



INTERREG IVA 2 Mers Seas Zeeën Cross-border Cooperation Programme 2007-2013

**Description of the First Level Control System according to Article 16 of Regulation (EC) 1080/2006**

SECTION	DESCRIPTION
<b>1. General</b>	
1.1. Information submitted by: 1. Member State 2. The main contact point	<p><b>1.Country</b>                    <b>Nederland</b></p> <p><b>2.Contact Point</b></p> <p>Institution:                    Ministerie van Economische Zaken  Unit:                                Directie Ruimtelijk Economisch Beleid      Programma Zuidwest-Nederland</p> <p>Address:                         Postbus 20101  Postal code:                     2500 EC  City:                                Den Haag  Country:                         Nederland</p> <p>Tel : +                             31 (0) 70 379 8613  Fax : +                             31 (0) 70 379 6095  E-mail :                            c.w.vanderkamp@minez.nl  Name and Surname: van der Kamp, Kees</p>
1.2. The information provided describes the situation on :	<i>31/07/2008</i>



INTERREG IVA 2 Mers Seas Zeeën Cross-border Cooperation Programme 2007-2013 is part-financed from the European Regional Development Fund (ERDF)

2. System Structure	
<p>What kind of system did you opt for?</p> <ul style="list-style-type: none"> <li>- <u>a 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 questions under <b>2.1, 4, 5, 6, 7</b>)</li> </ul> <p>or</p> <ul style="list-style-type: none"> <li>- <u>a decentralized control system</u>: the beneficiaries proposes a controller who is authorized by a central Member State body or selects a controller from a short list provided by the MS? (Please continue with questions under <b>2.2,4,5,6,7</b>)</li> </ul>	<p>a decentralized control system : the beneficiaries propose a controller who is authorized by a central Member State body.</p>

To be filled in in the case you have chosen a Centralised Control System: not applicable

<b>2.1 Centralised Control System</b>	
<p><b>Please describe the system.</b> Please indicate if the control is carried out:</p> <ol style="list-style-type: none"><li>1. by civil servants or</li><li>2. by an external audit firm appointed for this specific mission.</li></ol> <p>In case 2) (external audit firm), please explain how it was appointed.</p>	
<p><b>Contact details of the controller</b> Please provide the contact details of the designated body actually carrying out the control.</p>	<p>Institution: Unit: Address: Postal code: City: Country:</p> <p>Tel : + Fax : + E-mail : Name and Surname:</p>
<p><b>Contact details supervisory body</b> In case of an external controller, please specify the body fulfilling the supervisory duties and the contracting.</p>	<p>Institution: Address: Postal code: City: Country:</p> <p>Tel : + Fax : + E-mail : Name and Surname:</p>

<p><b>Controller's qualification</b> Which minimum requirements must the controller under the centralized system described above fulfil? (Please list here the minimum requirements set in terms of: degrees, work experience, national qualifications, Structural Funds regulations knowledge, EU regulatory framework knowledge, language knowledge, and/or registration in professional organisations etc.)</p>	<p>Requirements:</p> <ul style="list-style-type: none"><li>-</li><li>-</li><li>-</li><li>-</li><li>-</li><li>-</li><li>-</li></ul>
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Now please go to sections , 4, 5, 6, 7.

To be filled in in the case you have chosen a Decentralised Control System:

<b>2.2 Decentralized Control System</b>	
<p><b>Please describe the system</b></p> <ul style="list-style-type: none"> <li>- Will the beneficiary select a controller from a list of several public and/or private control bodies established on MS level beforehand</li> </ul> <p><b>Or</b></p> <ul style="list-style-type: none"> <li>- 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 JTS attached and in particular to Annex 4)?</li> </ul>	<p style="text-align: center;">No</p> <p style="text-align: center;">yes</p>
<p>In both cases, please explain the procedure for establishing the shortlist or authorizing the controller.</p>	<ul style="list-style-type: none"> <li>a) The controller is <b>proposed</b> by each partner to a central authority established by the Member State (Central Approval Body), on the basis of a <u>questionnaire/checklist with specific selection criteria related to independence, competence and delays (see Annex 4) provided by the Member State.</u> The controller can be <u>internal</u> as well as <u>external</u> as long as she/he is qualified and from a unit independent of operation's activities and finances.</li> <li>b) The Central Approval Body checks the controller's qualification and independence following <u>the checklist/questionnaire (Annex 4) with specific selection criteria, which represent minimum requirements.</u> If the check is positive, the controller is "designated" by the Central Approval Body. If not, the controller is rejected and the project partner has to propose a new candidate.</li> <li>c) Only after the designation by the Central Approval Body the controller can assume the role of the controller for the project partner.</li> <li>d) The controllers are required to use a standard control checklist and to fill in a standard control reporting form (see Annexes 5,6,7).</li> <li>e) Regular training seminars should be organised at national level (e.g. once a year). Such seminars will provide the controllers with a platform for exchanges and provide them with further information about the implications of a control in compliance with Structural Funds and Community regulations, national rules and programme requirements.</li> </ul>

<p>If appropriate, please give also examples of types of possible control bodies.</p>	<ul style="list-style-type: none"> <li>- private audit firms</li> <li>- internal auditing of Universities</li> </ul>
<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>Not applicable</p>
<p><b>Controllers' qualification</b>  Please explain the <b>minimum requirements</b> for a controller to act as project partner/Lead partner controller.  (Please list here the minimum requirements set in terms of: degrees, work experience, national qualifications, Structural Funds regulations knowledge, EU regulatory framework knowledge, language knowledge, and/or registration in professional organisations etc.)</p>	<p>Requirements:</p> <ul style="list-style-type: none"> <li>-Een deskundige als bedoeld in artikel 393 1e lid van titel 9 boek 2 Burgerlijk Wetboek.</li> <li>-( these are professional auditors according to Dutch law, registered in a professional organisation),</li> <li>-registered as member of the NIVRA the Dutch professional audit organisation</li> <li>-sufficient knowledge of the English language, in order to read and understand all relevant documents,</li> <li>-he/she must hold professional skills and experience in the field of control of projects co-financed by EU-funds (Structural Funds and ERDF in particular), if possible.</li> </ul>
<p>For the approval/designation of controllers, we ask you to use the checklist provided in Annex 4 of the guidance note.</p> <p>In case you decide to use an equivalent document, please confirm the use of this document or explain what kind of other document you will use instead. This document must be at least equivalent to the Annex 4. Please attach this document as an evidence for our use.</p>	<p>Yes, we will use this checklist.</p>

<p><b>Contact details of the central approval body</b> 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 the approval/designation of the controller proposed by the project partner.</p>	<p><b>Central Approval body is</b> Institution: Ministerie van Economische Zaken Directie Ruimtelijk Economisch Beleid Cluster Coördinatie Gebiedsgericht Beleid Address: Bezuidenhoutseweg 30 Postbus 20101 Postal code: 2500 EC City: Den Haag Country: Nederland Tel : + 31 (0)70 379 6082 Fax : + 31 (0)70 379 6095 E-mail : r.g.h.j.vanraak @minez.nl  Name and Surname: van Raak, Ruud</p>
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Now please go to sections , 4, 5, 6, 7.

<b>4. Separation of Functions</b>	
<p>Please explain how your Member State will ensure a clear separation of functions between the bodies having responsibilities in the management and control of a project and/or the programme.</p> <p>If appropriate, please provide an organisation chart to document the separation of functions between the bodies or units in charge of</p> <ol style="list-style-type: none"> <li>1. project activities and finances</li> <li>2. 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)</li> <li>3. 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)</li> <li>4. and project approval/Monitoring Committee representation (according to Article 63 of Regulation 1083/2006)?</li> </ol>	<ol style="list-style-type: none"> <li>1. Separation from projects' activities and finances</li> <li>2. Separation from the first level control performance</li> <li>3. Separation from the Second level audit</li> <li>4. Separation from the project approval/Monitoring Committee representation <ul style="list-style-type: none"> <li>1 is project partner/beneficiary</li> <li>2 is controller as approved by the Central Approval Body</li> <li>3. is Auditdienst Ministerie van Economische Zaken</li> <li>4. is REB : Spatial and Regional Economic Policy Department of the Ministry of Economic Affairs.</li> </ul> </li> </ol>
<b>5. First Level Control Delays</b>	
<p>How do you ensure that the first level control is carried out within the deadlines set by the Programme (see the Guidance on eligibility and in the Guidance on first level controls)?</p>	<p>By including this condition in the eligibility conditions and in the designation procedure by the Central Approval Body.</p>
<b>6. Quality Assurance/Guidance to FLC bodies</b>	
<p>The programme will establish</p>	



<ul style="list-style-type: none"> <li>- INTERREG IVA first level control guidelines</li> <li>- a template for a FLC checklist</li> <li>- a template for a FLC report.</li> <li>- A control certificate inside the progress report to be signed by the FLC.</li> </ul> <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"> <li>- the reference</li> <li>- the date</li> <li>- related documentation (if applicable).</li> </ul>	<p>No</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 INTERREG IVA first level control guidelines and INTERREG IVA first level control certificate are respected.</p>	<p>Regular training seminars will be organised at national level (e.g. once a year). Such seminars will provide the controllers with a platform for exchanges and provide them with further information about the implications of a control in compliance with Structural Funds and Community regulations, national rules and programme requirements.</p> <p>The Central Approval Body in the Netherlands will carry out a limited number of quality checks to verify the functioning of the system and the performance of the designated first level controllers.</p>

<b>7. Control Cost</b>	
<p>Who will pay for the control?  Will it be provided for free (by the MS) <b>or</b>  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 lead/project partner</p> <p>The cost will be borne by the Lead/Project partner and thus reported as eligible cost within the project.</p> <p>The cost of the FLC are calculated on real work done.</p> <p>The basis for the payment is an invoice based on a service contract.</p> <p>It will be paid to the FLC.</p>

<b>Name, Title +</b>	<b>Place, Date and Stamp</b>
	Directeur REB (head of Directorate REB)
<b>Organisation of Signatory for the MS</b>	