





Til Seier Coordinator First Level Control

- Motivation
- Methodology
- Experiences
- First Conclusions





MOTIVATION

INTERREG DEUTSCHLAND-NEDERLAND FIRST LEVEL CONTROL MOTIVATION

2007-2013

- Decentralised
- Two Steps
 - Registered Accountants
 - Programme Management (IB)
- 100% verification
- + Highly flexible
- High costs
- Poor quality on RA level

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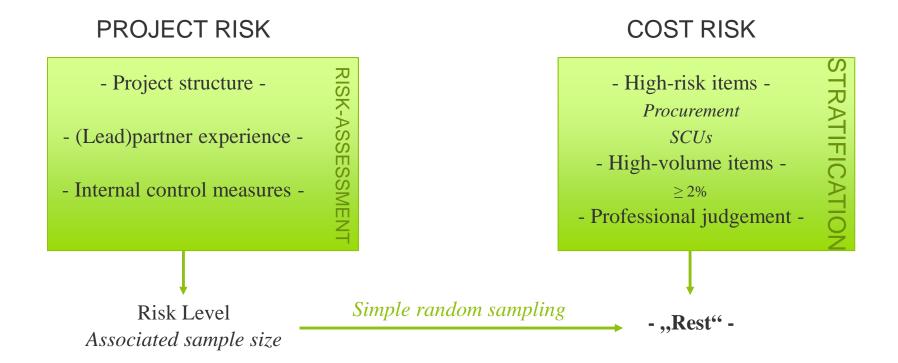
2014-2020

- Centralised
- Single Step
 - Dedicated FLC Body
- Risk-based sampling
- Less flexible
- + Lower costs (~50%)
- + Specialized controllers → better quality

METHODOLOGY

INTERREG DEUTSCHLAND-NEDERLAND FIRST LEVEL CONTROL METHODOLOGY

RISK-BASED SAMPLING



EXPERIENCES

INTERREG DEUTSCHLAND-NEDERLAND FIRST LEVEL CONTROL EXPERIENCES

- General
 - Operational since December 2015
 - Currently 5 controllers (4 FTE)
 - ~ € 55 million verified
 - ~ € 1.2 million declined (2.2%)
- Feedback
 - Projects are very satisfied
 - Error rate (findings by AA): 0,42%



EXPERIENCES

INTERREG DEUTSCHLAND-NEDERLAND FIRST LEVEL CONTROL EXPERIENCES

- Sampling methodology
 - Very convenient due to standardized, semi-automated method
 - Very little justification issues
- Efficiency
 - Cost saving (compared to 07-13) ~ 60%
 - By checking about 30-80% of items 80-95% of costs are verified



CONCLUSIONS

INTERREG DEUTSCHLAND-NEDERLAND FIRST LEVEL CONTROL CONCLUSIONS

- + System is working very well
- + Efficiency is (so far) even better than estimated
- + Verification quality has improved significantly
- + Centralised approach provides much more consistency

- AA projection method poses a threat especially for sampling systems

THANK YOU FOR YOUR ATTENTION!

ANY QUESTIONS?

