



NORWEGIAN MINISTRY OF LOCAL GOVERNMENT
AND REGIONAL DEVELOPMENT


The Interreg IVB
North Sea Region
Programme



Second level audit

*(Anne Sofie Teveldal, Senior Adviser,
Bergen, 6th October 2010)*



- 
- A decorative vertical bar on the left side of the slide, featuring a series of white geometric patterns (cubes, circles, diamonds, and shields) on a tan background.
- 1. Introduction - second level audit in Norway**
 - 2. The control regime – focus on second level audit**
 - 3. Findings and experiences**

1. Introduction - second level audit in Norway

- **Ministry of Local Government and Regional Development
program period (2007-2013)**
- **7 Interreg programs**
- **First audit, spring 2010**

2. The control regime

Increased focus on control

a. First level control

b. Second level audit

2.a) First level control (FLC)

- **Decentralised FLC-system**
- **FLC is the base in the control pyramid**
- **Detect and correct errors early**
- **Good colaboration between:**
 - **B, LB and FLC**
 - **FLC for B and LB**
- **Additonal control by JTS, CA**

2.b) Second level audit

Carried out by:


- Audit Authority**
- Assisted by Group of Auditors (GoA)**

Second level audit process:

- I. Sampling of B and LB**
- II. April-June**
- III. Desk check and on-the-spot check
(100% check of expenditures)**
- IV. Contradictory procedure**
- V. Report**
- VI. If needed follow-up actions as
withdrawal or reductions of grants**

3. Findings and experiences

- **Findings**
- **Norwegian experiences from the last period**

A vertical decorative bar on the left side of the slide, featuring a red top section and a tan bottom section. The tan section contains several white line-art icons: a speech bubble, three stacked cubes, a stylized flower, a diamond shape with internal lines, and a shield.

Thank you for your attention!