

First level control system of the Interreg Baltic Sea Region

FINLAND

FLC system: Decentralised

Controller selection: The lead partner (LP) or project partner (PP) may propose an external or internal independent and qualified auditor to act as a first level controller. When selecting a first level controller / audit company the LP / PP shall follow the public procurement applicable in Finland.
According to Finnish legislation the first level controllers (auditors) must be **approved with the Auditing Act (1141/2015)**.

Controller's qualification: The first level controller validating the expenditure and activities of the LP/PP must fulfil the requirements set in the Programme Manual **and in the Finnish legislation. The controllers are expected to follow the national and international auditing standards and the Auditing Act.**

He/she has to have knowledge of EU and respective national regulatory framework for Structural Funds. They also must have knowledge of the Interreg Baltic Sea Region requirements and they must be able to work in English.

Controller approbation: The controlled LP / PP submits a specification of the first level controller to the designation body. The designation body confirms each particular first level controller by a so called "Approbation certificate". **The up-to-date application form and the Guidance Note are available on Ministry of Employment and the Economy website:**

<http://www.rakennerahastot.fi/web/eay/ensimmaisentason-valvonta-flc>

The controller has to be officially confirmed by the designation body before the first expenditure can be validated and reported. **The appointment procedure must be initiated immediately after the applicant has**

been notified that the project has been approved for funding.

Approbation body:

Ministry of Economic Affairs and Employment
Enterprises and Regional Development Department
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Costs of the FLC:

The LP/PP pays the controller a usual fee for audit and controls. This expenditure can be reported as part of the project expenditure and co-financed by the Interreg Baltic Sea Region.