

## First level control system of the Interreg Baltic Sea Region

### DENMARK

<b>FLC system:</b>	Decentralised
<b>Controller selection:</b>	The lead partner (LP) or project partner (PP) is free to appoint its independent and qualified <u>external</u> first level controller. He/she must be either a State-audited Public Accountant or a Registered Public Accountant. The selection must follow the public procurement rules applicable in Denmark.
<b>Controller's qualification:</b>	<p>The first level controller validating the expenditure and activities of the LP / PP must fulfil the requirements set in the Programme Manual. In addition he/she has to</p> <ul style="list-style-type: none"><li>- have at least 3 years of audit / control experience (Structural Funds);</li><li>- have knowledge of English language;</li><li>- have a degree in finance / accounting or in relevant field;</li><li>- among others follow the<ul style="list-style-type: none"><li>o Law on the administration of grants from ERDF and ESF (Act no. 1599 of 20 December 2006);</li><li>o Statutory order on responsibility and competences regarding the grants from ERDF and ESF (Order n. 532 of 27 May 2014);</li><li>o Statutory order on eligibility, accounts, auditing and control of grants from ERDF and ESF (Order no. 586 of 3 June 2014).</li></ul></li></ul>
<b>Controller approbation:</b>	The controlled LP/PP submits a specification of the first level controller to the approbation body. The approbation body confirms each particular first level controller by a so called "Approbation certificate".
<b>Approbation body:</b>	Danish Business Authority (DBA) Regional Development Unit Vejlshøvej 29 DK-8600 Silkeborg

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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.