



TYPES AND FREQUENCIES OF VERIFICATIONS TO BE PERFORMED BY CA

FOR:

- INTERREG V A ROMANIA – BULGARIA,
- INTERREG V A ROMANIA – HUNGARY AND
- INTERREG IPA ROMANIA – SERBIA

DANIELA ALBU – HEAD OF CERTIFYING UNIT

OUR ROLE AND POSITION IN SYSTEM

- the functions of the certifying authority will be carried out by the managing authority
- compliance with the principle of separation of functions



functions of the certifying authority are ensured by the Certification Unit for European Territorial Cooperation Programmes, a newly created body, independent from MA

PROCEDURAL AND FINANCIAL FLOW (I)

First Level Control (for both countries)

Verify 100% of expenditures received from all partners, from technical, physical and financial point of view

Lead Beneficiary

- Verifies that partners' expenditure was checked by CPN and compiles the reimbursement claim
- Submits the reimbursement claim to MA



PROCEDURAL AND FINANCIAL FLOW (II)

Managing Authority

- On-desk verifications - 20% of the expenditures reported in a given period (usually one month)
- On the spot checks

Authorisation and payment of the reimbursement claims



Drawing up the Statement of Expenditure made from all authorised payments and send it to Certification Unit

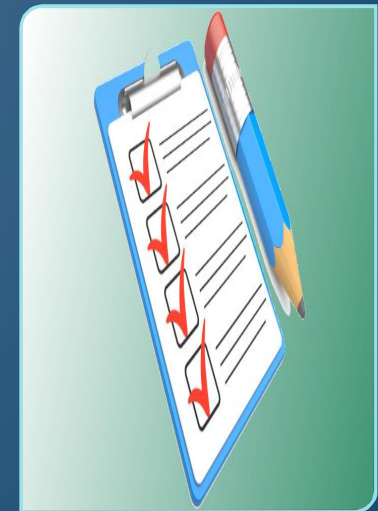


CA VERIFICATIONS (I)

CA receives the MA Statement of Expenditure

Checks:

- The audit opinion on the proper functioning of the management and control system of the programme
- The methodology for the “on the spot” checks observed
- The use of procedural checklists by FLC/MA for the authorisation of payments and for monitoring of projects
- The correct registration of data in the electronic monitoring system (eMS)



CA VERIFICATIONS (II)

- The correct registration of irregularities detected
- The correct registration of the results of the management verifications
- The correct recovering of registered debts
- The treatment of audit findings
- The treatment of previous Certifying Unit findings
- Antifraud measures applied



DETAILED VERIFICATIONS (I)

Re-performance of some FLC/MA controls

- Statistic sample from every statement of expenditure
- 5% of expenditures included in Statement of Expenditure
- Computerized random selection method
- Extracted from each type of intervention



DETAILED VERIFICATIONS (II)

- *If Expenditure was verified both by FLC and MA, CA ensures that MA verifications are correctly reflected in the statement of expenditure and reviews the MA checklists*
- *If Expenditures was verified by FLC only (not included in the MA sample), CA performs detailed verifications, according to own checklists, at the level of expenditures included in reimbursement claim*



RESULT OF VERIFICATIONS

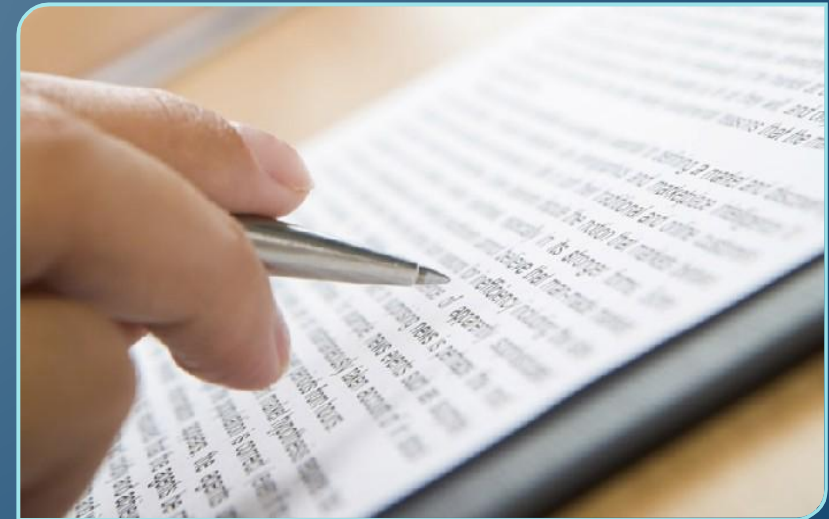
- CA Report on verifications made (both administrative and detailed): findings and recommendations
- Register of CA Verifications and follow up



CA FINDINGS

CA may return the Statement of expenditure with remedy instructions for:

- Systemic weaknesses
- Value of potentially ineligible expenditure exceeds 5% of the statement of expenditure



CA register maintain for CA findings

ACCOUNTS

Withdraw all the amounts from CA reports found as ineligible or for which the assessment of the legality or regularity has not been finalised



The image features a dark blue background with white, stylized circuit board traces in the corners. These traces consist of straight lines of varying lengths and angles, ending in small circles, resembling electronic components or connections. The traces are located in the top-left, top-right, bottom-left, and bottom-right corners, framing the central text.

THANK YOU FOR YOUR ATTENTION!