

# **MA, JS and FLC – tasks, interfaces and proceedings**

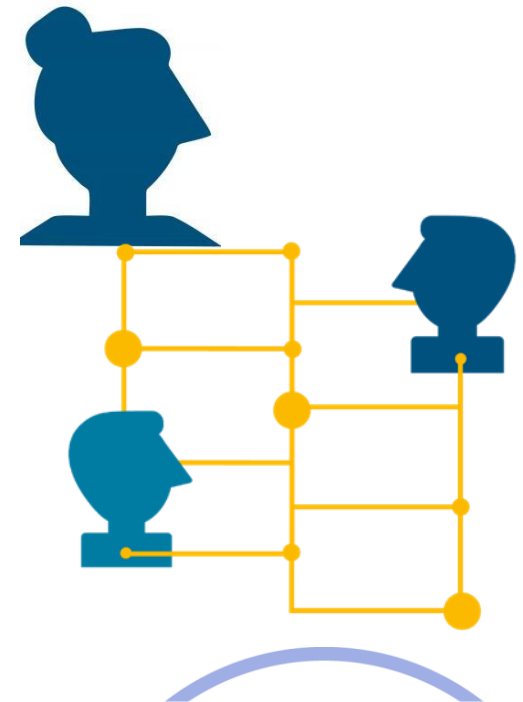
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MA, JS and National Controllers:  
Cooperating towards more effective  
management verifications

23 – 24 October 2018 | Sliema, Malta

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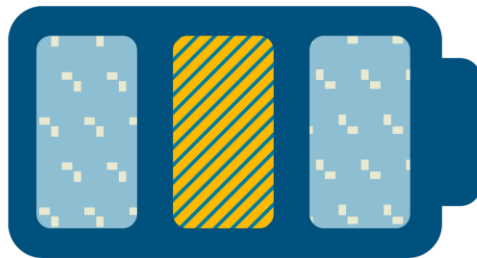
1. Regulatory framework and guidance 2014-2020
2. Management Verifications
3. Practices
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# Regulatory framework and guidance

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2014 - 2020



# Managing Authority: what



# (1)

## Preamble of Regulation (EU) No 1299/2013 – ETC Regulation

(26) (...) the **managing authority** should ensure that evaluations of cooperation programmes are carried out on the basis of the evaluation plan and include evaluations to assess the effectiveness, efficiency and impact of those programmes (...).

(33) The **managing authority** should set up a **joint secretariat** which should, inter alia, provide information to applicants for support, deal with project applications and assist beneficiaries in implementing their operations.

(34) **Managing authorities** should be responsible for the functions laid down in Regulation (EU) No 1303 /2013, including for **management verifications**, in order to ensure uniform standards across the whole programme area. (...)

# Managing Authority: what (2)

## Regulation (EU) No 1299/2013 – ETC Regulation

### *CHAPTER III – Programming*

Article 8 (13). The **managing authority** shall notify the Commission of any decision amending the elements of the cooperation programme not covered by the Commission decision referred to in paragraph 12, within one month of the date of that amending decision.

Article 12 (5). For each operation, the **managing authority** shall provide to the lead or sole beneficiary a document setting out the conditions for support of the operation, including the specific requirements concerning the products or services to be delivered under the operation, the financing plan, and the time – limit for execution.

### *CHAPTER IV – Monitoring and evaluation*

Article 14 (1). (...) the **managing authority** shall submit to the Commission an annual implementation report in accordance with Article 50(1) of Regulation (EU) No 1303/2013.

# Managing Authority: what (3)

## Regulation (EU) No 1299/2013 – ETC Regulation

### *CHAPTER VI – Management, control and designation*

**Article 23.** (1) Without prejudice to paragraph 4 of this Article, the **managing authority** of a cooperation programme shall carry out the functions laid down in **Article 125** of Regulation (EU) No 1303/2013.

(2) The managing authority, after **consultation** with the Member States and any third countries participating in a cooperation programme, shall set up a joint secretariat.

(4) Where the managing authority does not carry out verifications under point (a) of Article 125(4) of CPR throughout the whole programme area, or where the verifications are not carried out by or under the responsibility of the managing authority (...) **each Member State** or, where it has accepted the invitation to participate in the cooperation programme, **each third country** or territory shall designate the body or person responsible for carrying out such verifications in relation to beneficiaries on its territory (**the 'controller(s)'**).

# Managing Authority: what (3)

## Regulation (EU) No 1299/2013 – ETC Regulation

### *CHAPTER VI – Management, control and designation*

**Article 23.** (1) Without prejudice to paragraph 4 of this Article, the **managing authority** of a cooperation programme shall carry out the functions laid down in **Article 125** of Regulation (EU) No 1303/2013:

- manages the OP in compliance with the sound financial management principle;
- supports the work of the Monitoring Committee;
- submits to the EC annual and final implementation reports;
- establishes a system to record and store data on each operation in computerised form;

# Managing Authority: what (4)

## Regulation (EU) No 1299/2013 – ETC Regulation

### CHAPTER VI – Management, control and designation

**Article 23.** (1) Without prejudice to paragraph 4 of this Article, the **managing authority** of a cooperation programme shall carry out the functions laid down in **Article 125** of Regulation (EU) No 1303/2013.

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# Joint secretariat: what



The **joint secretariat** shall assist the **managing authority** and the **monitoring committee** in carrying out their respective functions. The **joint secretariat** shall also provide information to potential beneficiaries about funding opportunities under cooperation programmes and shall assist **beneficiaries** in the implementation of operations.

# Managing Authority: what (5)

## Regulation (EU) No 1299/2013 – ETC Regulation

### CHAPTER VI – Management, control and designation

**Article 23.** (1) Without prejudice to paragraph 4 of this Article, the **managing authority** of a cooperation programme shall carry out the functions laid down in **Article 125** of Regulation (EU) No 1303/2013.

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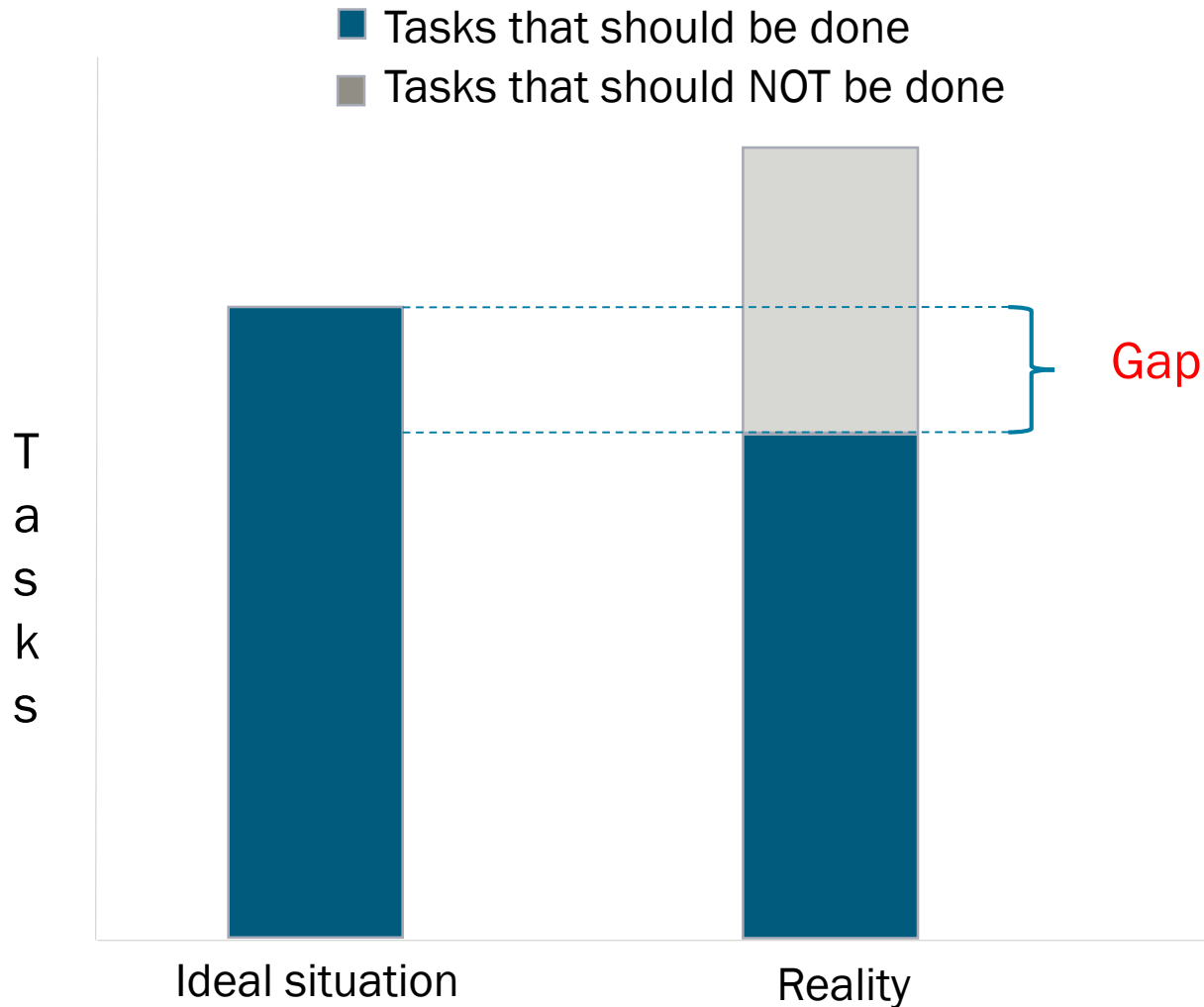
# National controllers: what

Verifications pursuant to Art. 125 shall include the following procedures:

- (a) [administrative verifications](#) in respect of each application for reimbursement by beneficiaries;
- (b) [on-the-spot verifications](#) of operations.

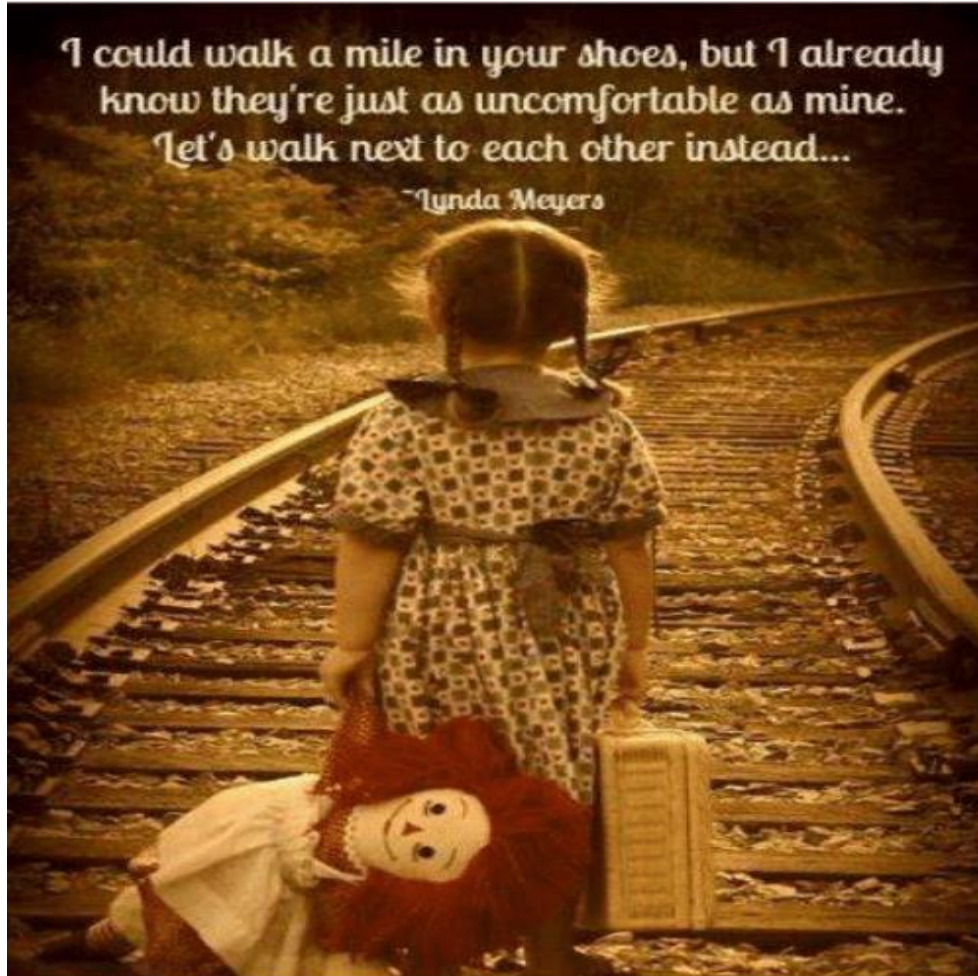


# Tasks: expectations vs reality



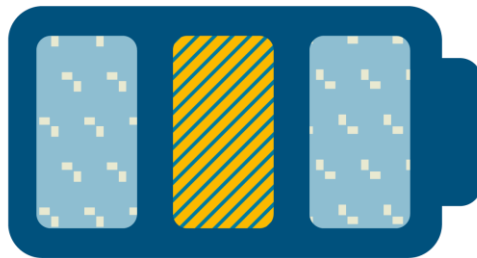
I could walk a mile in your shoes, but I already  
know they're just as uncomfortable as mine.  
Let's walk next to each other instead...

~Lynda Meyers



# Management Verifications

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# How many levels of control exist in Interreg?

- 1) Project partner (internal control)
- 2) Lead partner (partner activities related to the project, have been verified by national controls, EU co-financing has been forwarded to partner)
- 3) National controls
- 4) JS/MA checks
- 5) Audit Authority
- 6) European Commission Auditors
- 7) European Court of Auditors



# Management verifications – regulatory framework

- Regulation (EU) No. 1303/2013 (Common Provisions - CPR):
  - Art. 125.4 (scope of verifications)
  - Art. 125.5 (administrative and on-the-spot)
  - Art. 125.6 (on-the-spot sampling)
- Regulation (EU) No. 1299/2013 (ETC):
  - Art. 23 (ETC-specific rules)
- Delegated Act No. 481/2014 on eligibility of expenditure

## Guidance by the European Commission

- EGESIF Guidance for Member States on Management Verifications (programming period 2014-2020)



# Scope of verifications - CPR

(Art. 125 CPR - Functions of MA)



**Products and  
services have  
been  
delivered**

**Expendi-  
ture  
declared  
has been  
paid**

**Complies  
with  
applicable  
law, OP and  
conditions  
of support**

**Separate  
account-  
ing  
system or  
account-  
ing code**

**Proportionate  
anti-fraud  
measures**

**Ensure  
adequate  
audit trail**

# Scope of verifications

(Art. 23 ETC - Functions of MA)



**In ETC, MS can  
designate a  
body  
responsible for  
verification**

**Ensure that  
expenditure  
has been  
verified by  
controller**

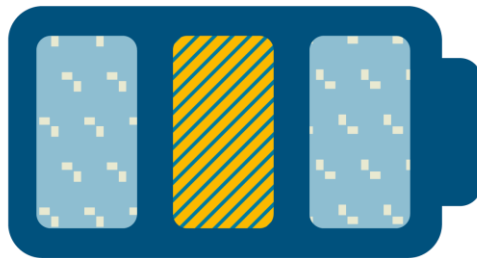
**MS ensures  
verification  
within 3  
months**

# Who is part of Management Verifications?

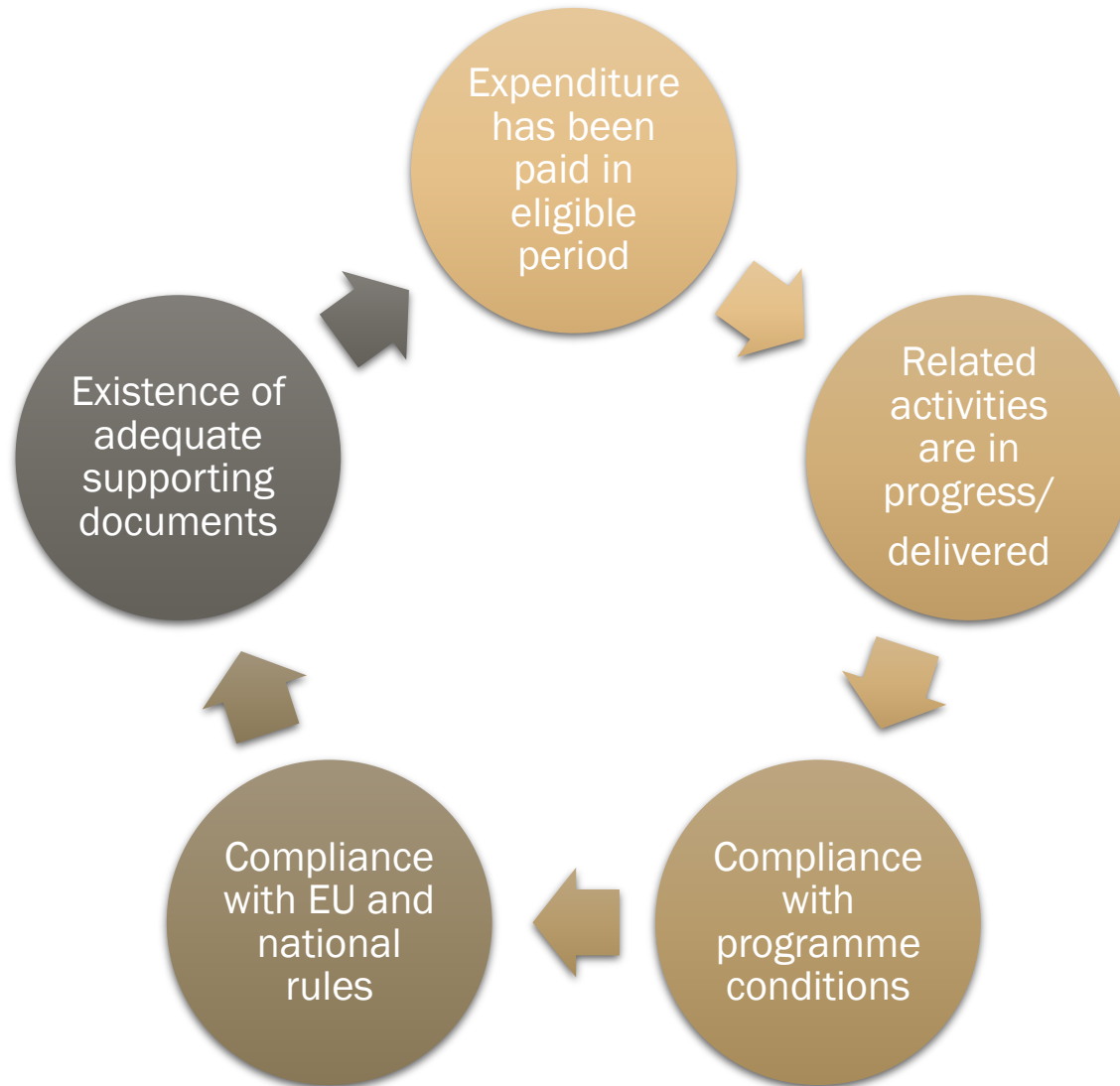


# Practices

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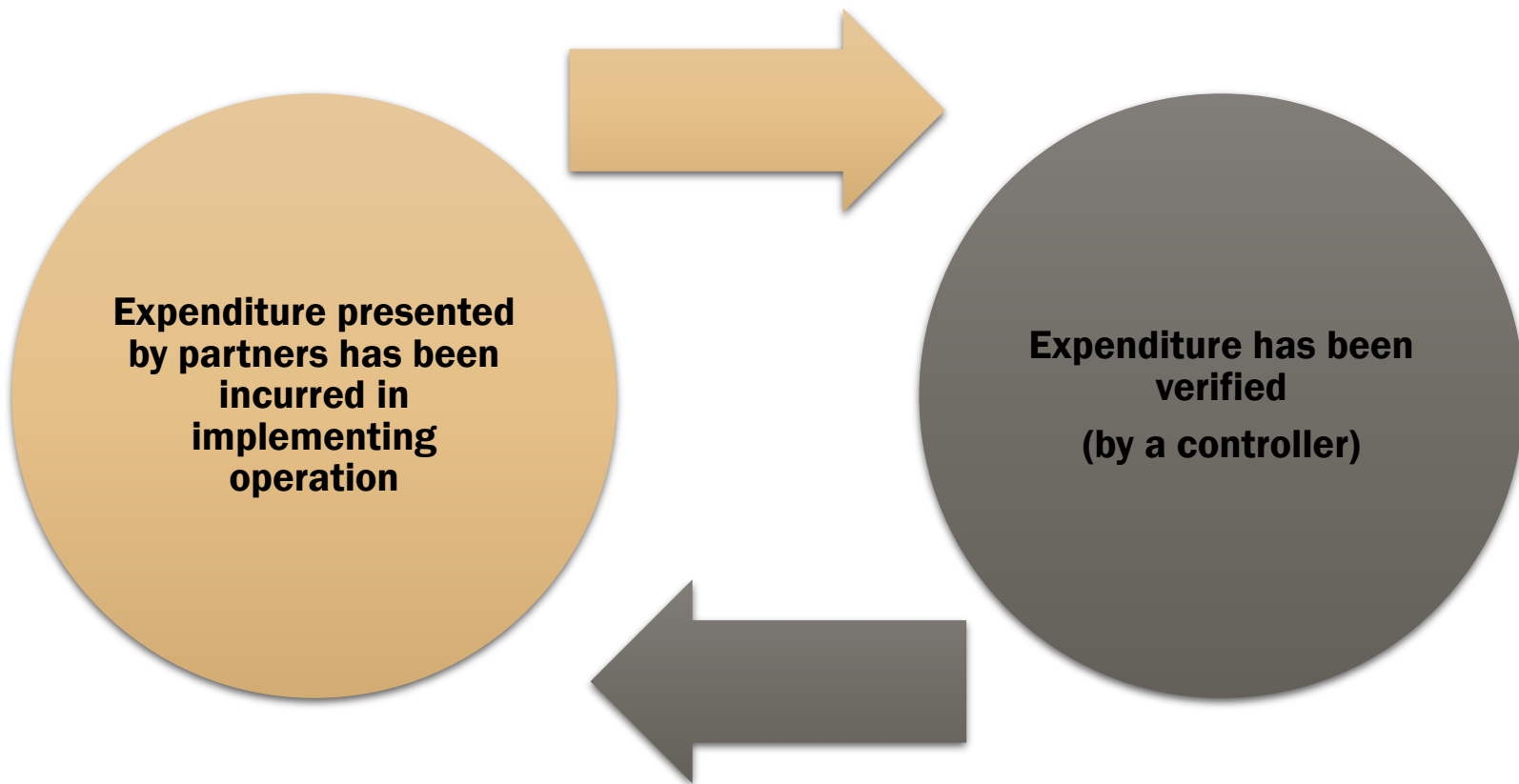


# National control: Typical Scope

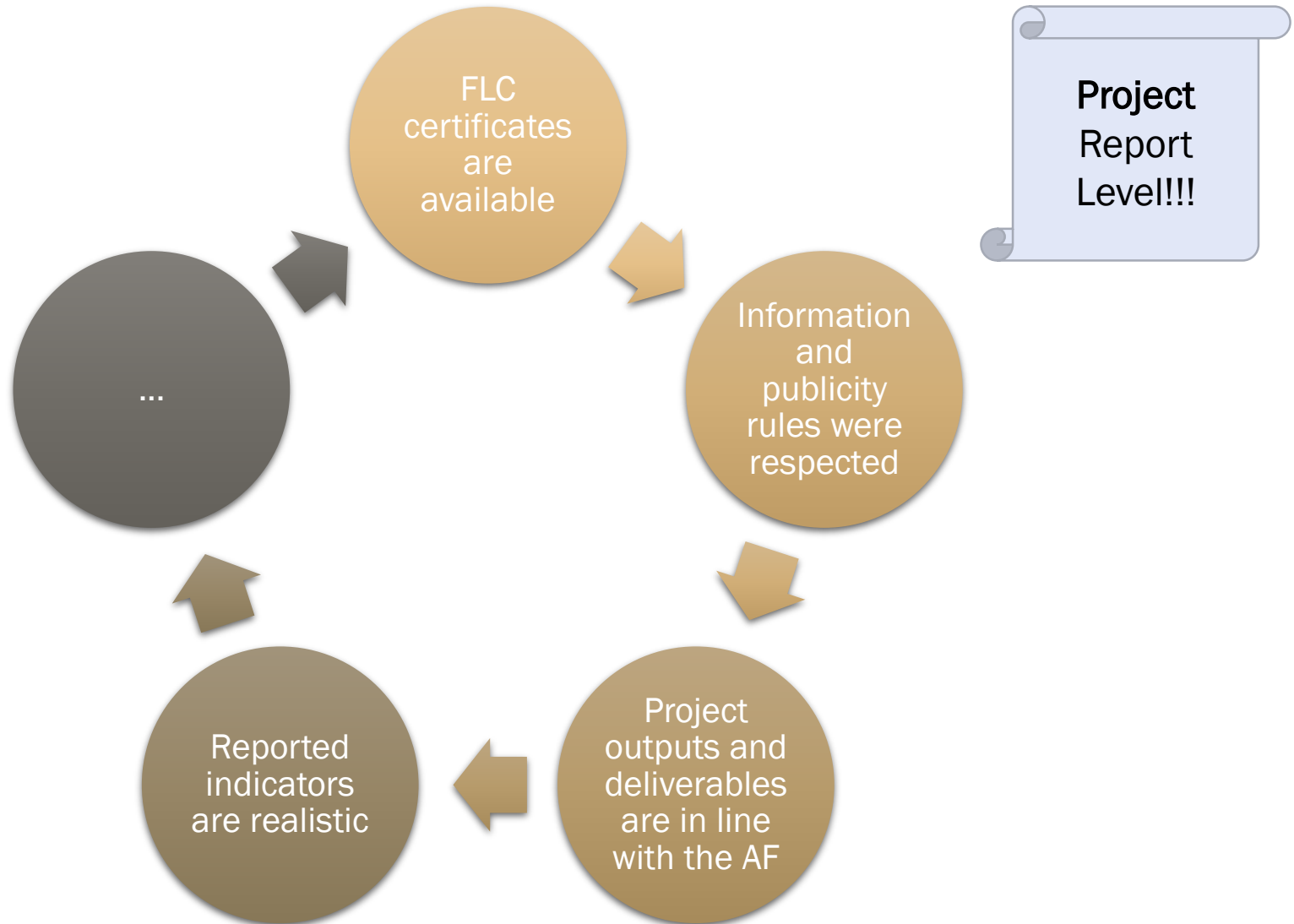


**Partner  
Report  
Level!!!**

# **Lead Partner: Typical Scope (Art 13.2.c ETC)**

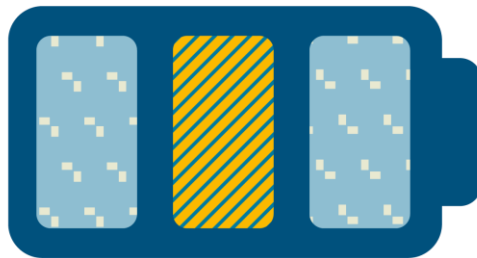


# MA/JS: Typical Scope - Monitoring



# Interfaces

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# **Coordination, communication, cooperation**

- Clarity of tasks
- Avoiding overlaps and duplications unless intended

# Cooperation works

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All materials will be available on:

[\*\*www.interact-eu.net\*\*](http://www.interact-eu.net)