

# Controller approbation checklist

## Partner's controller

Organisation

Department/unit/division

Name of the controller

Address

Telephone

Email

## Project

Name of the project

Acronym

Index

## Project partner

Organisation

Department/unit/division

Name of the contact person

Address

Telephone

Email

## General

1. Did the controller receive and study the following documents?

- control certificate and control report with checklist
- Application form
- Subsidy contract<sup>1</sup>
- Partnership agreement<sup>1</sup>

Risk-based management verifications methodology available on the [website](#).

2. Is the controller aware of the country specific requirements that apply to the Interreg Europe programme (information available on the programme's website)?

3. Can the controller ensure that the work is properly documented and accessible to ensure an efficient **review** of the work in a way that any other controller/auditor can perform again the control only using the control file?

4. Can the partner and the controller ensure that the work will be carried out within 2 months after the end of each reporting period so that the progress report can be submitted within 3 months?

5. Is the controller ready to participate in at least one control seminar organised by the programme or the approbation body?

## Type of controller

The controller is<sup>2</sup>

- (a) from a national authority
- (b) from a regional authority
- (c) a natural person
- (d) from a private body

<sup>1</sup> If available. Otherwise the controller has to ensure that s/he obtains and studies the documents once they are available.

<sup>2</sup> According to Interreg Regulation 2021/1059, article 46 (8): Each Member State, third country, partner country and OCT shall identify as controller either a national or regional authority or a private body or a natural person as set out in paragraph 9.

If the controller is (c) a natural person or (d) from a private body:

6. What is the basis for the controller to carry out the control? A service contract, a mandate, other (please specify)?

7. Please confirm that the controller meets at least one of the requirements listed under article 46 (9) of Interreg Regulation 2021/1059 (see (a) to (d) below), specify the actual body and provide proof of registration:

- (a) is a member of a national accounting or auditing body or institution which in turn is a member of International Federation of Accountants (IFAC);
- (b) is a member of a national accounting or auditing body or institution without being a member of IFAC, but committing to carry out the management verifications in accordance with IFAC standards and ethics;
- (c) is registered as a statutory auditor in the public register of a public oversight body in a Member State in accordance with the principles of public oversight set out in Directive 2006/43/EC of the European Parliament and of the Council ( 21); or
- (d) is registered as a statutory auditor in the public register of a public oversight body in a third country, partner country or OCT, provided this register is subject to principles of public oversight as set out in the legislation of the country concerned

## Professional skills and competences

### Skills

8. Please describe the controller's individual professional skills and knowledge in the control/audit field.

9. Please describe the controller's individual professional skills and knowledge in the field of the control of projects co-financed from EU-funding programmes, in particular ERDF and Interreg programmes.

10. Is the controller's knowledge of English sufficient in order to read and understand all relevant documents and to fill in the control documents?

## Independence

11. Can you confirm that the organisation/unit that the controller is working for, is professionally independent from the unit dealing with the activities and finances of the project partner and is hence not involved in:

- project approval
- project activities (incl. signature of the project report as project partner)
- project finances (project accounting and payment orders)?

NB.: if the controller is from the same organisation as the partner organisation, please

- specify if the controller's independence is regulated by law or local or internal rules (for example rules regarding internal controller's function, code of conduct),
- indicate to which person in the partner organisation the controller answers (e.g. management, council, supervisory board),
- provide an organisational chart which shows the units where the activities and finances are managed, where the payments are ordered and where the control is carried out.

12. Can you confirm that there are no relationships by blood or marriage between the controller and employees/managers of the unit in charge of the project activities and finances?.

13. Is the controller independent of mind, i.e. does not feel dependent on the entity/unit to be controlled in any other way than the ones already mentioned?

The information provided above applies to any controller of the control body that is or will be in charge of verifying the partner's expenditure. Any changes will be communicated to the approbation body.

## Signatures

Partner signature

Place

Date

Controller's signature

Place

Date