



First Level Controller designation checklist

(To be filled in by the project partner in relation to the proposed controller. This checklist should then be presented to FPD so as to designate the first level control function, pertaining to the relevant project, to such Controller through the award of a certificate.)

Proposed Partner Controller

The nature of controller request (indicate if this is a <i>first appointment</i> or a <i>replacement appointment</i>)	
Name of the controller (should be a named individual in the organisation)	
Organisation (if applicable)	
Department/ Unit/ Division	
Address	
Telephone	
E-mail address	

Project

Name of project	
Acronym	
Reference number	
Project duration - Start date	
- End date	

Project Partner

Name of the project coordinator	
Division	
Organisation	
Legal Status. Indicate if organisation is - Public authority, - Public law body (bodies governed by public law), - Private non-profit body.	
For private non profit bodies: VO registration number	
Address	
Telephone	
E-mail address	

General

1. Did the controller receive and study the following documents? <input type="checkbox"/> Interreg Europe programme manual, incl. control guidance and templates for the control certificate and control report with checklist <input type="checkbox"/> Application form <input type="checkbox"/> Subsidy contract <input type="checkbox"/> Partnership agreement	
2. Can the controller ensure that the work shall be properly documented and accessible to ensure an efficient review of the work in a way that any other controller/auditor can perform again the control only using the control file?	

<p>3. Can the controller ensure carrying out of 100% check of the expenditure included in each claim based on the guidelines stipulated in the Programme manual and the national eligibility guidelines and also to submit a first level control certificate together with a first level control report including a checklist as established by the Programme¹?</p> <p>¹Reporting is to be made to the programme through the online system.</p>	
<p>4. In case of suspicion of fraud, can the controller ensure to report suspected or established fraud cases to the managing authority through the specific programme template?</p>	
<p>5. Can the controller ensure that at least one physical on-the-spot check throughout the project lifetime is carried out so as to ensure that project deliverables are in place and working well, as well as to ensure that the working documents are properly documented and accessible?</p>	
<p>6. Can the partner and the controller ensure that the work will be carried out within 2 months after the end of each reporting period and to send a copy of the verification certificate to FPD?</p>	
<p>7. Is the controller willing to attend any training events/ bilateral meetings organised by the Programme and/or FPD as well as to keep abreast of any updates of programme manuals, procurement regulations, guidance notes, circulars and other relevant documentation?</p>	
<p>8. Will the controller carry out the work in accordance with International Standards on Auditing as well as the programme guidelines?</p>	

Information regarding the selection of the controller

Is the controller

- internal (employed by the project partner organisation), or
- external (not employed by the partner organisation).

a) If the controller is an external controller

<p>1. Is the control body private or public?</p>	
<p>2. What is the basis for the controller to carry out</p>	

the control? (Reference should be made to the letter of engagement signed by the project partner and the controller and any other documents) Please specify.	
3. Given that the controller is external indicate how the auditor was selected? (describe briefly procedure done e.g tender, rfq ...)	
4. Does the controller adhere to the code of ethics issued by the accountancy board and carry out his audit assignments in conformity with generally accepted auditing standards in particular International Standards on Auditing?	

b) If the controller is an internal controller

1. Is the controller's independence in accordance with the code of ethics and underlying the auditing principles such as independence? If yes please specify.	
2. To which person in the partner organisation does the controller answer (e.g. management, council, supervisory board)?	
3. Please provide an organisational chart which shows the units where the activities and finances are managed, where the payments are approved and where the control is carried out.	

Professional skills and competences

1. Please describe the controller's individual professional skills and knowledge in the control/audit field. Provide a certified true copy of the controller's CV.	
2. Please describe the controller's individual professional skills and knowledge in the field of control of projects co-financed from EU funds, in particular Structural Funds and ERDF (including the Territorial Cooperation Programmes such as projects financed under the IT-MT Programme, MED Programme, INTERREG	

IVC Programme and ENPI CBC MED Programme.	
<p>3. Does the controller have sufficient knowledge of the relevant EU regulations², set out on a Programme level as well as the eligibility rules, guidance notes and circulars prepared by FPD?</p> <p><small>2 Regulations which give an overview of the eligibility principles include Regulation (EU) No 481/2014, Articles 61 and 65, Article 68 (1) (b) and Article 67 (1) (c), Article 69 (3), Regulation (EU) No 1303/2013 Article 125, Article 126 and 127. Regulation (EU) No 1299/2013 Article 13 (2), Article 20, Article 23 and Article 28.</small></p>	
4. Does the controller have sufficient knowledge of national rules, which include public procurement rules, state aid regulations and VAT legislation?	
5. Is the controller's knowledge of English sufficient in order to read and understand all relevant documents?	
6. Have the controller's skills and competences been matched against his/her Europass CV?	
7. Is the controller registered, i.e included on the list of Maltese Registered Auditors endorsed by the accountancy board (this requirement is obligatory) or a member of a professional organisation such as Malta Institute of Accountants? Please specify.	

Independence

<p>1. Can you confirm that the controller, unit and organisation, that the controller is working for is professionally independent from the unit dealing with the activities and finances of the project partner and is hence not involved in</p> <ul style="list-style-type: none"> · project approval · project activities (incl. signature of project report as project partner) · project finances (project accounting and payment orders) 	
2. Can you confirm that there are no relationships by blood or marriage between the controller and employees/managers of the unit in charge of the project activities and finances?	

3. Is the controller independent of mind, i.e does not feel dependent on the entity/unit to be controlled in any other way?	
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The information provided above applies to any controller of the control body that is or will be in charge of verifying the partner's expenditure. Any changes will be communicated to the designation body.

Signatures

Partner's signature	Controller's signature
Date	Date