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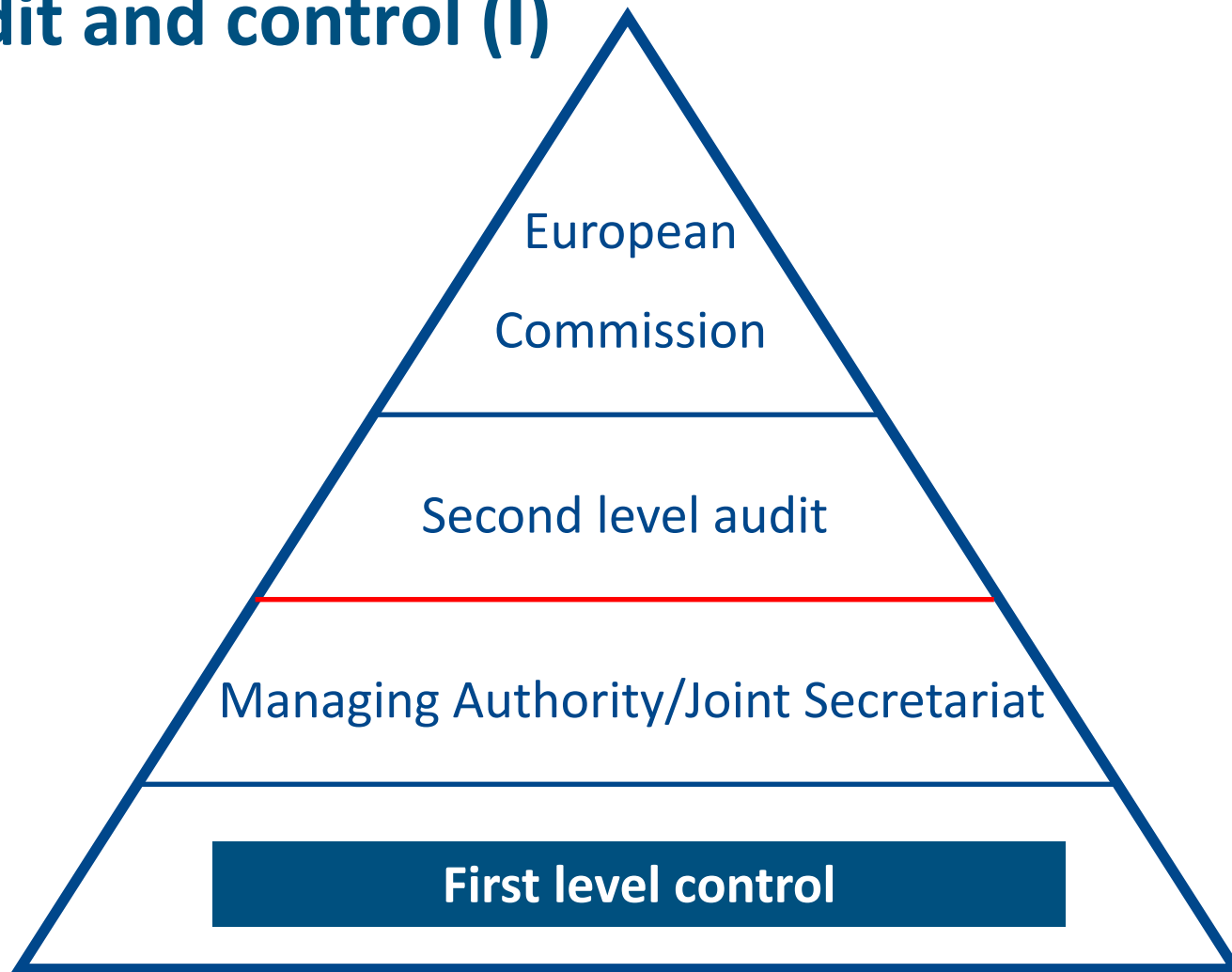
Audit and control

Financial Seminar
Hamburg | 23-24 & 30-31 January 2018
Managing Authority/Joint Secretariat

Content

- Audit and control
- First level control
- FLC documentation

Audit and control (I)



Audit and control (II)

First level control (FLC)

- All expenditure
- Different FLC systems
- Approbation bodies
- Validated expenditure co-financed from the Programme

Second level audit (SLA)

- Audit Authority/national auditors
- Selected sample of LPs/PPs
- SLA report = negative report with possible financial consequences:
 - ⇒ Responsibilities of
 - Partners
 - Lead partners

First level control (I)

1. What is it?

Verification:

- Delivery of the products and services
- Soundness of expenditure
- Compliance with rules

... and why?

- Co-financing from public funds

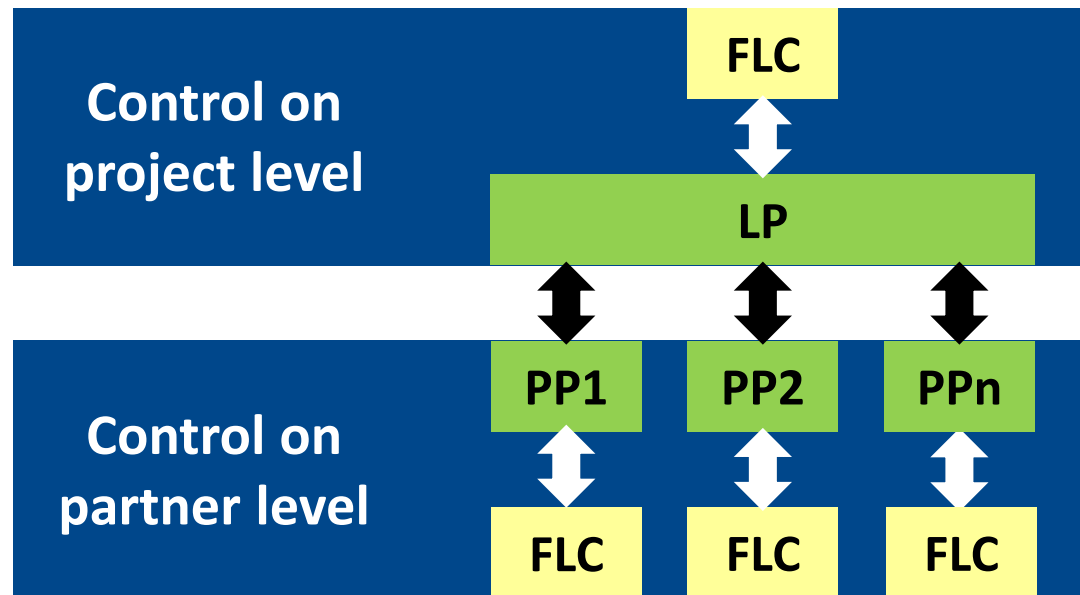
First level control (II)

2. How does it work?

a) Step 1

Selection and approbation of the controller

b) Step 2



First level control (III)



Partner report no. (-)

Signature:	Stamp:
Place:	Date:
Finalise & print	

First level control (IV)

3. What applies to me and my partners?

	AX	EE	LV	PL	SE	DE	DK	FI	LT	NO
FLC system	Centralised					Decentralised				
Partner has to pay the FLC	No					Yes				

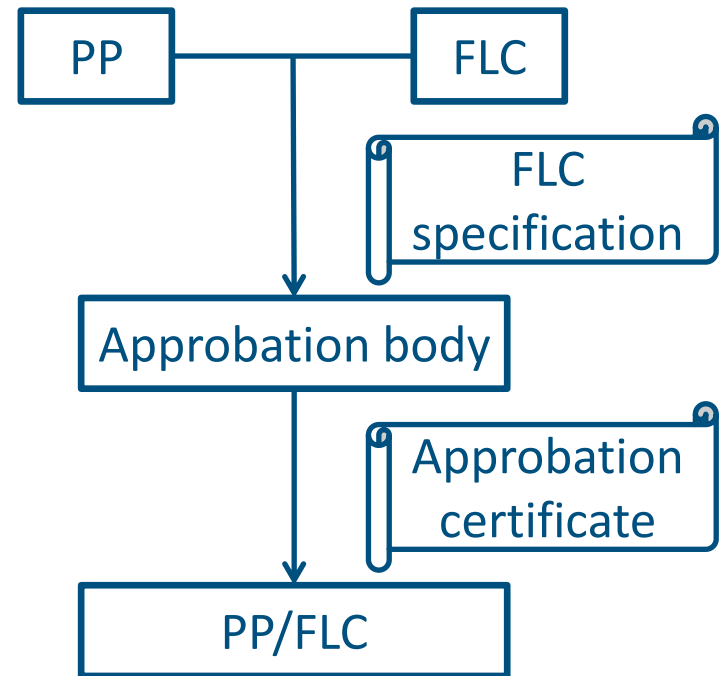
First level control (V)

4. How to get started?

Centralised

- FLC authorities in place
- Contact details on the web
- Inform your controllers
- Ask for requirements

Decentralised



First level control (VI)

[Login](#) | [Imprint](#) | [Privacy](#) | [Contacts](#)



First Level Control

- Home
- About the Programme
- Apply for funds
- For projects**
- Contracts
- Reporting
- Public Procurement
- First Level Control**
- State Aid

FOR FIRST LEVEL CONTROLLER IN ALL COUNTRIES

[FLC Report and Checklist](#)

DENMARK

- [01_FLC description DK_Interreg BSR_FINAL.pdf](#)
- [02_FLC specification DK_Interreg BSR_FINAL.docx](#)
- [03_Guidelines for FLC in DK_FINAL.pdf](#)

ESTONIA

CHOOSE A COUNTRY

- [→ Denmark](#)
- [→ Estonia](#)
- [→ Finland](#)
- [→ Germany](#)
- [→ Latvia](#)
- [→ Lithuania](#)
- [→ Norway](#)
- [→ Poland](#)
- [→ Sweden](#)

FLC documentation (I)

1. First level control report and checklist
 2. First level control certificate
- **FLC on partner level**
 - ⇒ unified templates for all controllers
 - ⇒ harmonized with other Programmes
 - ⇒ FLC documents to be sent to the project partner
 - ⇒ project partner sends a copy to the lead partner

FLC documentation (II)

1. First level control report and checklist
 2. First level control certificate
- **FLC on lead partner level**
 - ⇒ FLC section in BAMOS
 - ⇒ based on the FLC documentation received from partners

FLC report on partner level

- General information
- Control information
 - ⇒ Declared and certified expenditure
 - ⇒ Control method and type of checks
 - ⇒ Findings
 - ⇒ Conclusions
 - ⇒ Follow up measures

FLC checklist on partner level

1. General information about documents
2. General checks
3. Accounting and audit trail
4. Budget lines
5. Public procurement
6. Information and publicity rules
7. State aid
8. Anti-fraud measures

FLC report & checklist on lead partner level

- Information about certified expenditure
- Checks on the progress report
 - ⇒ Partnership agreement
 - ⇒ Project reporting system
 - ⇒ Project meeting/training
 - ⇒ Project partners' FLC documentation
 - ⇒ Approbated FLC of the partners
 - ⇒ Transfer of funds to partners
 - ⇒ Unpaid voluntary work limit
 - ⇒ Revenues
 - ⇒ Economic activities
 - ⇒ Anti-fraud measures

First level control and second level audit

*Interreg Baltic Sea Region believes
in an integrated and prosperous Europe for all*

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