



2002-2012 A Decade of Territorial Evidence



## 8<sup>th</sup> Financial Managers Seminar

Athens, 7 March 2013

### First Level Financial Control Certification Flow



# Legal Framework

According to **Article 16 of Regulation 1080/2006** :

“In order to **validate expenditure**, each MS shall set up a control system. This control system must make it possible to **verify the delivery of the products and services co-financed**, the **soundness of the expenditure** declared for operations or parts of operations implemented on its territory, and the **compliance of such expenditure** and of related operations, or parts of those operations, **with Community rules and its national rules**.

For this purpose, each MS shall designate the controllers responsible for verifying the legality and regularity of the expenditure declared by each beneficiary participating in the operation. MS may decide to designate a single controller for the whole area.

Each MS shall ensure that the expenditure can be validated by the controllers within a period of three months.”

# First level financial control systems

## Decentralised System

- The controller is proposed by each partner to a central MS authority (Central Approbation Body), on the basis of a questionnaire/checklist with specific selection criteria related to independence and competence;
- The controller can be internal as well as external as long as (s)he is qualified and from a unit independent of operation's activities and finances;
- Only after the choice is confirmed by the central MS authority (CAB), the controller can assume its role;

## Centralised System

- expenditure are certified by the nationally designated controller (the list and contact details are available on the ESPON website)

# First level financial control systems

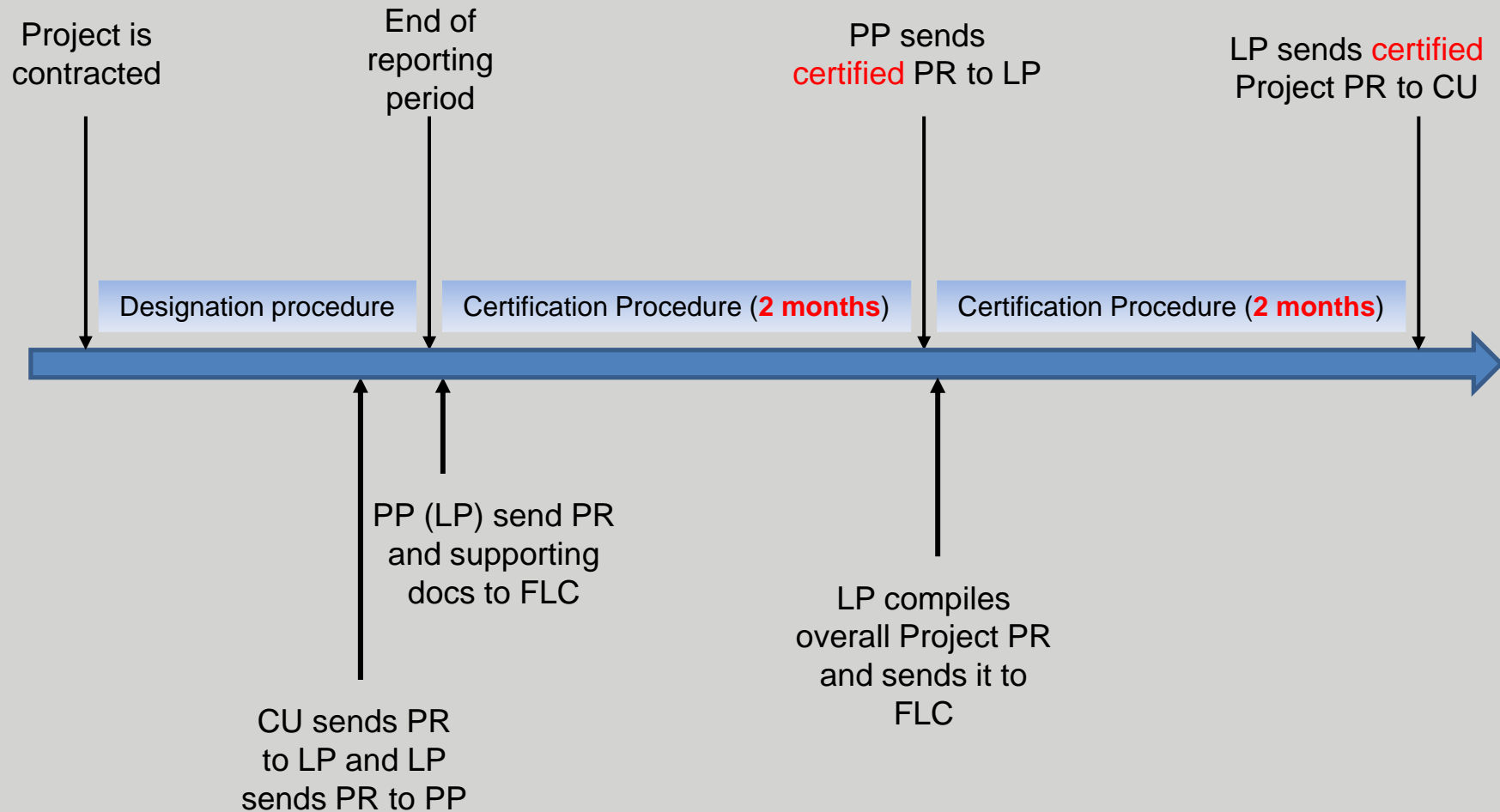
## Decentralised System

- Austria
- Belgium – Bruxelles
- Belgium – Flanders
- Bulgaria
- Cyprus
- Denmark
- Finland
- France
- Lithuania
- Italy
- Netherlands
- Norway
- Portugal
- Spain
- United Kingdom

## Centralised System

- Belgium – Wallonia
- Czech Republic
- Estonia
- Germany
- Greece
- Hungary
- Iceland
- Ireland
- Latvia
- Liechtenstein
- Luxembourg
- Malta
- Poland
- Romania
- Slovakia
- Slovenia
- Switzerland
- Sweden

# Certification flow



# First level financial control documents

- Controllers are required to use standard control documents:
  - Designation checklist and certificate (in decentralized countries)
  - Control Certificate (Lead Partner and Project Partner)
  - Control Checklist
  - Control Report
- The control documents are part of the project documentation/audit trail

# Further Questions

For questions regarding **reporting and certification**

please send an e-mail to

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Thank you for your attention