



European Regional Development Fund  
European Territorial Cooperation  
2007 – 2013



**MANUAL FOR THE 1<sup>ST</sup> LEVEL CONTROL**  
**IN THE**  
**INTERREG IVB NORTH SEA REGION PROGRAMME**  
**VERSION 4**  
**15-04-2010**

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## List of abbreviations

AA - Audit Authority

CA – Certifying Authority

ERDF – European Regional Development Fund (used here as ‘ERDF grants’)

EU – European Union

JTS – Joint Technical Secretariat

LB – Lead Beneficiary

MA – Managing Authority

MC – Monitoring Committee

OP – Operational Programme

SC – Steering Committee

TA – Technical Assistance

The Handbook – Handbook of Standard Procedures

The Region – Central Denmark Region

IVB monitoring system – An on-line programme database used by the programme (still being developed)

## The relevant EU regulations

(EC) Regulation 1083/2006 - COUNCIL REGULATION (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999;

(EC) Regulation 1080/2006 - REGULATION (EC) No 1080/2006 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 5 July 2006 on the European Regional Development Fund and repealing Regulation (EC) No 1783/1999;

(EC) Regulation 1828/2006 - COMMISSION REGULATION (EC) No 1828/2006 of 8 December 2006 setting out rules for the implementation of Council Regulation (EC) No 1083/2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and of Regulation (EC) No 1080/2006 of the European Parliament and of the Council on the European Regional Development Fund.

## 1. General context

The 1<sup>st</sup> level control is an integral part of the overall control system in the North Sea Region. It is carried out by approved 1<sup>st</sup> level controllers at beneficiary level, when beneficiaries make their reports on expenditure and claim ERDF from the programme.

The purpose of this document is to describe the 1<sup>st</sup> level control set up in the North Sea Region Programme. The main focus is on the 1<sup>st</sup> level control carried out at beneficiary and project level. The checks carried out by the JTS are described in Procedure 6.4 'Payments to projects', which forms part of the Handbook of Standard Procedure, which constitutes a separate document.

## 2. The legal basis

A number of important rules must be noted in this context including an extract from the following regulations.

According to **Article 60** of the (EC) Regulation 1083/2006, "the managing authority shall be responsible for ... and in particular for:

(a) ensuring that operations are selected for funding in accordance with the criteria applicable to the operational programme and that they comply with applicable Community and national rules for the whole of their implementation period;

(b) verifying that the co-financed products and services are delivered and that the expenditure declared by the beneficiaries for operations has actually been incurred and complies with Community and national rules; verifications on-the-spot of individual operations may be carried out on a sample basis in accordance with the detailed rules to be adopted by the Commission in accordance with the procedure referred to in Article 103(3);

..."

According to **Article 15** of the (EC) Regulation 1080/2006, "the managing authority shall perform the duties provided for in Article 60 of Regulation (EC) No 1083/2006, with the exception of those concerning the regularity of operations and expenditure in relation to national and Community rules, as set out under point (b) of that Article. In this connection, it shall satisfy itself that the expenditure of each beneficiary participating in an operation has been validated by the controller referred to in Article 16(1) of this Regulation.

According to **Article 16** of the (EC) Regulation 1080/2006, "in order to validate the expenditure, each Member State shall set up a control system making it possible to verify the delivery of the products and services co-financed, the soundness of the expenditure declared for operations or parts of operations implemented on its territory, and the compliance of such expenditure and of related operations, or parts of those operations, with Community rules and its national rules.

For this purpose each Member State shall designate the controllers responsible for verifying the legality and regularity of the expenditure declared by each beneficiary participating in the operation. Member States may decide to designate a single controller for the whole programme area."

According to **Article 20** of the (EC) Regulation 1080/2006, “for each operation, a lead beneficiary shall be appointed by the beneficiaries among themselves. The lead beneficiary shall assume the following responsibilities:

...

(c) it shall ensure that the expenditure presented by the beneficiaries participating in the operation has been incurred for the purpose of implementing the operation and corresponds to the activities agreed between those beneficiaries;

(d) it shall verify that the expenditure presented by the beneficiaries participating in the operation has been validated by the controllers;

...”

1. According to **Article 13** of the (EC) Regulation 1828/2006, “for the purposes of the selection and approval of operations under Article 60(a) of Regulation (EC) No 1083/2006, the managing authority ... shall satisfy itself that the beneficiary has the capacity to fulfil these conditions before the approval decision is taken.

2. The verifications to be carried out by the managing authority under Article 60(b) of Regulation (EC) No 1083/2006 shall cover administrative, financial, technical and physical aspects of operations, as appropriate. Verifications shall ensure that the expenditure declared is real, that the products or services have been delivered in accordance with the approval decision, that the applications for reimbursement by the beneficiary are correct and that the operations and expenditure comply with Community and national rules. They shall include procedures to avoid double-financing of expenditure with other Community or national schemes and with other programming periods.

Verifications shall include the following procedures:

(a) administrative verifications in respect of each application for reimbursement by beneficiaries;

(b) on-the-spot verifications of individual operations.

3. Where on-the-spot verifications under point (b) of paragraph 2 are carried out on a sample basis for an operational programme, the managing authority shall keep records describing and justifying the sampling method and identifying the operations or transactions selected for verification.

## **2.1 European Commission guidance**

According to the European Commission ‘Guidance Document on the management verifications to be carried out by Member States on operations co-financed by the Structural Funds and the Cohesion Fund for the 2007-2013 programming period’ (appendix 1), the content and scope of the verifications by the controllers in the European Territorial Cooperation programmes is identical to that of a managing authority for the Competitiveness and Convergence programmes. Controllers must verify that the co-financed products and services have been delivered and that the expenditure declared by beneficiaries for operations has actually been incurred and complies with Community and national rules. For this purpose they have to perform administrative verifications in respect of each application for reimbursement by beneficiaries and on-the-spot verifications of individual operations, which could be carried out on a sample basis.

## **2.2 Responsibilities**

In line with the regulations and the European Commission guidance, the responsibilities can be split as follows:

Member States:

- Set up the first level control system,
- Designate the 1<sup>st</sup> level controllers,
- Responsible for ensuring the quality of the 1<sup>st</sup> level control;

Lead Beneficiaries:

- Ensure that the expenditure presented by the beneficiaries participating in the operation has been incurred for the purpose of implementing the operation and corresponds to the activities agreed between those beneficiaries and that the expenditure has been validated by the controllers;

1<sup>st</sup> level controllers:

- Carry out control in accordance with **Article 16** of the (EC) Regulation 1080/2006 and **Article 13** of the (EC) Regulation 1828/2006 (c.f. European Commission guidance document);

Managing Authority:

- Satisfy itself that the expenditure of each beneficiary participating in an operation has been validated by the approved controller.

## **3. 1<sup>st</sup> level control in the North Sea Region Programme**

The purpose of this section is to provide guidance to the 1<sup>st</sup> level controllers, when planning, performing and reporting on controls on the expenditure declared by beneficiaries to the North Sea Region Programme.

The general principles outlined in the European Commission 'Guidance Document...' is the main point of reference. This refers to the relevant EU regulations together with guidance on the planning of the scope of the 1st level control work. This should be considered as an integral part of this manual. It describes the timing, scope and intensity of the verifications, the organisation of on-the-spot verifications, the requirement to document the work done and the functional segregation of duties as regards verification and audit work.

### **3.1 Responsibilities**

In line with this and in the context of the North Sea Region Programme, the responsibility for setting up the 1<sup>st</sup> level control system lies with the seven countries participating in the programme. They are also responsible for ensuring that the 1<sup>st</sup> level control system, set up on their territory, functions properly. The 1<sup>st</sup> level control descriptions for each country are attached in appendix 2 (the final version will be attached, when the 1<sup>st</sup> level control set up has been approved).

In accordance with the agreement dated 04 December 2007, signed between the Danish Enterprise and Construction Authority and the Region and the bilateral Letters of Agreement dated 17 December 2007, signed between each of the participating Member States and the Region, the MA tasks regarding 1<sup>st</sup> level control were delegated to the Region and will be executed by the JTS under the financial responsibility of the Member States and Norway.

### **3.2 Common standards**

For reasons of transparency, to strengthen the 1<sup>st</sup> level control system and in order to minimise the number of irregularities in terms of clerical mistakes, the Member States participating in the programme expressed a wish to introduce common standards on programme level in form of templates, checklists and reporting schemes. A proposal for common standards was prepared and presented at MC No 3. The common standards, including some amendments, were approved in Written Procedure No 5.

The common documents and standards on programme level are as follows:

- Designation procedure of 1<sup>st</sup> level controllers:
  - A checklist for the designation of 1<sup>st</sup> level controllers (appendix 3)
  - A designation form for the 1<sup>st</sup> level controller (appendix 4)
- 1<sup>st</sup> level control manual (this document)
- 1<sup>st</sup> level control checklist for beneficiary (and sub-partners) expenditure (appendix 5)
- 1<sup>st</sup> level control checklist for accumulated expenditure on project level (appendix 6)
- Reporting forms on expenditure:
  - For beneficiary expenditure (appendix 7)
  - Accumulated report on project level (appendix 8)
- Reporting form on the on-the-spot verifications
  - For beneficiary operations (appendix 7a)
  - Summary on project level (appendix 8a)
- Overview of controlled realised expenditure for the whole partnership (in a format of budget table from the application) (appendix 9)
- Reporting form on activities (appendix 10)

These standards must be used for controlling and reporting on expenditure and activities by all beneficiaries in a project.

#### **3.2.1 Designation of 1<sup>st</sup> level controllers**

The procedure:

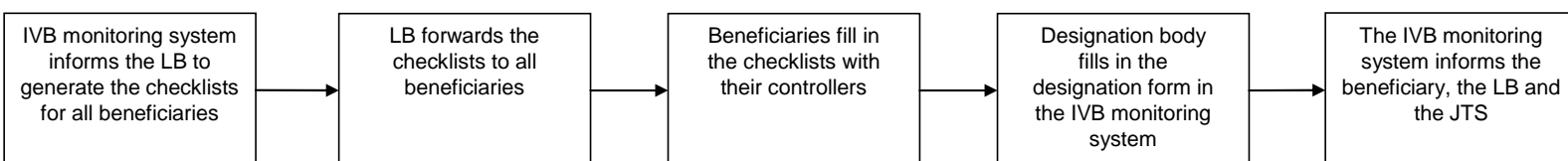
1. The LB of an approved project will be informed in the approval letter that they should log on to the IVB monitoring system and for each beneficiary generate a pre-filled Checklist for Designation of 1st Level Controllers.
2. The LB will subsequently forward the checklists to all beneficiaries in the project. This includes sub-partners, if their costs are not controlled by the relevant beneficiary's controller.
3. The beneficiary and the first level controller fill in and sign the designation checklist.
4. The checklist is subsequently submitted to the designation body (the contact details are provided on the programme website). This happens after the project is approved and before the first reporting period ends. The designation body keeps the original designation checklist.
5. Within one month from receiving the complete checklist, the designation body checks the information and assesses whether the proposed first level controller can be designated. If the information submitted is incomplete, the deadline of one month is extended by the time required to receive information required for approval
6. If the designation body arrives at a positive conclusion, a designation form is filled in the IVB monitoring system. It is then printed and signed off. At the same time the last page of

the Checklist for Designation of 1st Level Controllers, where the signatures are placed is co-signed. These are scanned and uploaded into the IVB Monitoring System, which notifies the beneficiary, LB and the JTS by email.

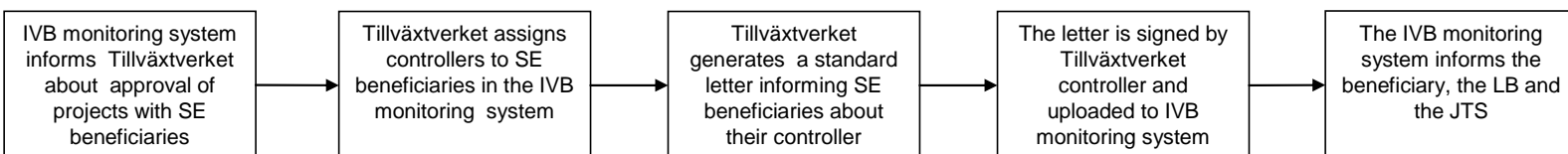
7. The LB of the project must check, for each periodic report, that a 1<sup>st</sup> level control checklist for beneficiary expenditure is provided by each beneficiary and that it is signed by the beneficiary controller officially authorised in the designation form.
8. In case of change of controller, a new designation form must be requested following the same procedure. If a beneficiary participates in several projects, separate designation forms have to be issued.
9. The designation body must inform the beneficiary, LB and the secretariat, if a previously approved controller is suspended or has his/her authorisation taken away. The IVB monitoring system will support this function.

Until this process is complete the project Contract is invalid.

### **Flow chart for decentralised system**



### **Flow chart for centralised system (only Sweden)**



### **3.2.2 Reporting schedule**

In accordance with the project contracts, the projects will report to the JTS twice a year, for reporting periods ending by 1<sup>st</sup> and 3<sup>rd</sup> quarter of the year. The previously listed standard forms must be used.

### **3.2.3 1<sup>st</sup> level control outline**

An in depth knowledge of the following programme documents is considered necessary to perform 1<sup>st</sup> level control checks (available on the programme web-site):

- INTERREG IVB North Sea Region Operational Programme (OP) – especially chapter 5, which sets the administrative arrangements for the programme.



- The North Sea Region Programme Fact Sheets – which provides guidance and defines programme specific rules and procedures on project implementation and reporting. These are obligatory and must be adhered to by all beneficiaries.
- ‘Manual for the 1<sup>st</sup> level control in the North Sea Region Programme’ – which describes the overall structure of the 1<sup>st</sup> level control set up of the programme.

The controllers from a given country must refer to the relevant section of appendix 11 for an overview of the **national specific** requirements, which set **additional requirements** to be respected, when implementing activities on the territory of this country. 1<sup>st</sup> level control must verify that these requirements have been complied with.

An in depth knowledge of the following project documents are considered necessary to perform a 1<sup>st</sup> level control checks (available in the IVB monitoring system):

- The project application – which is the reference point for the approval decision regarding the activities and finance. Any changes to any sections of the project application must be approved by the JTS and will be available in the IVB monitoring system
- The project contract – which sets the legal background for the implementation of the project. Especially, the Project Specific Terms section should be taken into account.

### **3.2.3.1 Control at beneficiary level**

#### *3.2.3.1.1 Role of the 1<sup>st</sup> level controller*

Good public auditing practice requires that the responsibility between the project management and the controller is well defined. The point of departure is that the management is responsible for and in charge of preparing the accounts, but it is the controllers’ responsibility to assess the execution of this task.

It is the responsibility of the management that goals, strategies and plans of action are available, and that performance follow-up is carried out. The management must ensure compliance with the principles of sound financial management. It is the responsibility of the management to establish appropriate administrative systems and an appropriate internal control system.

Project management includes performance, activities, resources and financial management. In other words, an administration should be organised to include the necessary financial management, accounting systems and internal controls, in order that accurate and reliable accounts may be presented, documenting that the funds have been applied in accordance with the requirements, and that the results that were sought have been achieved. The management must also report by way of accounts and reports.

Taking this into consideration, it is the controller’s responsibility to plan and execute control, and to review and assess whether the management has complied with its obligation to ensure reliability and accountability.

The task of the controller is to plan and execute control and to report accordingly. In addition to this, the controller must ensure that each beneficiary is controlled in line with the relevant national rules.

The purpose of the control is to verify that the expenditure declared by beneficiaries to the North Sea Region Programme is in line with the requirements of Article 16 of the (EC) Regulation 1080/2006 and Article 13 of the (EC) Regulation 1828/2006.

In other words the controller has to verify the following during the control:

1. If the project report is correct, i.e. no essential errors or lacks,
2. If the conditions for receiving the grant are fulfilled,
3. If the grant is used for the purpose as mentioned in the contract,
4. If the information given by the final beneficiaries is correct and documented.

The 1<sup>st</sup> level control is the base of the pyramid structure of the checks and constitutes the most important level of the overall project audit. A 1<sup>st</sup> level controller is the first independent body to check the reported expenditure, has the full range of information (100% of the expenditure controlled and they are closest to the project), knows the Member State rules and defines their own rules of procedure. Thus, the first level controller has the opportunity to detect errors and to correct them before they become systemic. It is essential to correct errors as soon as possible to avoid administrative or financial corrections at a later stage.

In other words, the 1<sup>st</sup> level controller is there to help and to ensure a correct reporting. Good collaboration between the controller and the beneficiary and between all project beneficiaries' controllers is essential. Mutual understanding between beneficiaries on all control issues before the start of the project is equally important. The partnership agreement should be used for this purpose. The LB should make sure that all beneficiaries are aware of their liabilities in the field of control and that all relevant documents (i.e. control checklist) are at their disposal and used correctly.

#### 3.2.3.1.2 *The process*

Periodic report forms can be downloaded from the IVB monitoring system before the end of the reporting period. The LB generates the reporting forms for all beneficiaries from the IVB monitoring system and forwards them by email.

For each claim (periodic report) the individual beneficiary must prepare the following documents for the controller:

- A filled in reporting form (activities and finance)
- A detailed overview spreadsheet with all costs incurred (giving the details of the costs). This document has to be filed as a hard copy and must be signed. The document must subsequently be kept on the file by the beneficiary for audit trail purposes.

If a beneficiary cooperates with sub-partners, and if the beneficiary controller is responsible for controlling the sub-partners expenditure as recommended in Fact Sheet No 8, the same documents must be submitted by sub-partners to the beneficiary. The beneficiary controller will subsequently compile the report. The same procedure applies to beneficiaries outside eligible area, who must send their control reports to the beneficiary, who has assumed responsibility for the correct use of funds. In cases where other arrangements are in place, these must be described in the checklist and the controller of the LB, which acts as a project controller as well, has the right – at any time - to ask for alternative arrangements necessary for his/her assurance (c.f. 3.2.3.2.1 Role of the project 1<sup>st</sup> level controller below).

Only nationally designated controllers carry out control on each beneficiary and each sub-partner. In principle, the control must be carried out on the spot and cover 100% of expenditure. It is, however, possible to apply sample checks, if these provide reasonable assurance regarding the entire amount of expenditure. If the sample checks raise doubt about the overall eligibility of expenditure, the sample must be expanded until an opinion can be made without reasonable doubt. The method applied for selection of samples must always be described and justified. In such cases, the project controller can ask for more information. The controller confirms, inter alia, that the expenditure presented is eligible, has been incurred for the purpose of implementing the operation and corresponds to the activities agreed between beneficiary and the LB.

For each beneficiary, the controller fills in the 1<sup>st</sup> level control checklist for beneficiary expenditure during his/her check and when the control is complete, he/she signs the control statement in section 10 of the reporting form on expenditure for beneficiaries.

The project controller carries out the regular beneficiary control on the LB costs in addition to the role as project controller.

Within 4 weeks following the end of the reporting period, each beneficiary forwards the following documents to the LB:

- A filled in reporting form (activities and finance)
- Reporting form on the on-the-spot verifications for beneficiary operations
- A filled in and signed 1<sup>st</sup> level control checklist for beneficiary expenditure for beneficiaries, sub-partners and beneficiaries outside eligible area for whose expenditure the given beneficiary took the responsibility
- A detailed overview spreadsheet showing all costs incurred. The sheet must clearly indicate that it has been checked by the controller.

### **3.2.3.2 Control at Lead Beneficiary level**

#### *3.2.3.2.1 Role of the project 1<sup>st</sup> level controller*

In addition to the control at beneficiary level for LB expenditure, the purpose of control at LB level is to verify that the expenditure declared by the whole project to the North Sea Region Programme is in line with the requirements of Article 15 of the (EC) Regulation 1080/2006 and Article 20 of the (EC) Regulation 1080/2006.

The special role of project controller is derived from the responsibilities of the LB i.e. overall responsibility for project implementation in line with principles of sound financial management. Consequently, project controller shall perform additional controls covering the whole partnership (on top of the checks done by the beneficiaries' controllers). The basis for those additional controls are the filled in and signed reporting forms and 1<sup>st</sup> level control checklist for beneficiary expenditure received from beneficiary controllers. The project controller has to verify that:

- The programme templates were used, that the control statement is unqualified and signed by the approved controllers and
- The control was carried out on-the-spot and gives reasonable assurance for all incurred expenditure

If any of the above leads to a negative answer, the project controller has to make a professional judgement on the assurance of such control. The essence of this judgement is rather a verification

of the control method, not a control work itself. The responsibility for 1<sup>st</sup> level control lies with the beneficiary controller and the respective Member State/Norway.

#### **3.2.3.2.2      *The process***

On the basis of all individual reports on activities and finance, a compiled report is prepared by the LB for the whole partnership with an overview of controlled realised expenditure.

In accordance with Article 20 (c) of (EC) Regulation 1080/2006, the LB ensures that the expenditure presented has been incurred for the purpose of implementing the operation and corresponds to the activities agreed between beneficiary and the LB. For this purpose, a detailed overview spreadsheet, showing all costs incurred, can be used. As these checks are already being carried out by the beneficiary controllers, the LB can satisfy itself with a sample based quality check.

The project controller certifies that expenditure presented by each of the beneficiaries participating in the operation has been incurred for the purpose of implementing the operation and corresponds to the activities agreed between those beneficiaries, and that the expenditure presented by each of the beneficiaries participating in the operation has been validated by the controllers. Again the project controller can satisfy itself with a sample based quality check on the LB work.

If the controller statements from a beneficiary are qualified and/or if there are any critical remarks in control statements or reports, these issues must be clarified between beneficiary, their controller, the LB and the project controller. Only resolved issues can be included in the compiled claim. The rectifying process, if any, has to be documented and kept on file.

The project controller fills in the 1<sup>st</sup> level control checklist for accumulated expenditure on project level during his/her check and once this is done, the control statement in section 10 of the reporting form on expenditure is signed (open for taking it out – whole section 10 for LB).

#### ***Submission of the periodic reports***

Once the LB receives reports from all beneficiaries s/he enters directly into the IVB monitoring system: accumulated activity report, accumulated finance report and an overview of controlled realised expenditure for the whole partnership (in a format of budget table from the application).

As the requirements of Article 15 of the (EC) Regulation 1080/2006 and Article 20 of the (EC) Regulation 1080/2006 are verified by project controller, the LB keeps all the original documents received from beneficiaries and, within 6 weeks from the end of the reporting period, the LB will forward following papers to the JTS:

- A filled in accumulated reporting form (activities and finance)
- Reporting form on the on-the-spot verifications - summary on project level
- An overview of controlled realised expenditure for the whole partnership signed by the project controller
- A filled in and signed 1<sup>st</sup> level control checklist for accumulated expenditure on project level
- Any beneficiary control report, where there were critical remarks and a short description of the shortcomings and how this/there was/were resolved.

#### **3.2.3.3      *Control at programme level***

The JTS carries out the administrative checks on each compiled claim (desk check) in line with Procedure 6.4 'Project payments' in the Handbook.

The national authorities will have access to the IVB monitoring system, where the reports and the JTS checks are registered. The national authorities are responsible for the first level control and its quality. Access to the IVB monitoring system should ensure a proper feedback loop necessary for national authorities control function.

This system will be subject to current reviews to check and ensure the proper functioning of it.

### **3.2.4 Audit trail**

#### **3.2.4.1 Audit trail for beneficiary expenditure**

In accordance with Fact Sheet No 13 on control and sections D and E of the project Contract, it is the responsibility of each beneficiary (including the LB) to ensure the existence of and protect the audit trail for all expenditure reported and claimed.

The following list gives an overview of the documents that should be available for financial control and audit purposes and retained until 2023:

- The approved Application Form
- The partnership agreement
- The relevant project correspondence (financial and contractual)
- Periodic reports on activities and finance
- The details on budget by beneficiary, list of declared expenditure by beneficiary
- The beneficiary controllers' confirmations (and checklists/control reports)
- The bank account statements proving the reception and the transfer of EU funds
- All invoices related to the project expenditure
- The bank account statements / proof of payment for each invoice
- The method used by all beneficiaries outside the EURO-zone for converting national currency into EUR
- The staff costs: calculation of hourly rates, information on actual annual working hours, labour contracts, payroll documents and time records of personnel working for the project
- The list of subcontracts and copies of all contracts with external experts and/or service providers
- The calculation of administrative costs, including proof and records of costs included in overheads
- All relevant documents relating to public procurement, information and publicity
- The public procurement notes, terms of reference, offers/quotes, order forms, contracts
- The proofs for delivery of services and goods: studies, brochures, newsletters, minutes of meetings, translated letters, participant lists, travel tickets, etc.),
- The record of assets, location and physical availability of equipment purchased in the context of the project.

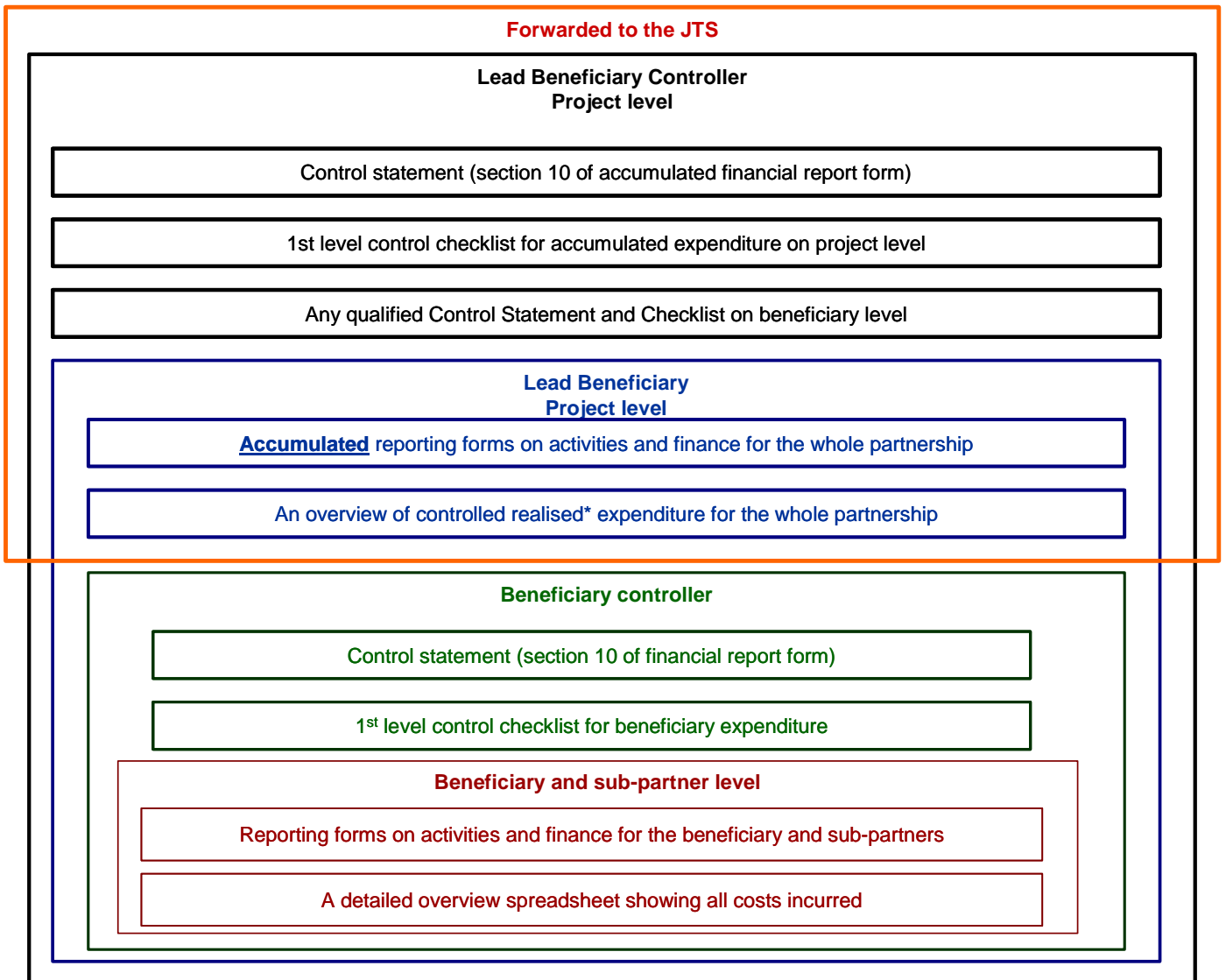
In accordance with Article 90 of the (EC) Regulation 1083/2006 and Articles 14 and 15 of (EC) Regulation 1828/2006 the detailed accounting records allowing identification of all individual expenditure records must be kept at beneficiary level until 2023. The documents must be kept either in a form of the originals or in a version certified to be in conformity with the originals on commonly accepted data carriers in accordance with Article 19 of (EC) Regulation 1828/2006.

#### **3.2.4.2    *Audit trail of control work***

All relevant bodies involved in control have access to address details of all beneficiaries for location of audit trail via the IVB monitoring system.

Audit trail of control work carried out at each level can be cascaded in the below flow chart.

## Flowchart



\* Actually incurred and paid

## 4. Additional guidance

Additional information can be received from the members of the Finance Unit. Please check our website for the contract information [www.northsearegion.eu](http://www.northsearegion.eu).

## 5. List of Appendences

Appendix1.....	European Commission ‘Guidance Document on the management verifications to be carried out by Member States on operations co-financed by the Structural Funds and the Cohesion Fund for the 2007-2013 programming period
Appendix 2.....	National descriptions of the 1 <sup>st</sup> level control systems
Appendix 3.....	A checklist for the designation of 1 <sup>st</sup> level controllers
Appendix 4.....	A designation form for the 1 <sup>st</sup> level controller
Appendix 5.....	1 <sup>st</sup> level control checklist for beneficiary (and sub-partners) expenditure
Appendix 6.....	1 <sup>st</sup> level control checklist for accumulated expenditure on project level
Appendix 7.....	Finance report on beneficiary expenditure
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