators as submitted by the final recipients, and carry out the management verifications. It will also be responsible for aggregating all the information relating to the indicators for which it shall also carry out a consistency check and, more generally, a quality control. The managing department shall also be responsible for communicating and making use of these monitoring data, both in the coordination committees and in the annual implementation report. It will carry out checks (including on-the-spot) on the administrative, financial, technical and physical aspects of the operations, in all stages of the management of a measure included in the recovery and resilience plan. In addition, specific measures shall be implemented to check compliance with the rules relating to public procurement, to prevent corruption, and to protect financial interests of the EU. - The General Finance Inspectorate (IGF) shall be the audit authority for the recovery and resilience plan. Its audit approach will be based on: annual system audit (covering the system in place for the reporting of the milestones and targets and covering also the internal control system for preventing, detecting and correcting fraud, conflict of interest, corruption and double financing) and annual audits of operations (based on an adequate sample) (annex, section 3.1, p. 38-39).</p>	<p>managing department must therefore ensure that the final recipient's accounting and financial information system allows accurate monitoring of the sources of funding and, where appropriate, of each of the programmes in which the final recipient participates. In addition, coordination meetings with the representatives involved in the implementation of shared management funds are also foreseen, sharing information in relation to financing of different projects. The managing department will also perform documentary checks. Additionally, IGF will also perform audits which should ensure that the funds have been managed in accordance with all applicable rules and that systems are able to prevent, detect and correct cases double funding (section 4.10, p. 53-56).</p>
 <b>Austria</b>  <a href="#">Commission proposal for a draft Council implementing</a>	<p>Overall implementation of the plan monitored by the AT Ministry of Finance with appropriate arrangements put in place for other actors to be involved (recital 28). Control system and the arrangements put in place to ensure the implementation of the measures are based on robust processes and structures with the Ministry of Finance being the central coordinating body, and including clearly identified actors. Line Ministries are subject to the control of their internal audit units. The central audit body is the national Court of Auditors (recital 35). The audit and control system laid down in the plan clearly sets out how the relevant functions have been segregated (recital 36). The plan clearly sets out that the administrative capacity of the Austrian audit and control system is sufficient for the</p>	<p>The arrangements proposed by Austria in the recovery and resilience plan to prevent, detect and correct corruption, fraud and conflicts of interest when using the funds provided under the Facility, including the arrangements aimed to avoid double funding from the Facility and other Union programmes, are assessed to be adequate. The Austrian recovery and resilience plan clearly identifies the roles of the actors responsible for controls. The plan clearly describes the responsibilities within the internal control system. The plan describes the individual control mechanisms at the level of the implementing Ministries. The plan describes the Austrian rules in place to prevent conflict of interest as well as mechanisms to avoid fraud, corruption and double funding. The plan describes mechanisms to ensure the traceability of the audit</p>

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<p><a href="#">decision</a> (and <a href="#">annex</a>) <a href="#">Commission staff working document</a></p>	<p>implementation of the plan. Existing structures experienced in management of EU funds should be tasked to carry out the necessary actions (recital 37). Monitoring and implementation will take place in accordance with the following arrangements (annex, p. 115, section 3.1):</p> <ul style="list-style-type: none"> <li>- The Ministry of Finance ensures overall coordination of the implementation and the monitoring and control system. The division of tasks and the relationships between the monitoring and the audit and control systems are described in a comprehensive way in the plan. While the implementation and the monitoring and control tasks for the measures are delegated to the individual Ministries, the Ministry of Finance will take full responsibility to ensure that all the requirements related to the implementation and the monitoring and control system are fulfilled.</li> <li>- The coordinating function of the Ministry of Finance is based on established national mechanisms and regulations. The relevant national legal provisions and national mechanism for monitoring and control will be applied, including the corresponding reporting obligations. The disbursement of funding for measures included in the plan to the final recipients shall be carried out in compliance with the legal basis for the general funding guidelines (Förderrichtlinien), where applicable.</li> </ul>	<p>and control system. There are pro-active arrangements in place to prevent and detect serious irregularities. The plan sets out arrangements to correct serious irregularities and how funds are going to be recovered. The plan explains how funding to businesses or individuals has to be documented in the transparency database. The plan gives clear indication on the legal mandate of implementing bodies. The plan provides assurance that the administrative capacity of Austria's audit and control system is sufficient (section 4.10, p. 64-67).</p>
<p> <b>Portugal</b></p> <p><a href="#">Commission proposal for a draft Council implementing decision</a> (and annex) <a href="#">Commission staff working document</a></p>	<p>The administrative structure 'Estrutura de Missão Recuperar Portugal' ('task force Recuperar Portugal') should monitor and implement the RRP, as defined by national legislation, and should be in place until the end of the implementation of the plan (recital 44). The national management of the internal control system will be centralised in the 'Recuperar Portugal' task force. The implementation of the plan will be contracted out to public agencies or bodies or intermediaries responsible at decentralised levels (recital 50). For the implementation, monitoring and control of the RRP, Portugal will make use of IT tools. The General Inspectorate of Finance (IGF) will carry out a first audit on the management and control system for the RRP prior to the submission of the first payment request (excluding pre-financing) to the European Commission (recital 51). The monitoring and implementation of the recovery and resilience plan of Portugal will take place in accordance with the following arrangements, following a four-level governance model:</p> <p>a) An Inter-Ministerial Commission, chaired by the Prime Minister, in charge of the strategic and policy coordination and the overall political steering;</p>	<p>A model of centralised management and decentralised implementation of the RRF has been chosen, consisting of four levels of coordination:</p> <ul style="list-style-type: none"> <li>- Strategic and policy coordination level, provided by the RRP Inter-Ministerial Commission;</li> <li>- The level of monitoring provided by the National Monitoring Commission, chaired by an independent person and persons of recognised merit, comprising a wide range of entities from the business sector, science and knowledge, the social and cooperative sector, and territories;</li> <li>- Level of technical coordination and monitoring, ensured by the task force Recuperar Portugal, the Agency for Development and Cohesion, I.P. (Agency, I.P.) and the Planning, Strategy, Evaluation and International Relations Office of the Ministry of Finance (GPEARL);</li> <li>- The level of audit and control carried out by an Audit and Control Committee (CAC), chaired by the Inspectorate-General for Finance (IGF).</li> </ul> <p>The task force is expected to carry out technical and management coordination, ensuring operationalisation of the various components of RRP, and is set to assume the functions of monitoring, evaluation, interaction with the European Commission, audit and control. This is expected to always be done in application of the principle of</p>

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	<p>b) A National Monitoring Commission, made up of representatives of the various social and economic partners and key civil society figures and chaired by an independent person, to monitor the RRP's implementation and its results, promote its proper dissemination to citizens, businesses and other organisations, and examine any issues affecting its performance and propose recommendations;</p> <p>c) The task force established by Resolution of Council of Ministers is in charge of the implementation of the RRP, together with the Agency of Development and Cohesion (supervising the use of the mix of the EU funds, controlling the risk of double funding and the consistency with other initiatives), and the Ministry of Finance;</p> <p>d) The Audit and Control Committee (CAC), chaired by the Inspectorate-General of Finance (IGF), to be responsible for audit and control activities.</p> <p>The responsible ministries or actors involved in the execution of each reform and investment shall liaise on a regular basis with the task force, which shall be the structure in charge of coordinating the work on the recovery and resilience plan, signing contracts with direct and intermediate beneficiaries, verifying the accomplishment of milestones and targets and sending the payment requests to the European Commission (annex, section 3.1, p. 200).</p>	<p>segregation of functions and in close coordination with the Agency, I.P. and the GPEARI and with the IGF for the audit function. The task force will also have a central role in managing the RRP nationally. Implementation of the plan, its reforms and its investments are set to be contracted out by the task force to public agencies or bodies, which are expected themselves to be the implementers or intermediaries. In this way, the operational implementation of reforms and investments will be decentralised at the appropriate level to ensure the plan's full implementation.</p> <p>The Audit and Control Committee (CAC) is responsible for overseeing the internal control system of the task force, for giving a prior opinion on the requests for payment of RRP funding every 6 months and for carrying out audits on the functioning of the RRP management and control system. Moreover, a Transparency Portal is expected to be set up to centralise information on European funds, including the RRP. ARACHNE or a similar IT tool is planned to be used.</p> <p>Management and control provisions are part of the contracts concluded with the intermediate beneficiaries. In addition, there is a central body acting as audit committee using mainly the IGF as executive audit body, which establishes the audit strategy. Finally, the Portuguese Court of Auditors, as the Supreme Audit Institution, is responsible for supervising, at national level, the implementation of financial resources from the EU, in accordance with the applicable law, and may act in cooperation with the competent Community bodies (section 4.10, p. 92-95).</p>
 <p><b>Slovenia</b> <a href="#">Commission proposal for a draft Council implementing decision</a> (and annex) <a href="#">Commission staff working document</a></p>	<p>The Coordinating Authority should have the overall responsibility for monitoring and implementing the plan as a whole and should be responsible for drawing up and signing the management declaration (recital 36).</p> <p>The establishment of the Coordinating Body, adoption of a National Decree and Guidelines of the Coordination Body laying out the procedures for carrying out audits and controls in compliance with applicable Union and national legislation and upgrade of the national IT system are included in the RRP (recital 42).</p> <p>The monitoring and implementation of the RRP shall take place in accordance with the following arrangements:</p> <ul style="list-style-type: none"> <li>- The Office of the Implementation of the RRP, Ministry of Finance shall be the Coordinating Authority and shall have the overall responsibility for monitoring and implementation of the plan as a whole. It shall monitor, verify and validate the achievement of milestones and targets and prepare and sign the management declaration;</li> <li>- Line ministries shall be responsible for the implementation of individual components of the recovery and resilience plan of Slovenia. They shall report to</li> </ul>	<p>Finalisation of the legal and institutional framework for controls and audit is pending until Slovenia has: (i) set up the Office for the Implementation of the RRP to act as the coordinating authority; (ii) adopted the National Decree and the Guidelines of the Coordinating Authority and other entities; and (iii) finalised upgrades to the uniform accounting system of the Ministry of Finance's MFERAC IT system.</p> <p>The MFERAC IT-system will enable monitoring and reporting on the plan, but will also generate data for the preparation of payment claims. All necessary IT support will be provided by the National Cost Coordinator.</p> <p>The Slovenian set-up of the internal-control system as described in the plan is based on existing processes and structures. The designated authorities are: (i) the Office for the Implementation of the Recovery and Resilience Plan, designated as the Coordinating Authority; (ii) the Budget Supervision Office of the Republic of Slovenia, designated as the National Audit Authority; and (iii) the Ministry of Finance's Department for the Management of EU Funds, designated as the National Cost Coordinator. The Coordinating Authority and the National Audit Authority are both organisationally and functionally separate bodies within the Ministry of Finance. The National Costing Coordinator is a department of the Ministry of Finance. The structures also include the</p>

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	<p>the Coordinating Authority on the progress of the implementation and on the achievement of milestones and targets;</p> <ul style="list-style-type: none"> <li>- National Cost Coordinator, Ministry of Finance, the Department for the Management of EU Funds: the coordinator shall be responsible for payments at national level and for the preparation and submission of payment requests to the European Commission;</li> <li>- The Budget Supervision Office, Ministry of Finance, in its role as the National Audit Coordinator, shall be responsible for carrying out audits and for drawing up a summary of audits (annex, section 3.1, p.169-170).</li> </ul>	<p>supporting ministries that are involved in the implementation of the plan. The Coordinating Authority has yet to be legally created and it will be responsible for the monitoring, verification and validation of the achievement of milestones and targets. The National Audit Coordinator will be responsible for carrying out audits and preparing summaries of audits to accompany payment requests.</p> <p>Slovenia intends to use different risk-assessment tools including the ARACHNE tool, made available by the European Commission, for internal control and risk prevention. Both the Coordinating Authority and the National Audit Coordinator are tasked with reporting irregularities and suspected fraud to OLAF. In doing so, the National Audit Coordinator will be guided by the recommendations of the European Commission. The supporting ministries, the Coordinating Authority and the National Audit Coordinator are jointly responsible for verifying whether the corrective measures were taken. In addition, Slovenia's Interdepartmental Working Group on Cooperation with OLAF already coordinates the sending of information on detected irregularities in the use of EU funds. The working group includes representatives of the Ministry of Finance (including the Budget Supervision Office), the Public Prosecutor's Office, the Commission for the Prevention of Corruption, the Ministry of Justice, the Ministry of Interior, the Agency for Agricultural Markets and Rural Development, and the Government Office for Development and European Cohesion Policy.</p> <p>A controller in the Coordinating Authority will be responsible for checking the possibility of double funding during implementation. This check will be based on: (i) signed declarations by the beneficiary; (ii) the adequacy of the beneficiary's separate accounts to monitor implementation; (iii) available data in the IT systems MFERAC, ARACHNE, GVIN and ERAR; and (iv) a list of projects at higher risk of double funding identified by the responsible ministry (section 4.10, p. 67-73).</p>
 <p><b>Slovakia</b></p> <p><a href="#">Commission proposal for a draft Council implementing</a></p>	<p>The National Implementation and Coordination Authority (NIKA) will be leading the implementation system; it will be responsible for meeting the milestones and targets and requesting payments. For this purpose, NIKA will be entitled to request information from all entities involved – implementers, intermediaries, beneficiaries and other persons concerned - on the status of implementation of reforms and investments, including the corresponding milestones and targets (recital 32).</p> <p>Moreover, NIKA is responsible for the preparation and transmission of applications for payment of financial support, the management declaration and the summary of audits. Management verifications will be conducted by implementing Ministries/bodies and will not only check the absence of serious irregularities but also the fulfilment of milestones and targets. A repository</p>	<p>The RRP makes it clear that NIKA is responsible for the summary of audits. A comprehensive audit strategy is presented and effective procedures are in place for ensuring all serious irregularities are properly reported. Whistle-blowing is also enshrined in national legislation.</p> <p>Moreover, the RRP comprehensively explains how the implementing Ministries/bodies will check the absence of serious irregularities, as well as the fulfilment of milestones and targets.</p> <p>An information system (ISPO) will provide a platform for the electronic communication of different actors (NIKA in particular) and for the exchange of data with other information systems, including the EC information systems. A repository system for monitoring the RRF implementation and for the collection and storage of all the data shall be put in place and operational by the time of the first payment request. However,</p>

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<p><a href="#">decision</a> (and annex)  <a href="#">Commission staff working document</a></p>	<p>system for monitoring the implementation of the Facility is required to be put in place and be operational by the time of the first payment request (recital 39). NIKA will work to coordinate actors involved in implementing the RRF. The responsible coordinating bodies for the RRF and Cohesion Policy funds will liaise to avoid double funding at the programming and implementing stage. However, the exact mandate and competence of the coordination body and all other implementing bodies will likely only be known after the adoption of the plan (recital 40).</p> <p>The monitoring and implementation of the RRP of Slovakia will take place in accordance with the following arrangements:</p> <ul style="list-style-type: none"> <li>- In order to ensure well-defined tasks, competences and powers, the Slovak Republic is preparing a specific "Recovery and Resilience Facility Act", which is expected to govern, inter alia, the selection of beneficiaries and their responsibilities, how financial corrections are to be carried out and irregularities are dealt with, conflicts of interest and the processing of personal data. It is expected to also introduce measures to protect the financial interests of the European Union at the level of each entity involved in the implementation. It regulates the monitoring of the achievement of milestones and targets and the system of data collection covering beneficial owners. - NIKA coordinates and guides the implementation and conducts checks on executors, intermediaries and beneficiaries. It is responsible for monitoring and assessing the implementation of the plan and the achievement of milestones as well as providing the Commission with the data collected on request (annex, section 3.1, p. 186).</li> </ul>	<p>various relevant features of the control systems are subject to a so-called <i>Recovery and Resilience Facility Act</i> being in force, while the Act is still a draft. Thus, the exact mandate and competence of the coordination body and all other implementing bodies will only be known for sure after the final submission of the RRP and likely after its adoption (section 4.10, p. 78-80).</p>
 <p><b>Malta</b></p> <p><a href="#">Commission proposal for a draft Council implementing decision</a> (and annex)</p>	<p>The management structure is well defined and responsibilities clearly allocated. The Ministry responsible for the management of EU Funds is empowered to perform the tasks related to coordination, management and control. Within the Ministry responsible for the management of EU funds, the Planning and Priorities Coordination Division has been designated to ensure the leadership, coordination and overall oversight, thereby extending the European cohesion funds governance framework to the RRP. The various institutions in charge of implementation are clearly indicated in the description of the six components (recital 34). (...)The verification mechanisms, data collection and responsibilities appear sufficiently robust to verify the completion of the milestones and targets and justify in an adequate manner the disbursement requests. Milestones and targets are also relevant for measures already completed which are eligible under Article 17(2) of Regulation (EU) 2021/241. The satisfactory fulfilment of these</p>	<p>The management structure is well defined and responsibilities are clearly allocated. The Ministry responsible for the management of EU funds is empowered to perform the tasks related to coordination, management and control. It will act as head of the RRP — and be the main contact for the Commission — and national coordinating authority for the Technical Support Instrument and all other EU funds. (...) Within the Ministry responsible for the management of EU funds, the Planning and Priorities Coordination Division (PPCD) has been designated to provide leadership, coordination and overall oversight, thereby extending the EU cohesion funds governance framework to the recovery and resilience plan. Within the PPCD, the horizontal unit will perform the internal control tasks related to the monitoring of the achievement of milestones and targets prior to the submission of the payment claim to the Commission, while the RRP unit will carry out the tasks related to implementation of the plan. Both units are assigned separate staff with clearly defined responsibilities to ensure compliance with</p>

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<a href="#">Commission staff working document</a>	<p>milestones and targets over time is required to justify a disbursement request (recital 35). (...) the arrangements proposed in the RRP are adequate (Rating A) to prevent, detect and correct corruption, fraud and conflicts of interests when using the funds provided under that Regulation, and the arrangements are expected to effectively avoid double funding under that Regulation and other Union programmes (...) (recital 39). The internal control system described in the RRP is based on robust processes and structures and clearly identifies actors and their roles and responsibilities for the performance of the internal control tasks. The Ministry responsible for the management of EU funds is in charge of the coordination, management, monitoring and control of the RRP. Within the Ministry, the Planning and Priorities Coordination Division (PPCD) is entrusted with the effective implementation of the RRP (...) and should take all the appropriate measures to protect the financial interests of the Union. Reporting and monitoring should be registered through the Management Information System managed by the PPCD (...). The audits should be performed by the Internal Audit &amp; Investigations Department, which is an independent body. Furthermore, the RRP includes relevant procedures to prevent, detect and correct double funding, conflict of interests, fraud and corruption, including arrangements for the collection and making available of data on final recipients. The actors responsible for controls are expected to have the legal empowerment, technical ability and strengthened administrative capacity to exercise their planned roles and tasks (...) (recital 40).</p> <p>The Ministry responsible for the management of EU funds is the authority in charge of the coordination, management and control of the overall implementation process of the RRP. It shall ensure the respect of the established national and EU rules, take measures to provide adequate administrative capacity and carry out the required consultation, communication and information activities related to Regulation (EU) 2021/241. Within the Ministry responsible for the management of EU funds, the Planning and Priorities Coordination Division (PPCD) is entrusted with the effective implementation of the RRP (...) and shall (...) protect the financial interests of the Union (...) ensure that the use of funds in relation to measures in the Maltese RRP complies with the applicable EU and national law (...) responsible for drawing up and signing of management declaration and summary of audits accompanying the requests for payment (...). The Internal Audit and Investigations Department has been designated as the audit authority for the purposes of the RRP, as an independent body. The audit authority's strategy comprises both system audits, focusing on the system in place for the reporting of the milestones and targets, and on the system to</p>	<p>the principle of separation of functions between implementation and control. The plan describes adequately the intended monitoring and reporting mechanisms. (...) The overall organisation is appropriate. The various institutions in charge of implementing the measures are clearly indicated in the description of the six components, ensuring clarity, transparency and accountability. An overall institutional coordination mechanism is put in place. (...) (section 4.8, p. 63-65).</p> <p>The plan provides sufficiently detailed information on the national set-up for the RRF internal control system, which is similar to the one used for EU cohesion policy funds. (...) The audit authority is the Internal Audit &amp; Investigations Department (IAID). This is the same audit authority as that for EU cohesion policy funds. Its independence from the coordination body and institutions responsible for implementing the reforms and investments will be ensured. (...) The outline of the control system put in place seems appropriate and relevant actors are identified across all levels. The level of information is not sufficient to draw conclusions on the adequacy of management verifications to be carried out by institutions responsible for implementation of the reforms and investments at component level. However, at plan level, the management verifications will consist in both: (i) administrative/documentary verifications with respect to each application for reimbursement by beneficiaries; and (ii) on-the-spot verifications of operations to check whether milestones and targets have been achieved, and the accuracy of the information provided by the beneficiary regarding material and financial implementation. (...) Furthermore, the institutional framework capacity to fight corruption is expected to be reinforced through implementing the capacity building elements of the national anti-fraud and corruption strategy, which has recently been adopted (more details are provided in the analysis on Component 6) (...) The second level of the control system is entrusted to an independent audit body that acts with complete autonomy and independence from the bodies responsible for managing the actions and operations covered by each component. (...) The Ministry responsible for the management of EU funds in Malta is the Office of the Prime Minister. Similarly, the audit authority, the IAID, is an independent department, established by legal act, in the Office of the Prime Minister. Malta indicates that, in line with the Constitution, the Prime Minister decides how portfolios are allocated and therefore no other legal empowerment is required. These authorities, therefore, are legally entrusted with the duties in the context of the RRF as described in the plan. As regards the administrative capacity of the coordinating body PPCD, Malta has provided information on the new RRF unit to be constituted by six officers, and on two new additional positions in the horizontal unit. In addition, the plan specifies that, in the audit body, three staff members will be involved in the RRF audits. The plan also provides for the possibility, if</p>

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	<p>prevent detect and correct serious irregularities, including the IT system, as well as substantive testing based on an adequate sampling (annex, section 3.1, p. 84).</p>	<p>needed, to outsource certain RRF audit tasks to external auditors, similar to the practice under cohesion policy. (section 4.10, p. 66-69).</p>
 <p><b>Estonia</b></p> <p><a href="#"><u>Commission proposal for a draft Council implementing decision (and annex)</u></a></p> <p><a href="#"><u>Commission staff working document</u></a></p>	<p>The RRP presents an administrative organisation for its implementation in line with the process established in the context of the management of structural funds. The RRP provides an overview of the envisaged monitoring and reporting arrangements and identifies actors and their roles and responsibilities. The State Shared Service Center serves as the managing and coordinating body. Together with the Ministry of Finance, they are the central services responsible for coordination, monitoring and evaluation whereas line ministries are tasked with the implementation and monitoring of reforms and investments in their respective field. (recital 37). The milestones and targets that accompany reform and investment measures included in the RRP are clear and realistic and the proposed indicators for those milestones and targets are relevant, acceptable and robust. Measures included in the RRP are supported by milestones and targets spread throughout the implementation period, although the implementation of a number of projects, including the biggest investment, are only planned for 2026. Milestones and targets are also relevant for measures already completed (...) The satisfactory fulfilment of those milestones and targets over time is required to justify a disbursement request. (recital 38). (...) the arrangements proposed in the RRP and the additional measures contained in this Decision are adequate (Rating A) to prevent, detect and correct corruption, fraud and conflicts of interests when using the funds provided under that Regulation, and the arrangements are expected to effectively avoid double funding under that Regulation and other Union programmes. (recital 42). The control system and arrangements proposed in the RRP of Estonia are based on robust processes and structures used in the existing national framework for the implementation of structural funds. (...) (recital 43) The RRP envisages that the existing integrated information system, namely the Structural Funds Operating System, should be used by all institutions involved in the implementation of the RRP and that all the projects under the RRP should be recorded in that information system. Information related to each project, such as the applicant's data, general project data, objective, budget, sources of financing, intermediate and final milestones and targets, information on implementation, payments, noncompliance procedures, should be stored in the Structural Funds Operating System. It should also record all the audits of projects and of management and control systems and support the necessary audit trail and reporting under Regulation (EU) 2021/241</p>	<p>The State Shared Service Center and the Ministry of Finance will be assigned responsibilities that will provide an adequate structure for implementing the plan, monitoring progress and reporting. Estonia envisages to ensure the implementation process of the plan in the framework of the existing management and control system for EU Structural Funds. In this system, the State Shared Service Center (SSSC) is the Managing Authority, which will be the coordinating body responsible for the financial management of the plan and for the management and control system, including validation of all interim and final milestones and targets agreed in the plan (management verification) and drawing up the management declaration accompanying the payment request. To this end, use will be made of the single integrated information system (SFOS) to provide the data (...). The State Budget Department of the Ministry of Finance will hold the responsibility for planning, monitoring and evaluation in cooperation with the Managing Authority. (...) However, the enactment of the regulation establishing the legal framework regarding the monitoring and implementation arrangements including setting out the bodies involved, and their tasks is only planned for after the adoption of a positive Council Implementing Decision. A milestone has been included in the RRP in relation to the enactment, before the first payment request, of the regulation establishing the legal mandate of the involved bodies. The necessary administrative resources for the management and supervisory function of the plan will be provided mostly within the institutions' existing resources (...) (section 4.8, p 53-54). The monitoring, control and audit systems put in place for the implementation of the RRP are based on the existing structures for structural funds (...). Robust audit arrangements have been put in place. The role of audit authority is assigned to the Financial Control Department of the Ministry of Finance, which is also the responsible body for auditing structural funds. The State Shared Service Center assesses risks but can also order audit and carry out on-the-spot checks if necessary. Audits will be carried out on the basis of internationally accepted standards. The audit authority will prepare the audit strategy and will carry out regular audits of the management and control systems and sample testing. (...) All information related to the implementation and monitoring of the plan will be stored in a single integrated information system (SFOS) already in place (...). The institutional framework and processes put in place to prevent, detect and correct fraud, corruption and conflict of interest give sufficient assurances. (...) Adequate arrangements to avoid double EU funding are put in place. (...) The RRP provides adequate information</p>

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	<p>of the different measures, milestones and targets (recital 44). The administrative capacity of the central services charged with implementation and coordination of the RRP, namely the Ministry of Finance and the State Shared Service Center, and of the involved sectoral ministries is adequate to conduct their foreseen roles and tasks. A milestone should be included with regards to the enactment, before the first payment request, of the regulation setting out the legal mandate of the different bodies involved in the implementation of Regulation (EU) 2021/241 (recital 45).</p> <p>The Ministry of Finance as the lead ministry and the State Shared Service Center shall ensure overall coordination, monitoring and implementation of the recovery and resilience plan. The State Shared Service Center shall perform the functions of the managing authority. The State Budget Department in the Ministry of Finance in cooperation with the State Shared Service Center shall carry out the tasks related to monitoring and evaluation. Sectoral ministries and agencies shall perform the responsibilities assigned to them, related to the implementation of the plan. (...) To this end, the existing Structural Funds Operating System (SFOS) shall be used to record all the data related to implementation and monitoring of the plan. The Financial Control Department of the Ministry of Finance, the audit authority, shall carry out regular audits of the management and control systems put in place. It shall also prepare a summary of the audits carried out for requests for payments. The Audit Authority shall also host the Anti-Fraud Co-ordinating Service. All national and external sources shall be budgeted together in sector-specific programmes allowing transparent monitoring of sectoral funding and allowing the identification of risks and prevention of double funding. (annex, section 3.1, p. 97).</p>	<p>regarding the administrative capacity of coordinating and implementing bodies (...). The enactment of the regulation setting out the legal mandate of the different bodies involved in the implementation of the Recovery and Resilience Facility is planned only after the adoption of the Council Implementing Decision for Estonia. This is considered a shortcoming, which is addressed through a dedicated milestone to be achieved before the submission of the first payment request (section 4.10, p. 57-59).</p>
 <p><b>Finland</b></p> <p><a href="#">Commission proposal for a draft Council implementing decision (and annex)</a></p>	<p>The Ministry of Finance of the Republic of Finland will be responsible for coordinating the implementation and monitoring of the plan. It has clearly assigned responsibilities and an adequate structure for the implementation of the plan, the monitoring of the progress and reporting (recital 36). The milestones and targets defined in Finland's RRP are realistic and the proposed indicators for the milestones and targets are relevant, acceptable and robust. They are sufficiently clear and comprehensive to ensure that their completion can be traced and verified. (...) (recital 37).</p> <p>The plan describes, in an appropriate way, the system put in place for its implementation, control and audit. (...) Part of the structure is newly established. The Ministry of Finance should have the overall responsibility for the implementation of the plan and should rely on other implementing ministries</p>	<p>The implementation, monitoring and reporting process of the Finnish recovery and resilience plan is ensured at the highest level of the Finnish Government by a "Ministerial Working Group" appointed by the Government on 14 January 2021 and chaired by the Minister of Finance. This Working Group is composed of Ministers representing the Government parties and its role is to guide and monitor the implementation of Finland's Sustainable Growth Programme financed by the country's recovery and resilience plan. (...) The implementation of Finland's Sustainable Growth Programme is administratively coordinated by Inter-ministerial Co-ordination Group consisting of Permanent Secretaries of all ministries and chaired by the Ministry of Finance. (...) The achievement of the targets and milestones related to investments will be subject to regular and centralised monitoring by the Ministry of Finance, on the basis of information collected and reported by the responsible public administrations</p>

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<a href="#">Commission staff working document</a>	<p>and bodies for operational and administrative aspects. The Ministry of Finance should be supported by the Technical Secretariat charged with ensuring the monitoring of the plan's implementation. The division of tasks between the Ministry of Finance and other relevant ministries is clear and their roles and responsibilities are adequately delineated. A milestone should require the entry into force of a national law establishing the legal mandates for the bodies involved in the coordination, monitoring, control and audit of the implementation of the Finnish RRP (...) (recital 42). The Ministry of Finance should ensure the fulfilment of the control and audit obligations (...) Overall, the control system and other relevant arrangements, including the set-up of a new repository system for collecting, storing and making available data on final recipients, are assessed as adequate with respect to preventing, detecting and correcting corruption, fraud, conflict of interest when using the funds under the Facility and to avoid double funding with other Union programmes (recital 43). A milestone should ensure that a repository system for monitoring the implementation of the plan is in place and operational before the submission of the first payment request to the Commission (...) (recital 44).</p> <p>The monitoring and implementation of the recovery and resilience plan of Finland shall take place in accordance with the following arrangements:</p> <ul style="list-style-type: none"> <li>• The implementation, monitoring and reporting process of the Finnish recovery and resilience plan shall be ensured at the highest level of the Finnish Government by a Working Group composed of Ministers and chaired by the Minister of Finance (to guide and monitor the implementation of the plan, follow at the political level the implementation of reforms and investments related to the programme and address related business and entrepreneurship policy issues).</li> <li>• Inter-ministerial Co-ordination Group consisting of Permanent Secretaries of all ministries and chaired by the Ministry of Finance. Central level tasks related to the coordination, management, control and audit of the Finnish recovery and resilience program shall be consolidated with the Ministry of Finance.</li> <li>• Technical Secretariat, operating in connection with the State Treasury under the administration of the Ministry of Finance. The Secretariat shall act as a national level liaison body between the ministries and agencies responsible for the implementation and monitoring of the plan.</li> <li>• The Ministry of Finance shall regularly monitor the achievement of the targets and milestones related to reforms and investments, on the basis of information collected and reported by the responsible public administrations concerned</li> </ul>	<p>concerned. A responsible body has been appointed for each reform and investment among the organisations responsible for implementation of the plan (Ministry of Economic Affairs and Employment, Ministry of Environment, Ministry of Transport and Communications, Business Finland, Energy Authority, The Housing Finance and Development Centre of Finland (ARA), Regional Centres for Economic Development, Transport and the Environment, etc.). In particular, these bodies will provide information on the progress of the indicators chosen as milestones and targets to the Ministry of Finance and the technical secretariat via a dedicated IT repository. (...)The ambition of some of the indicators can be considered modest. However, this cautious approach will help ensure that the government reaches the milestone or target in cases where, for 61 instance, the number of beneficiaries of certain investment schemes is uncertain. This is the case for measures that aim to stimulate highly innovative sectors and whose full budgetary execution depends on the development of the relevant technologies by market operators, such as in the field of reductions of industrial emissions. (...)The Ministry of Finance will oversee coordination, monitoring and reporting on the implementation of the plan. It will, among other things:</p> <ul style="list-style-type: none"> <li>• ensure compliance with EU regulations;</li> <li>• monitor the full and timely fulfilment of the plan's strategic and operational objectives through milestones and targets;</li> <li>• prepare and submit the requests for disbursement based on the necessary information from the competent authorities and reports to the Commission;</li> <li>• ensure the evaluation of the results of the plan and the dissemination of outputs; and</li> <li>• provide technical assistance to the competent authorities.</li> </ul> <p>The Ministry of Finance will monitor the implementation of the plan and be responsible for liaising with the EU institutions. Responsibility for implementation will be divided per components among the relevant ministries. In addition, the Ministry of Finance's internal audit unit will be assigned the task of coordinating the audit systems and conducting controls on the line ministries' application of funds and fulfilment of milestones and targets (section 4.8, p. 59-61). The Ministry of Finance (MoF) is responsible for coordination, control and audit, preparation of payment requests and issuing the management declarations (...) and will perform control activities and monitoring visits to the authorities granting the aid. (...)The Ministry of Finance's Financial Controller's function is responsible for audits. (...)The National Audit Office of Finland (NAOF) will also audit the implementation of the plan. The NAOF, which reports to Parliament, carries out audits as part of the monitoring of the implementation of the state budget, which may concern both the central government accounting offices and the EU funds used in Finland, including the implementation of the RRP. The audited authorities are responsible for implementing</p>

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	<p>(Ministry of Economic Affairs and Employment, Ministry of Environment, Ministry of Transport and Communications, Business Finland, Energy Authority, The Housing Finance and Development Centre of Finland (ARA), Regional Centres for Economic Development, Transport and the Environment, etc.).</p> <ul style="list-style-type: none"> <li>• The Ministry of Finance, in its role as the Financial Controller, shall be responsible for carrying out controls and audits and for drawing up a summary of audits. It shall define an audit strategy and shall conduct audits of both the control systems and projects and measures. (annex, section 3.1, p. 99-100)</li> </ul>	<p>the NAOF recommendations and the MoF takes note of them for the overall implementation of the plan (...) (section 4.10, p. 63-64).</p>
 <p><b>Romania</b></p> <p><a href="#">Commission proposal for a draft Council implementing decision (and annex)</a></p> <p><a href="#">Commission staff working document</a></p>	<p>A multi-level governance is envisaged for the implementation and monitoring of the RRP. At central level, the coordination is ensured by the Inter-ministerial Committee for the Coordination of the recovery and resilience plan, responsible for examining progress in the implementation of the plan, in close cooperation with the Ministry of Investment and European Projects (MIPE). MIPE is appointed as the national coordinator for the preparation, negotiation and approval of the plan, assisted by the Ministry of Public Finances (...). A specialised structure within the MIPE shall be established for this task. The implementation of the RRP shall be ensured by line ministries and their subordinated structures, through the conclusion of financing agreements with MIPE. (...) The plan also envisages that an independent audit body will be responsible for the implementation of audit and control. This body is the same audit authority as the one used for the European Structural and Investment Funds and is independent from the coordination body and institutions responsible for the implementation of the reforms and investments. The strengthening of administrative capacity, including through the recruitment of additional human resources shall be enshrined in a legal act, with the aim to ensure a timely and effective implementation of the plan's measures. (...) (recital 41). The internal control system described in the RRP is based on robust processes and structures and clearly identifies actors and their roles and responsibilities for the performance of the internal control tasks. The internal control system and other relevant arrangements, including the collection and publication of data on final recipients are expected to prevent, detect and correct corruption, fraud, conflicts of interest (...) and to avoid double funding under that Regulation and other Union programmes. A repository system for monitoring of the implementation of the Facility is to be put in place and operational by the time of the first payment request. A milestone should ensure that the system includes, as a minimum, the following functionalities: (a) collection of data and monitoring of the achievement of milestones and targets; and (b) collection, storing and ensuring access to the data required by Article 22(2) point (d)(i) to (iii)</p>	<p>The monitoring and implementation of the recovery and resilience plan of Romania shall take place in accordance with the following arrangements:</p> <ul style="list-style-type: none"> <li>• At central level, the coordination is ensured by the Inter-ministerial Committee for the Coordination of the Plan, responsible for examining progress in the implementation of the Plan, in close cooperation with the Ministry of Investments and European Projects (MIPE). MIPE was appointed the national coordinator for the preparation, negotiation and approval of the Plan, assisted by the Ministry of Finance (for tasks related to signing the loan agreement and the financing agreement), with the establishment of a specialized structure.</li> <li>• MIPE is also in charge of the control and monitoring of the plan, including the monitoring of the achievement of the milestones and targets, as well as ensuring the prevention, detection and correction of serious irregularities. Finally, the same Ministry is also in charge for drawing-up and signing the payment claims and management declarations.</li> <li>• The implementation of the Plan shall be ensured by line ministries and their subordinated structures, through conclusion of financing agreements with MIPE. (...)</li> </ul> <p>MIPE, as the national coordinator of the plan, shall be responsible for the overall coordination, control and monitoring of the plan. In particular, it shall act as a coordinating body for monitoring progress on milestones and targets, whereas audits shall be the responsibility of the Audit Authority. MIPE shall coordinate the reporting of milestones and targets, all relevant indicators, but also qualitative financial information and other data, such as on final recipients. The data encoding shall take place in the IT system of MIPE. In accordance with Article 24(2) of Regulation (EU) 2021/241, upon completion of the relevant agreed milestones and targets in Section 2.1 of this Annex, Romania shall submit to the Commission a duly justified request for payment of the financial contribution and, where relevant, of the loan. Romania shall ensure that, upon request, the Commission has full access to the underlying relevant data that supports the due justification of the request for payment, both for the assessment of the request</p>

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	of the Regulation (recital 46). Specific measures are to be implemented to check compliance with the rules relating to public procurement, to prevent corruption and to protect financial interests. The Audit Authority from the Court of Auditors based its audit approach on a system strategy covering both the system in place for the reporting of the milestones and targets, as well as the internal control system for the prevention, detection and correction of fraud, conflict of interest, corruption and double financing (...) (recital 47).	for payment in accordance with Article 24(3) of Regulation (EU) 2021/241 and for audit and control purposes. (section 3, p. 653).