



MINISTÈRE DE LA REGION DE BRUXELLES-CAPITALE

Secrétariat général
Relations externes

Mr Peter Mehlbye
Director
JTS ESPON
CRP HT - P.O. Box 144
L-4221 Esch-sur-Alzette
GRAND-DUCHÉ DE LUXEMBOURG

CONTACT Manoëlle Wasseige
T 02 800 37 58
F 02 800 38 80
mwasseige@mrbc.irisnet.be

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VOS REF.

15/12/07

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10 DEC. 2008

CONCERNE Territorial Cooperation - First level control

ANNEXES 1

BRUXELLES 26 -11- 2008

Dear Sir,

Enclosed please find a new version of the questionnaire regarding the system established by the Brussels Capital Region for the first level control.

Due to a reorganisation of the ERDF Department, I had to designate a new person to approve the first level controllers for Espon projects.

If you need any further information, do not hesitate to contact Mrs Manoëlle Wasseige who is in charge of the coordination of the territorial cooperation for the Brussels Capital Region.

I remain

Yours faithfully,

Norbert De Dooman

Secrétaire général adjoint

Territorial Cooperation Programme, ESPON 2013
 CCI 2007CB163PO022

SECTION	DESCRIPTION
<p>1. General</p> <p>1.1. Information submitted by:</p> <ul style="list-style-type: none"> • Member State • The main contact point <ul style="list-style-type: none"> ○ Name of the institution ○ Responsible unit ○ Address ○ Telephone, fax ○ E-mail address ○ Title (Mr/Mrs) ○ Name and Surname ○ Position within the unit 	<p>Belgium – Brussels Capital Region Ministry of the Brussels-Capital Region Secrétariat Général 20 Boulevard du Jardin Botanique Mr Francis Résimont - Secrétaire général 3228003812 crasson@mrbc.irisnet.be</p> <p>Mr Norbert De Cooman - Secrétaire général adjoint 3228003591 mdemeyer@mbhg.irisnet.be</p>
<p>1.2. The information provided describes the situation on :</p>	<p>20/11/2008</p>
<p>2. System Structure</p> <p>What kind of system did you opt for?</p> <ul style="list-style-type: none"> - a <u>centralized control system</u>: a control body appointed at central level to carry out the control for all beneficiaries on the territory (please continue with question 2.1) <p>or</p> <ul style="list-style-type: none"> a <u>decentralized control system</u>: the beneficiaries proposes a controller who is authorized by a central MS body or selects a controller from a short list provided by the MS (please continue with question 2.2)? 	<p style="text-align: right;">x</p>

2.1 Centralised Control System	
<p>Please describe the system.</p> <p>Please indicate if the control is carried out by civil servants or by an external audit firm appointed for this specific mission. In case of an external audit firm, please explain how it was/will be appointed.</p>	<p><u>Contact details of the controller</u></p> <p>Please provide the contact details of the designated body who will undertake the controls.</p>
<p><u>Contact details supervisory body</u></p> <p>In case of an external controller, please specify the body fulfilling the supervisory duties and the contracting.</p>	<p><u>Control Body 1</u></p> <ul style="list-style-type: none"> <input type="checkbox"/> Name of the institution <input type="checkbox"/> Responsible unit <input type="checkbox"/> Address <input type="checkbox"/> Telephone, fax <input type="checkbox"/> E-mail address <input type="checkbox"/> Title (Mr/Mrs) <input type="checkbox"/> Name and Surname <input type="checkbox"/> Position within the unit
<p><u>Controller's qualification</u></p> <p>Which minimum requirements (degrees, work experience, national qualifications, and/or registration in professional organisations) does the controller under the centralized system described above shall fulfil?</p>	<p><u>Supervisory Body 1</u></p> <p>Name of body,</p> <ul style="list-style-type: none"> <input type="checkbox"/> Name of the institution <input type="checkbox"/> Responsible unit <input type="checkbox"/> Address <input type="checkbox"/> Telephone, fax <input type="checkbox"/> E-mail address <input type="checkbox"/> Title (Mr/Mrs) <input type="checkbox"/> Name and Surname <input type="checkbox"/> Position within the unit


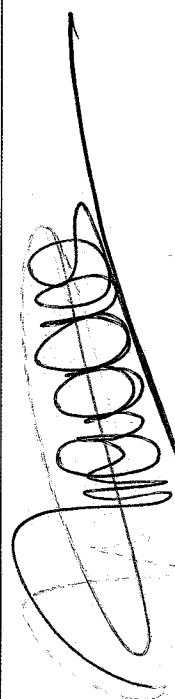
<p>2.2 Decentralized Control System Please describe the system.</p> <ul style="list-style-type: none"> - Will the beneficiary select a controller from a list of several public and/or private control bodies established on MS level beforehand <p>Or</p> <ul style="list-style-type: none"> - will the beneficiary propose an independent controller (internal or external), who is then authorized at central level before the first expenditure is reported and confirmed (please also refer to the guidance note established by the CU attached)? <p>In both cases, please explain the procedure for establishing the shortlist or authorizing the controller.</p> <p>If appropriate, please give also examples of types of possible control bodies.</p> <p>In case of use of shortlist of controllers, please provide the list (if not available yet, please indicate date of publication of shortlist).</p>	<p>X</p> <p>Both internal and external auditor will be accepted. In the case of internal auditor, we will ask the partner to prove there is a clear separation between both department (project department and financial department)</p> <p>The controller will be authorized to act as the FLC according to the questionnaire set up by the JTS (annexe 4 of the Guidance note on First level Control in the New programming period). The questionnaire will be send officially to the Brussels partners by post. In the same time we will ask for an appointment with the partner and his controller to clarify the issue.</p> <p>The project partner will be officially inform of the approval/refusal and a copy of it will be sent to the JTS.</p> <p>The Region will particularly insist on questions regarding professional competences, skills and experience in Eu funds rules as well as language knowledge.</p> <p>The Region will require a controller with an accountant or economic degree, a minimum of three years experience in audit matters as well as an experience in controlling projects either co-financed by the EU or international projects.</p>
<p><u>Controllers' qualification:</u></p> <p>Please explain the <u>minimum requirements</u> for a controller to act as Project partner/Lead partner controller (e.g. degrees, work experience, national qualifications, and/or registration in professional organisations).</p>	<p>The Region will require a controller with an accountant or economic degree, a minimum of three years experience as well as an experience in controlling projects either co-financed by the EU or international projects.</p>

<p>For the approbation/selection of controllers at central level, we suggest using the checklist provided in Annex 4 of the guidance note. Please confirm the use of this document or explain what kind of other document(s) (which has to be at least equivalent) you will use instead. Copy of the equivalent documents should be provided to the ESPON Coordination Unit.</p>	<p>For approbation of controllers, the checklist provided in Annex 4 will be used.</p>
<p>Contact details of the central approbation body Please indicate the contact details of the central body in charge of establishing the shortlist of selected control bodies or the body in charge of authorizing the controller proposed by a project partner.</p>	<p>Ministry of the Brussels-Capital Region Secrétariat Général – Direction des Relations extérieures 20 Boulevard du Jardin botanique 32.2.800.37.55 ; 32.2.800.38.20 lvandersmissen@mrbc.irisnet.be Mr Luc Vandersmissen Adjoint – Coordination Cellule financière</p>
<p>4. Separation of Functions Please explain how your Member State will ensure a clear separation of functions between the different bodies having responsibilities for the management and control of project(s) and/or the programme. If appropriate, please provide an organization chart to document the separation of functions between the bodies or units in charge of</p> <ul style="list-style-type: none"> - project activities and finances - the verification of the project expenditure and delivery of the products and services (so-called "first level control" according to Article 16 of Regulation 1080/2006) - the sample checks on operations (the so-called "second level audit" according to Article 14 (2) of Regulation 1080/2006 and Article 62 of Regulation 1083/2006) - and project approval/Monitoring Committee representation (according to Article 63 of Regulation 1083/2006)? 	<p>The lead partner or partner of a project located in the Region who will develop activities and set up the expenses of the project will have to prove he is independent from the first level control.</p> <p>This latter can be an internal only if there is a clear separation between both departments (activities and control) or an external one (both will have to fill in the questionnaire (annex 4)).</p> <p>The second level control is also independent from the project development. It will be done by the Internal Audit Direction. The second level control is independent from the first one. They do not belong to the same department.</p>

<p>5. First Level Control Delays</p> <p>How do you ensure that the first level control is carried out within 2 months after receipt of the documents?</p> <p>Three months are requested by the regulation 1080/2006, but the Lead Partner will also need two months after reception of the certification from the Project Partners to establish its own certification. This will allow the project to present a reimbursement claim four months after the completion of the six months reporting period)?</p>	<p>A reference to time constraint and respect of deadlines will be added to the questionnaire of the Annex 4.</p> <p>Moreover, the administration will follow-up the whole process relating to this issue by contacting the partner on a regular basis. If delays occur, there will be official warnings from the Region.</p>
<p>6. Quality Assurance/Guidance to FLC bodies</p> <p>The programme will establish</p> <ul style="list-style-type: none"> - ESPON control guidelines - a template for a FLC checklist - a template for a FLC report. - A control certificate inside the progress report to be signed by the FLC. <p>The use of these standardized documents will be obligatory.</p> <p>Have you provided any additional guidance to the body/bodies in charge of first level control to ensure sound financial control (such as written guidelines, training)</p> <p>If yes please provide</p> <ul style="list-style-type: none"> - the reference - the date - related documentation (if applicable). <p>Copies of the additional guidance documents should be provided to the ESPON Coordination Unit as soon as they will become available.</p>	<p>All the relevant and official documents as well as standardized documents set up by the JTS will be provided to the FLC.</p> <p>If necessary, the Region will also provide complementary documents and information at programme level.</p> <p>The Region will strongly encourage the FLC to attend trainings (organised by JTS, interact, etc.)</p>

<p>Please describe how you will ensure that the guidance is followed and the requirements resulting Article 60 b) of Regulation (EC) No 1083/2006 and from the ESPON 2013 control guidelines and ESPON 2013 control certificate are respected.</p>	<p>An official document will be drawn up in order to define his/her obligations and will ensure that his/her work is correctly done and will be signed by both the project partner and the controller.</p> <p>On a regular basis, the central approbation body will do sample checks to ensure the liability of the work done. The sample checks will be done taking into account risk analysis among other.</p>
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<p>7. Control Cost</p>	
<p>Who will pay for the control? Will it be provided for free (by the MS) or will the cost be borne by the Lead/Project partner and thus reported as eligible cost within the project?</p> <p>If the control cost is borne by the beneficiary and to be reported as eligible project cost, please provide details on how the cost is calculated, what is the basis for the payment (e.g. service contract) and to whom it has to be paid.</p>	<p>The project will have to pay for it.</p> <p>If the audit cost is borne internally, expenses will be reported under the "staff costs"</p> <p>If the audit cost is borne externally, basis for payment has to be a service contract.</p>

<p>Name, Title + Organisation of Signatory for the MS</p> <p>Francis Résimont Secrétaire général</p> <p>Norbert De Cooman Secrétaire général adjoint</p>	<p>Place, Date and Stamp</p>  
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