

**Interreg**



Co-funded by  
the European Union

## **Alpine Space**

# National information by the Alpine contact points (ACP)

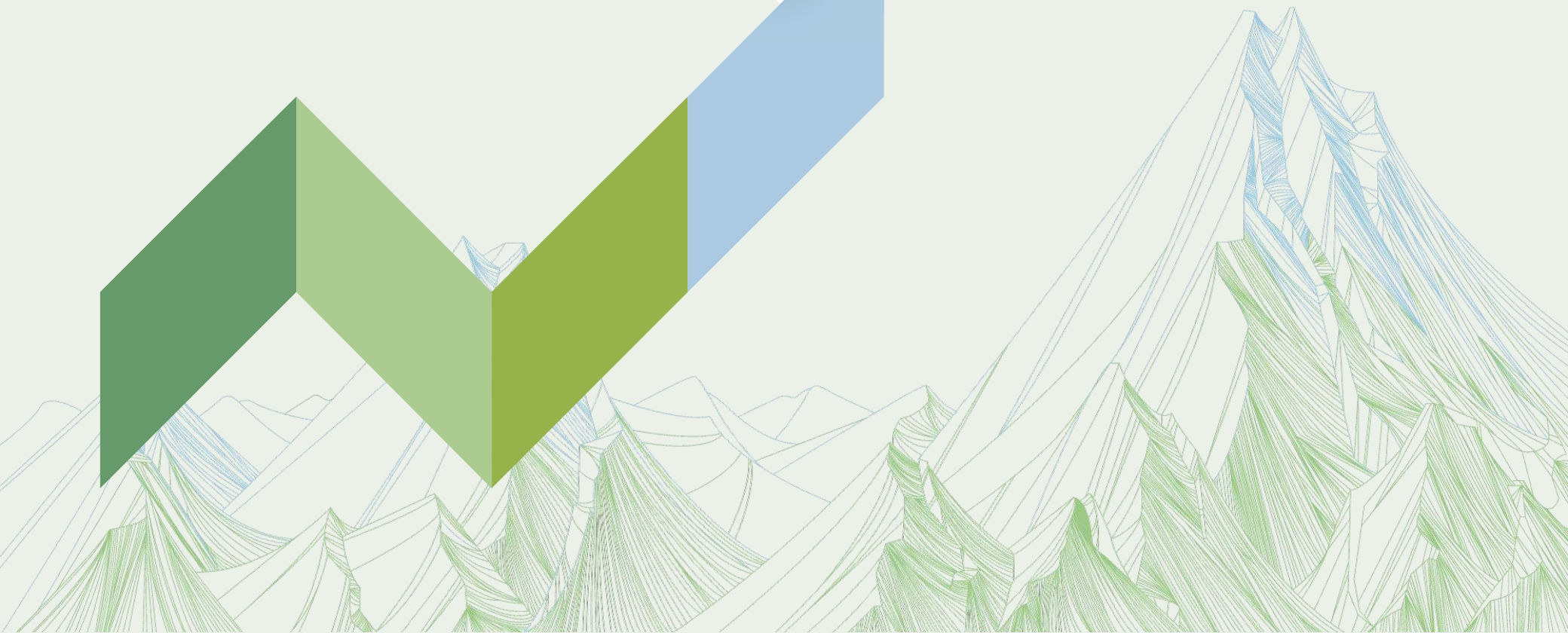
Salzburg | Austria | 16 November 2022

---

21/27

**Alpine Contact Points**

---





---

# MARTINA BACH

---

Austrian Spatial Planning Conference (ÖROK)

ACP for Austria

Interreg



Co-funded by  
the European Union

Alpine Space

# National control system: Austria

---



- National control system Austria decentralized
    - Control only by nominated controllers (predefined list)
    - The control costs have to be borne by the Austrian beneficiaries
- Further Info  
<https://www.oerok.gv.at/kooperationen/info-service-oesterreich-ncp/finanzkontrollsystem-in-oesterreich>
- Info on responsible controller will be sent by ACP to AT partners via e-mail
- 
- Further questions?  
ACP AT: Martina Bach  
phone: +43 1 535 34 44 22, e-mail: [bach@oerok.gv.at](mailto:bach@oerok.gv.at)



---

# SÉBASTIEN RIEBEN

---

Federal Office for Spatial Development (ARE)

Switzerland

Interreg



Co-funded by  
the European Union

Alpine Space

# National control system: Switzerland

---



- Establishment of a financing agreement between the partner and the Confederation.
- Annual invoices.
- Activity report, list of income and expenditures and independent review report at the end of the project.



---

# LISA HORN

---

Bavarian State Ministry for the Environment and Consumer Protection

ACP for Germany

Interreg



Co-funded by  
the European Union

Alpine Space

# National control system: Germany



## First Level Control (FLC): Decentralised system

The beneficiary is free to appoint its controller, but the latter must be authorized by the StMUV (Bavarian State Ministry of the environment and consumer protection).

Precondition for the authorization is the proof that the controller is personally and functionally independent from the beneficiary to be controlled.

According to Article 46(8) and (9) of regulation (EU) 2021/1059 controllers shall meet the following requirements:

- either a national or regional authority or a private body or a natural person
  - in case of a private body or a natural person: be a member of a national accounting or auditing body or institution (which is a member of International Federation of Accountants (IFAC) or is at least committing to carry out the management verifications in accordance with IFAC standards and ethics)
- New for 2021-2027: internal control units of local authorities no longer possible

### • More Information & Contact:

Ernst Polleter: [ernst.polleter@stmuv.bayern.de](mailto:ernst.polleter@stmuv.bayern.de)  
Sandra Beer: [sandra.beer@stmuv.bayern.de](mailto:sandra.beer@stmuv.bayern.de)

Bayerisches Staatsministerium für Umwelt und Verbraucherschutz, Rosenkavalierplatz 2  
81925 München



---

# FRANCE

---



# National control system: France

---



- Each beneficiary still chooses his or her controller and contracts directly with them
- **NEW:** in order to simplify the process, the National Authority will carry out a preliminary selection in order to propose a shortlist of 4-5 auditors from which the beneficiaries can choose
- This procedure will apply to all beneficiaries, whether public or private
- A more detailed procedure will be communicated to French beneficiaries in the near future



---

# ROBERTO DE MARCO

---

Lombardy Region

ACP for Italy

Interreg



Co-funded by  
the European Union

Alpine Space

# How to get a FLC

---



- Each Italian project beneficiary must select its own First Level Controller to certify the expenses incurred and reported
- The choice is up to each beneficiary individually
- There are no rosters to draw from
- The execution of the checks must be entrusted to controllers designated among qualified subjects, in possession of the necessary requisites of professionalism, integrity, independence and knowledge of the English language
- Furthermore, the controller must have been enrolled, for not less than three years, in the “Albo dei Dottori Commercialisti e degli Esperti Contabili”

# Types of FLCs

---



A First Level Controller can be of two types:

- **Internal certifier:** Admitted exclusively for public administrations. The beneficiary identifies the internal office that will carry out the activity of control. Functional independence must be respected between the office responsible for initiating and implementing the operation (beneficiary) and the office responsible for payments.
- **External certifier:** The beneficiary selects its First Level Controller through public procurement (see Legislative Decree no. 50/2016). It can be a person or a company

# Points of attention

---



- Each First Level Controller, before being able to operate, must be officially authorized by the national coordinating body (Commissione Mista)
- This authorization usually takes place within 5 months from the approval of the project
- The authorizations are valid from time to time for only one specific project. This means that if a partner participates in several projects always making use of the same first level controller, it needs as many authorizations as the projects in which it participates.

# Documentation to be submitted to identify and contract a FLC (1/2)

---



- The Commissione Mista has prepared the instructions, requirements and forms to be used for identifying and contracting the First Level Controllers
- To request the authorization of its controller, the beneficiary sends the specific documentation to the National Contact Point
- NCP sends these documents to the Commissione Mista that verified the completeness of the documents for the authorization

# Documentation to be submitted to identify and contract a FLC (2/2)

---



- The person who signs the documentation must be the same indicated in the Application Form as the legal representative
- Usually the Commissione Mista gives the authorization within 10 days from the submission of the application
- Once authorized by the Commissione Mista each first level controller must profile itself on the JeMS by creating its own user
- From that moment the user is associated with the project. The controller can proceed with the certification of the expenses reported

# Form to be filled by FLC

---



- According to the type of FLC, the following documents must be provided:
  - All. 3 indipendenza\_funzionale
  - All.1a richiesta per controllore interno
  - All.1b richiesta per controllore esterno
  - All.2 scheda informativa\_2
  - All.4 conoscenza\_lingua inglese
  - All.5 certificazione controllore esterno (individuale)
  - All.6 certificazione controllore esterno (società)
  - All.7 atto notorio controllore individuale
  - All.9 autorizzazione trattamento dati (individuale)
  - All.10 autorizzazione trattamento dati (società)
  - All.A - Requisiti controllori primo livello



# National institutional references for first level controls

---



- *Commissione Mista Stato Regioni presso l'Agenzia per la Coesione Territoriale*
- *Ufficio 7, Centro di competenza sul coordinamento ed esecuzione controlli di I livello*
- *Dirigente: Teresa Costa*
- *telefono 06 96 51 78 47*
- *teresa.costa@agenziacoesione.gov.it*
- *commissione.mista.cte@agenziacoesione.gov.it*



---

# DANIJELA KOS

---

Government office for development and cohesion policy

ACP for Slovenia

Interreg



Co-funded by  
the European Union

Alpine Space

# National control system: Slovenia

---



- Centralized first level control system for all INTERREG programmes
- Responsible body: Government Office for Development and EU cohesion.
- No costs for the execution of first level controls will be charged to the projects.
- Guaranteed smooth implementation of the controls and cooperation with the MA/JS/ACP, the national authority and beneficiaries will be ensured.
- Guidelines for reporting (first half of 2023).