

Controlling bodies

Interreg Programme Management for Beginners

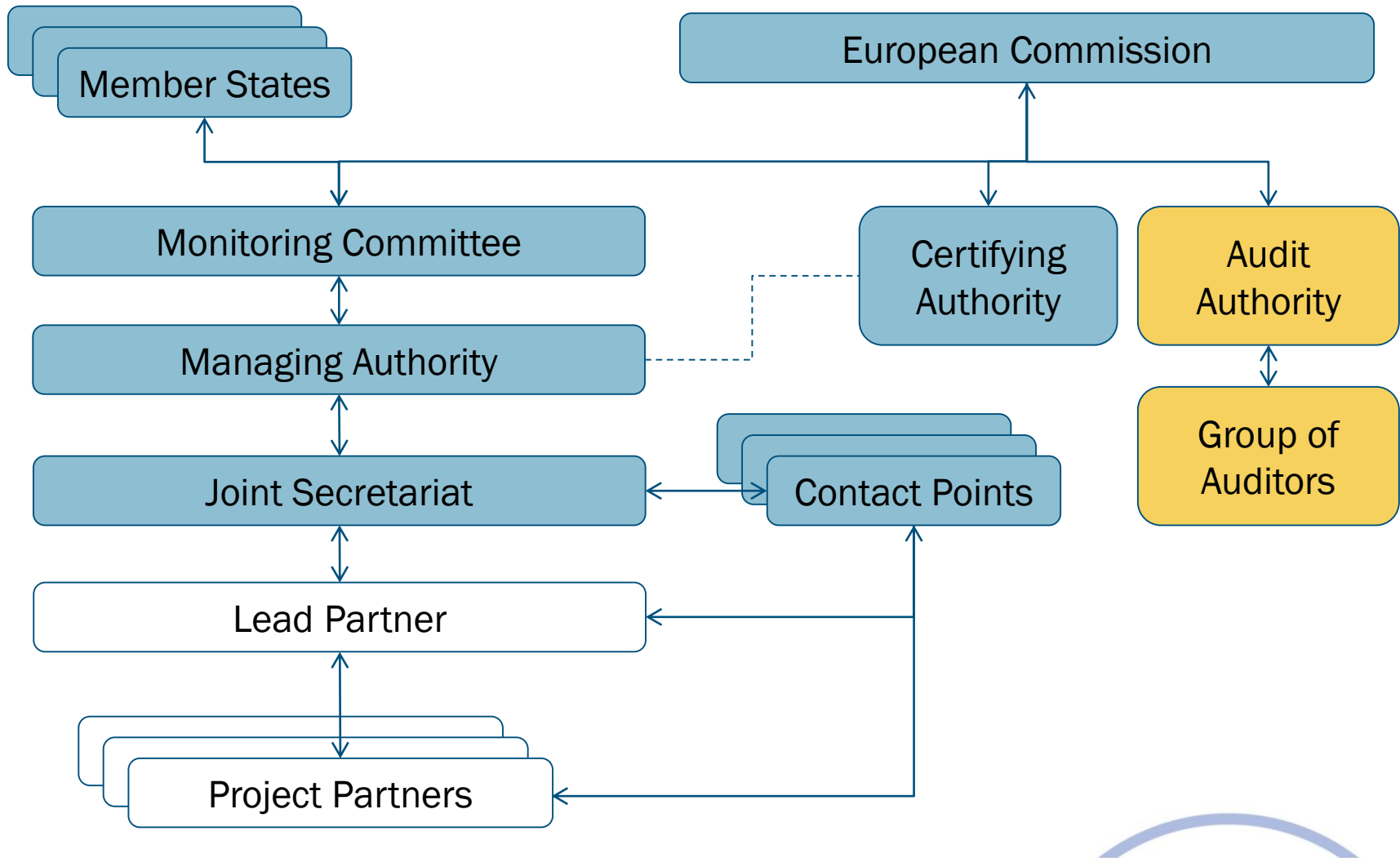
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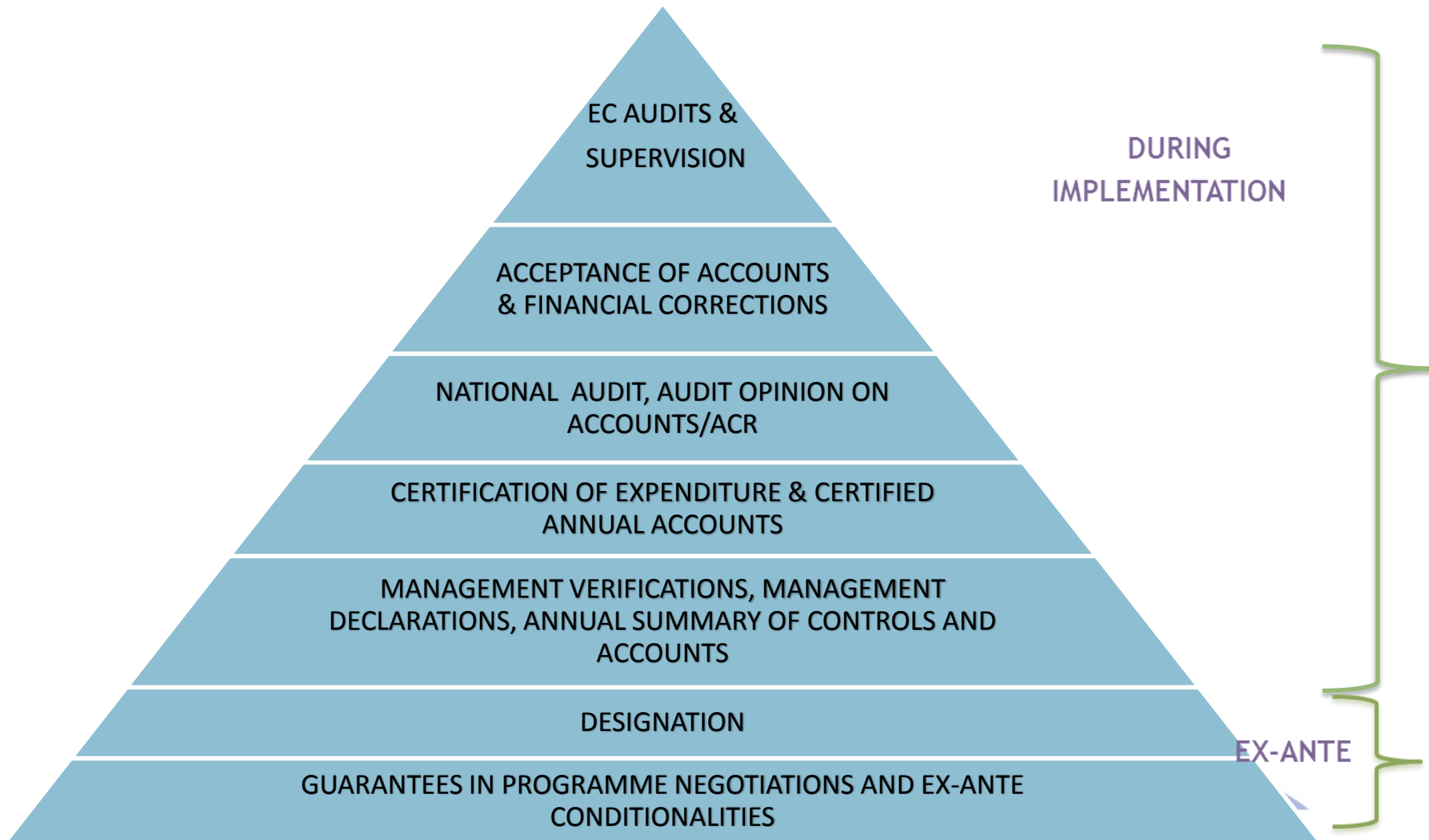
Malgorzata Zdunek, Interact Programme



Management and control system



Assurance model 2014 -2020



Certifying Authority

- CA may be merged with MA
- In some programmes MA and CA are even in different MS
- Separation of functions must be ensured

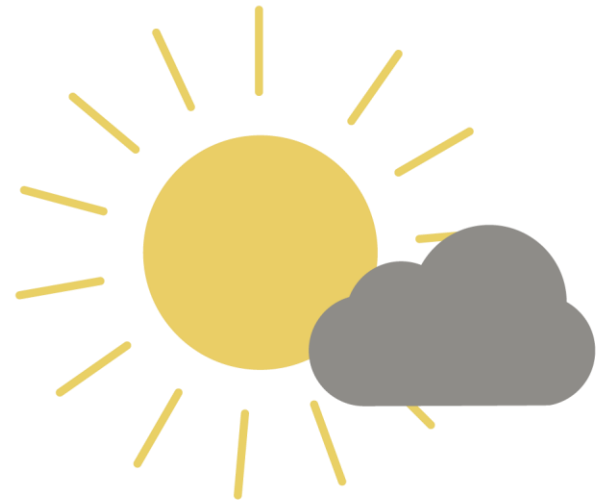
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CA should be able to say “NO” to MA opinion / request.



Certifying Authority

- Verifies and certifies finally all eligible amounts to be claimed from COM via interim and final payment claims
- Certifies annual accounts
- Reconciles final payment claim with the accounts
- Monitors irregularities, recovers and withdraws
- May be involved in on-the-spot checks.



Audit Authority

Function	Responsibility
Works independently	Verifies the successful implementation
Located in the same Member State as the MA	Ensures that audits are carried out on: <ul style="list-style-type: none">• management and control system,• sample of operations• annual accounts



Group of Auditors

Function	Responsibility
Supports Audit Authority	Performs and organises second level control
Representatives from each country in the programme	



Audit of operations

Purpose

Accuracy

Reliability

Eligibility

Procedure/Outcomes

Once a year

Contradiction

Irregularities

Interruption



Audit of operations – what does it mean for a project?

Once project or partner is sampled to be audited:

- Information on when auditors come
- All documents ready to be inspected
- Person at partner institution delegated to “serve” auditors
- Audit report with findings shared with the Partner
- Recommendations to be implemented



Cooperation works

All materials will be available on:

www.interact-eu.net

Contact: Malgorzata Zdunek, malgorzata.zdunek@interact-eu.net