

Group 1: 1st level control process/Relation to the project controller

- The 1st level controller must carry out sufficient checks to obtain “reasonable assurance” as to the legality and regularity of the reported project expenditure.
 - o Is the control proportionate in your experience?
 - o Are the controllers fair in terms of what they require?
 - o In what respects are they too strict?
- How can beneficiary help smoothing the control process to limit the costs and the time?
 - o What are the tools to use to lower the costs and the time spent on the control process?
 - o How do we avoid wasting time?
 - o What is your experience with preparing the organisation for the reporting and control
 - Are other relevant departments (salary, accounting) geared to the process/timeline?
- What are your experiences with avoidance of conflicts between the controller and the management of the project?
 - o What are the key success criteria for a good relationship between the First Level Controller and the management of the project?

Cost item: Overhead

- Do you have problems documenting the overhead costs?
- Which cost items do you include and which do you leave out and why?
 - o What is SMART documentation? Share some good ideas.
- Is it worth the effort and risk claiming the overhead costs? What is your experience?



Group 2: Eligibility of activities

- Knowing that many approved applications provide a relatively general description of the activities planned in a project, how do you establish what sort of activities are eligible for the individual beneficiary in your project?
- Is it a problem for you, as a controller, to check this and if yes, how do you overcome it?
- In your opinion, are the activities the appropriate control focus ?
- Would it be more sensible to check that the objectives of the project were reached rather than focusing on the activities ?
 - Can results and impacts reported on in the activity report be helpful in this respect?
- What can the Lead Beneficiary and the 1st level controller do when in doubt about the actual activities carried out by the beneficiaries?
 - Is the partnership agreement a helpful tool to identify what is eligible for the individual beneficiary?
- How is the activity report used for first level control purposes?

Cost item: Travel and accommodation

- Using your own experiences, do you have any problems with the justification of
 - Plane tickets costs, taxis
 - The choice of hotels, meals, refreshments etc
 - Number of project people attending the events?
- What sort of documentation is being required from you to demonstrate sound financial management?
- How do you check that a project is demonstrating cost efficiency (sparsommelighed)?

Group 3: Check on compliance with State Aid/Environmental/Equal Opportunities Rules

- Looking at your own project, how do you prepare, as a beneficiary, for the check of compliance with state aid/environmental/equal opportunities rules?
- How do you, as a controller, check the beneficiaries's compliance with state aid/environmental/equal opportunities rules?
- What sort of documents, notes, 'expert statements' are being required of you for the control?
- Which checks are being carried out, if any?
 - o Is it realistic to check it all?
 - o What is a SMART check?
 - o How to use national/regional/organisation rules in support of this check as suggested in Appendix 1 of the Manual for the 1st level control?
- What are the common problems?
 - o How to address them?

Cost item: Staff costs

- How do you prepare for the check of staff costs, i.e. what sort of documentation is being required of you?
- Where are the pitfalls when it comes to demonstrating staff costs and how do you overcome them?
- What is the appropriate level of detail for description of activities in the time sheets?



Group 4: Procurement and Publicity rules

- Using your own experience, do you have problems with understanding procurement and publicity rules?
 - o If yes, which problems do you have? How do you tackle them?
 - o What needs to be documented?
 - o Do you have guidance you need? If no, which guidance is missing (try to be specific)?
- What is 'normally' not subject to the procurement rules?
 - o How is it decided on?
 - o How is it documented?
 - o If you are below the threshold values, what do you do? What is required from your 1st level controller?
- How do you secure that publicity rules are followed?
 - o What do you prepare for the 1st level controller?

Cost item: Equipment/Material Investments/ Providing own equipment for the project

- Is this an issue causing problems/discussions with your controller?
- When do you report the full costs and when do you use the depreciation?
- What needs to be documented?