

**Interreg
Greece-Italy**

European Regional Development Fund



EUROPEAN UNION

4 Infodays on project implementation

ITALY

• Bari 17th April 2018 • Lecce 19th April 2018

GREECE

• Patras 24th April 2018 • Preveza 26th April 2018



***Designation procedure of the
First Level Controllers:
focus on the Italian beneficiaries***

***Interreg V-A Greece-Italy
Programme 2014 – 2020***

The selection of first level controllers falls on the individual beneficiaries, either public or private which may be of two different options:

1. **Private Beneficiaries, Public bodies or Bodies governed by Public Law** delegate the activity of verifying the operations to an **External controller** in possession of the necessary prerequisites of **professionalism, honorability, independence and knowledge of the English language**, registered for at least three years with either the “**Albo dei Dottori Commercialisti e degli Esperti contabili**” (*Register of Chartered Accountants and Accounting Experts*) or the “**Registro dei Revisori Contabili**” (*Register of Auditors*). **In order to carry out the selection, the beneficiary must exclusively comply with the Italian public contracts code and the public procurement rules (at least 3 candidates).**
2. Beneficiaries that have the status of **Public bodies or Bodies governed by Public Law**, the control activities may be entrusted to an **Internal controller** provided that the separation of functions with the offices responsible for implementing the operations is ensured.

Expenditure for first level controls must be foreseen in the project budget of each Beneficiary (*External expertise and service*) and **cannot exceed 2% of each partner's total budget.**

Option 1: External controller

- *Cover letter on headed notepaper of the beneficiary, protocolled and signed by the legal representative*
- *Project Fact Sheet;*
- *In case of individual controller: Declaration in lieu of affidavit attesting to the registration of the auditor either with the “Albo dei Dottori commercialisti e degli esperti contabili” (Register of Chartered Accountants and Accounting Experts) or the “Registro dei Revisori Contabili” (Register of Auditors);*
- *In case of auditing firm: Declaration in lieu of affidavit attesting attesting to the registration with the “Registro dei Revisori Legali” (Register of Statutory Auditors);*
- *Declaration in lieu of affidavit attesting that the auditor meets the prerequisite standards of honorability, professionalism, independence and good command of the English language as requested by the Programme;*
- *Photocopy of the front and reverse of the controller ID;*
- *Declaration of consent to the processing of sensitive data;*
- *Declaration regarding the requirements of the auditor to whom the verification activities are entrusted.*

Option 2: Internal controller

- *Cover letter on headed notepaper of the beneficiary, protocolled and signed by the legal representative*
- *Project Fact Sheet;*
- *Declaration attesting to the independence of the assigned internal office (including an attached administrative document/ organization chart) and the good command of the English language, as requested by the Programme*
- *Photocopy of the front and reverse of the controller ID;*
- *Declaration of consent to the processing of sensitive data;*
- *Declaration regarding the requirements of the auditor to whom the verification activities are entrusted.*

Where to send the request

The beneficiary, having carried out the selection of an auditor, must then send all the documentation to:

Regione Puglia

Sezione Provveditorato Economato

Via G. Gentile - BARI

ATTENTION: it is only possible to receive complete documentation

Puglia Region will verify that which was declared in the documentation received as well as the prerequisites, and in the case of irregularities or incompleteness, will request additional data from the beneficiary

- **External controller:** Puglia Region will proceed to “validate” the selection carried out by the Beneficiary in respect of the foreseen prerequisites. Such validation will be communicated to the Programme’ Managing Authority. Moreover, the Region will use on the spot checks to verify the truthfulness of the declarations. Only after this has been done, the Beneficiaries can proceed to awarding the assignment and to signing the relevant contract.
- **Internal controller:** Puglia region will proceed to “validate” the selection carried out by the Beneficiary, while checking if there is the necessary separation between the activities of “management” and “control”, as well as the functional independence of the Offices assigned to implement the various project activities. This certification will be sent to the Programme’ Managing Authority.

- Puglia region will express its consent (or denial) within a maximum period of **10 working days**, starting from the day following the receipt of the documents.
- The lack of expression is equivalent to the assent to the choice of the controller.
- The beneficiary can request, in absolutely exceptional cases and with written motivation attached to the documentation sent, to the Puglia Region **to reduce the maximum limit of 10 working days to a value not inferior to 4 working days**. The request if not motivated or with reasons not considered useful can be rejected.

The control activities

The first level controller carries out in an efficient and timely manner and within a period of three months:

- a) administrative controls of all reimbursement requests submitted by the Beneficiaries which must be carried out on 100% of the expenditure entered into the accounts by the Beneficiaries.*
- b) on the spot checks of individual operations which must be carried out by the auditor at the Beneficiary's premises taking in account the level of risk associated with the operation, its complexity, the amount of public support allocated to the operation and the results of administrative checks and audits performed directly by the Managing Authority and / or by the Audit Authority.*
- c) only the Lead Partner has to present to the Managing Authority the activity report at the closure of each period, with a reimbursement request comprising all expenditure incurred by and certified by each beneficiary.*

The first level controller notifies any irregularities to the project partner, the Lead Partner, to the Managing Authority and to Puglia region.

MANAGING AUTHORITY OF ETC GREECE-ITALY PROGRAMME

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