

FIRST LEVEL CONTROL

NORTHSEA REGION PROGRAMME – Member State’s Description of the First Level Control System according to Article 16 of Regulation (EC) 1080/2006

INTERREG IVB North Sea Region Programme
CCI 2007 CB 163 PO 055

SECTION	DESCRIPTION
1. General	
1.1. Information submitted by: <ul style="list-style-type: none"> • Member State • The main contact point • Responsible unit • Address • Telephone, fax and • e-mail address • Title (Mr/Ms) • Name and Surname • Position within the Unit • Telephone • Fax • e-mail 	<p>Germany</p> <p>With regard to the decentralized German control system the main contact point will act as a first point of contact for FLC issues. It will hold a list of the approved controllers of German beneficiaries and will organise FLC Seminars.</p> <p>The units responsible for the INTERREG IV B North Sea Region Programme in the federal states will designate first level controllers for public and private beneficiaries of their territory according to their competences.</p> <p>According to EU regulation 1080/2006 Art. 17 liability remains with the federal states and the central government as agreed on in the LoA and the administrative agreement between participating federal states of Bremen, Hamburg, Schleswig-Holstein and Lower Saxony and the central government.</p> <p>Main Contact Point for FLC: Behörde für Stadtentwicklung und Umwelt Amt für Landes- und Landschaftsplanung Referat für Raumordnung, Regionalplanung und EU-Angelegenheiten Alter Steinweg 4, 20459 Hamburg</p> <p>Tel.: 040 / 428 40 - 80 13 Fax: 040 / 428 40 - 83 96 E-Mail: national.contactpoint(at)bsu.hamburg.de</p>
1.2. The information provided describes the situation on :	December 2008

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2. System Structure	
<p>What kind of system did you opt for?</p> <ul style="list-style-type: none">- <u>a centralized control system</u>: a control body appointed at central level to carry out the control for all beneficiaries on the territory (please continue with question 2.1) <p>or</p> <ul style="list-style-type: none">- <u>a decentralized control system</u>: the beneficiaries proposes a controller who is authorized by a central national body or selects a controller from a short list provided by the MS/Norway (please continue with question 2.2)?	<p>Germany is opting for a <u>decentralized</u> control system where beneficiaries select a controller according to a definition of possible qualified controllers.</p>

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2.1 Centralised Control System	
<u>Please describe the system.</u> Please indicate if the control is carried out by civil servants or by an external audit firm appointed for this specific mission. In case of an external audit firm, please explain how it was appointed.	
<u>Contact details of the controller</u> Please provide the contact details of the designated body actually carrying out the control.	
<u>Contact details supervisory body</u> In case of an external controller, please specify the body fulfilling the supervisory duties and the contracting.	
<u>Controller's qualification</u> Which minimum requirements (degrees, work experience, national qualifications, and/or registration in professional organisations) does the controller under the centralized system described above fulfil?	

2.2 Decentralized Control System	
<u>Please describe the system.</u> - Will the beneficiary select a controller from a list of several public and/or private control bodies established on national level beforehand or - will the beneficiary propose an independent controller (internal or external), who is then authorized at central level before the first expenditure is reported and confirmed?	<p>The beneficiary selects a qualified controller, either public or private.</p> <p>Qualified controllers in the public sector are, due to national standards of legal regulation and qualified professional education with final certificate, all public bodies authorised to carry out independent financial audits and controls, e. g.</p> <ul style="list-style-type: none"> • <i>Rechnungsprüfungsämter</i> (offices for auditing and accounting control), • so-called <i>Unabhängige Stellen</i> (Independent Bodies), • unabhängige interne Prüfstellen (independent internal departments for audit and controls). <p>The national standards referred to above stem from the largely uniform nationwide regulations governing budgets and tied grants, which in turn are a result of the uniform character, based on the so-called Budgetary Principles Act, of the Federal and State budget codes (cf. Federal Budget Code/State Budget Codes, ss 23, 44, 91).</p>

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<p>In both cases, please explain the procedure for establishing the shortlist or authorizing the controller.</p> <p>If appropriate, please give also examples of types of possible control bodies.</p> <p>In case of use of shortlist of controllers, please provide the list (if not available yet, please indicate date of publication of shortlist).</p>	<p>Under ss 35, 36, 37, 48, 49 and 49a of the federal Administrative Procedures Act (<i>VwVfG</i>), the tied-grants system (<i>Zuwendungsrechtsverhältnis</i>), too, is uniform in implementation.</p> <p>The standards of staff qualification described earlier are based on the fact that in the public sector, control of adequate and orderly use of tied-grants law / subsidy law is done by competent and skilled staff that as a general rule possess an academic degree from a university or from a university of applied science.</p> <p>Qualified <u>controllers in the private sector</u> are all members of professions officially approved for dealing with audit and controls. A person is a member of his/her profession, if he/she meets the requirements set up by the proper professional association (e.g. Federal Chamber of tax consultants). A profession is officially approved for dealing with audit and controls by its proper professional association.</p> <p>With regard to Germany and the German part of the programme, tax practitioners as defined in section 3 of the Tax Consultancy Services Act (<i>Steuerberatungsgesetz</i>) are tasked to assess compliance with regard to expenditure reported by private beneficiaries in line with Article 16(1) of the Regulation (EC) 1080/2006.</p> <p>Tax practitioners include:</p> <ul style="list-style-type: none">▪ <i>Steuerberater</i> and <i>Steuerberatungsgesellschaften</i> (tax consultants or consultancy firms)▪ <i>Steuerbevollmächtigte</i> (tax agents)▪ <i>Wirtschaftsprüfer</i> and <i>Wirtschaftsprüfungsgesellschaften</i> (chartered certified accountants or accountancy firms)▪ <i>vereidigte Buchprüfer</i> and <i>Buchprüfungsgesellschaften</i> (sworn accountants or accountancy firms)▪ Tax professionals or firms practising in Switzerland or a Member State other than Germany under the law of that country, as long as their services constitute a service under Article 50 of the EC Treaty. The provisions of section 3(4) of the Tax Consultancy Services Act apply. <p>In order to secure a first level control system with a high standard of quality, the German control system is organised in the following way:</p> <p>(1) <u>The project partner proposes a controller in the public sector.</u> In this case the general accountant's qualification is guaranteed by the public institution the accountant is working for. In order to additionally ensure the specific audit quality for INTERREG funds the chosen</p>
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	<p>controller together with the beneficiary fills in and signs the Checklist for Approbation of 1st Level Controllers agreed on by MC3. The responsible Federal State or the Central Government (depending on where the beneficiary is situated and to which administrative level the beneficiary belongs) is signing that the Checklist for Approbation is reasonably filled in by the Controller and the beneficiary. Also the Approbation Form will be signed by Federal States or Central Government.</p> <p>(2) <u>The project partner proposes a controller in the private sector.</u> In this case the general accountant's qualification has to be confirmed. As there are no national or regional authorities to do so, the following public bodies are entrusted with this task: For tax consultants and tax agents: The state supervised Chambers of Tax Consultants as given in attachment 1. For certified accountants, sworn accountants and accountancy firms: The state supervised Chambers of Public Accountants as given in attachment 2. The general accountant's qualification will be confirmed by those bodies by a confirmation of membership for the chosen controller. Membership in the appropriate chamber is only granted if the accountant achieved his or her professional degree based on the standards set by the chamber and passed an examination supervised by the chamber. Hence, the membership itself is indication of the required qualification. In order to additionally ensure the specific audit quality for INTERREG funds the chosen controller together with the beneficiary fills in and signs the Checklist for Approbation of 1st Level Controllers agreed on by MC3. The responsible Federal State or the Central Government (depending on where the beneficiary is situated and to which administrative level the beneficiary belongs) is signing that the Checklist for Approbation is reasonably filled in by the Controller and the beneficiary. Also the Approbation Form will be signed by Federal States or Central Government.</p> <p>The Approbation Form will be forwarded to the main contact point as well as to the LB, beneficiary and the JTS. The main contact point will keep a list of appointed controllers.</p>
<p><u>Controllers' qualification:</u></p> <p>Please explain the <u>minimum requirements</u> for a controller to act as project partner/Lead partner controller (e.g. degrees, work experience, national qualifications, and/or registration in professional organisations).</p> <p>For the approbation/selection of controllers at central level, we suggest using the checklist provided in Annex 4 of the guidance note. Please confirm the use of this document or explain what</p>	<p>The controller has to meet the national/professional standards described under 2.2.</p> <p>In addition every chosen controller has to sign the Checklist for Approbation.</p>

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<p>kind of other document (which has to be at least equivalent) you will use instead.</p>	
<p><u>Contact details of the central approbation body</u> Please indicate the contact details of the central body in charge of establishing the shortlist of selected control bodies or the body in charge of authorizing the controller proposed by a project partner.</p>	<p>The main contact point keeps a full list of the approved controllers.</p> <p>Contact details of the approbation bodies:</p> <p>Ländervertretung Bremen Senator für Umwelt, Bau, Verkehr und Europa Referat Raumordnung, Stadtentwicklung, Flächennutzungsplanung Ansgaritorstraße 2, 28195 Bremen Tel.: (0421) 361 – 6515 Fax: (0421) 496 – 6515 E-Mail: ralph.baumheier@bau.bremen.de</p> <p>Ländervertretung Hamburg Freie und Hansestadt Hamburg Behörde für Stadtentwicklung und Umwelt Amt für Landes- und Landschaftsplanung Alter Steinweg 4, 20459 Hamburg Tel.: (040) 428 40 – 3261 Fax: (040) 428 40 – 8365 E-Mail: Klaus.Haberlandt@bsu.hamburg.de</p> <p>Ländervertretung Schleswig-Holstein Ministerium für Justiz, Arbeit und Europa Schleswig-Holstein Stabsstelle für Ostsee- und Nordseeangelegenheiten Lorentzendam 35, 24103 Kiel Tel.: (0431) 988 – 2646 E-Mail: anja-verena.schmid@jumi.landsh.de</p> <p>Ländervertretung Niedersachsen Niedersächsisches Ministerium für Ernährung, Landwirtschaft, Verbraucherschutz und Landesentwicklung - Ref. 302 - Calenberger Str. 2, 30169 Hannover Tel.: (0511) 120 – 5973 Fax: (0511) 120 - 99 5957 E-Mail: antje.hauptvogel@ml.niedersachsen.de</p>

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4. Separation of Functions	
<p>Please explain how your Member State/Norway will ensure a clear separation of functions between the bodies having responsibilities in the management and control of a project and/or the programme. If appropriate, please provide an organisation chart to document the separation of functions between the bodies or units in charge of</p> <ul style="list-style-type: none"> - project activities and finances - the verification of the project expenditure and delivery of the products and services (so-called "first level control" according to Article 16 of Regulation 1080/2006) - the sample checks on operations (the so-called "second level audit" according to Article 14 (2) of Regulation 1080/2006 and Article 62 of Regulation 1083/2006) - and project approval/Monitoring Committee representation (according to Article 63 of Regulation 1083/2006)? 	<p>Separation of project activities and finances: As described under 2.2., public and private bodies carrying out tasks of audit and control have to be independent from public or private institutions that might be engaged in project activities.</p> <p>Separation of 2nd level control: The 2nd level control will be coordinated by Niedersächsisches Ministerium für Ernährung, Landwirtschaft, Verbraucherschutz und Landesentwicklung, Unit 301.3 „EU-Prüfdienste“. Unit 301.3 is not eligible for 1st Level Control.</p> <p>Separation of MC representation: The German members of the MC will be representatives of the Federal Ministry of Economics and Technology (Unit EB5), the Federal Ministry of Transport, Building and Housing (Unit SW14) and the Ministry for Food, Agriculture, Consumer Protection and Spatial Development of the Land Lower Saxony (Unit 302) (for the German Lander). It is not the task of the representatives' units to engage in the management and control of projects.</p>

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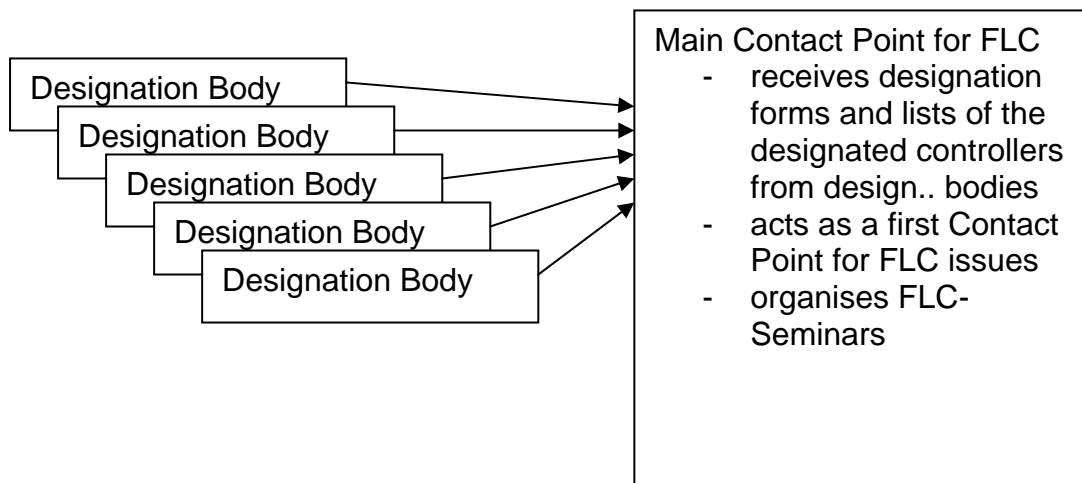
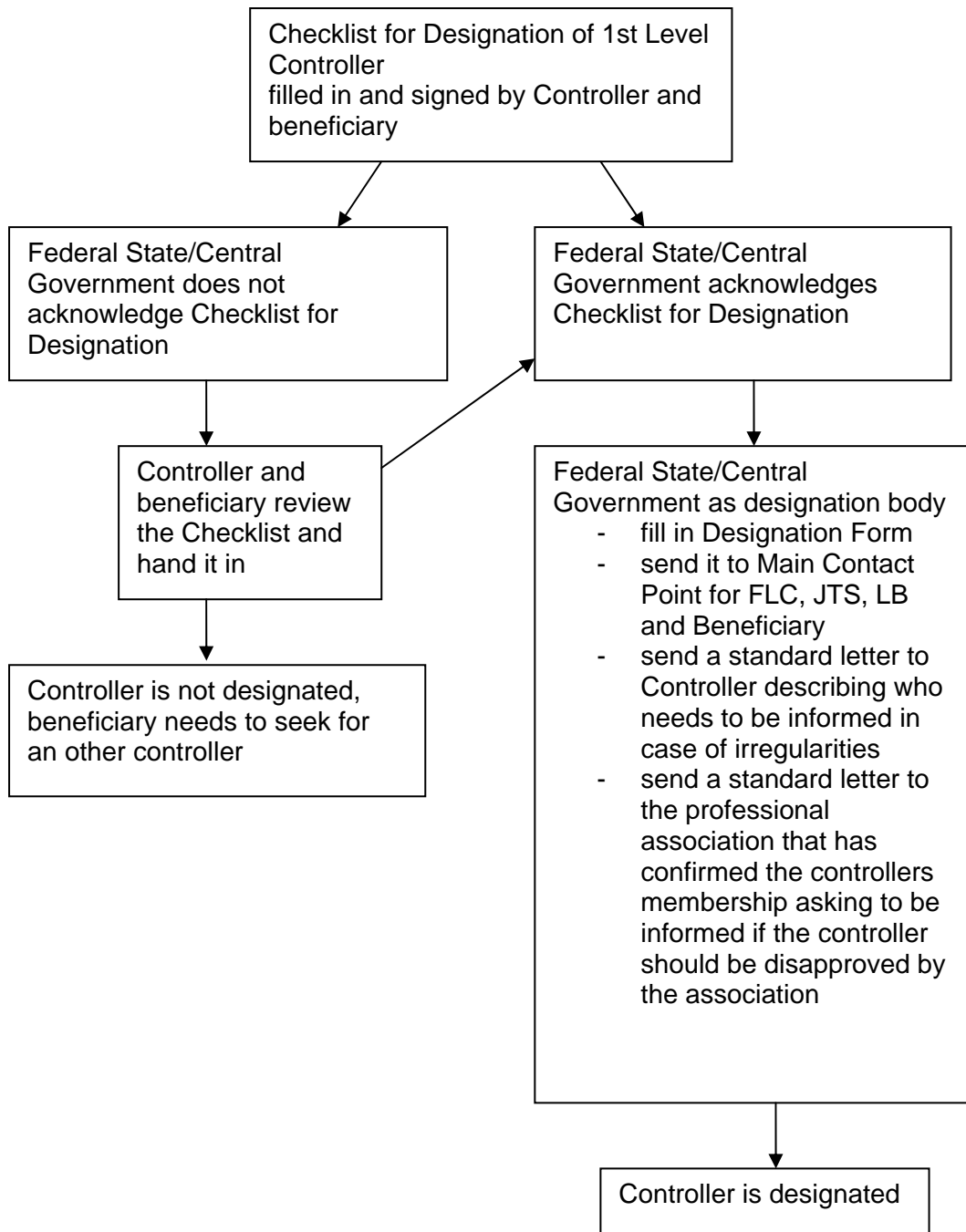
5. First Level Control Delays	
<p>How do you ensure that the first level control is carried out within 1 month after receipt of the documents bearing in mind that the progress report has to be submitted by the Lead partner within 2 months after the end of each reporting period?</p>	<p>The programme has agreed on a time limit of 4 weeks for First Level Controllers and 6 weeks for Controllers of Lead Beneficiaries. Each Controller has to sign the "Checklist for Approbation of 1st Level Controllers". By signing the checklist he/she assures that the control tasks will be carried out within these time limits.</p>
6. Quality Assurance/Guidance to FLC bodies	
<p>The individual member state/Norway will provide:</p> <ul style="list-style-type: none"> - National guidelines for control (e.g. adherence to national rules and programme Fact Sheets) - A template for a FLC report. - A control certificate inside the progress report to be signed by the FLC. <p>The use of these standardized documents will be obligatory. Is this guidance in place?</p> <p>Have you provided any additional guidance to the body/bodies in charge of first level control to ensure sound financial control (such as written guidelines, training)</p> <p>If yes please provide</p> <ul style="list-style-type: none"> - the reference - the date - related documentation (if applicable). 	<p>A template for a FLC Checklist has been approved on MC 3.</p> <p>Additional guidance, e. g. seminars/workshops with FL controllers, is intended.</p> <p>A first seminar for Controllers of projects in the INTERREG IVB North Sea Region Programme has taken place in October 2008. The National Contact Point organized the seminar inviting experts experienced in the field of audit and control of Interreg projects.</p> <p>Contents of further seminars and or national guidelines will be elaborated on the basis of recognisable needs.</p>
<p>Please describe how you will ensure that the guidance is followed and the requirements resulting Article 60 b) of Regulation (EC) No 1083/2006 are respected.</p>	<p>Public and private controllers will carry out their tasks according to the Regulation and the guidelines they are provided with. Further guidance will be given via seminars/workshops to cover concrete demands additionally to the FLC protocol and guiding documents provided by the JTS. To finally check if the tasks were carried out entirely correctly will be the duty of the Second-Level-Control.</p>

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7. Control Cost	
<p>Who will pay for the control? Will it be provided for free (by the MS/Norway) or will the cost be borne by the Lead/Project beneficiary and thus reported as eligible cost within the project?</p> <p>If the control cost is borne by the beneficiary and to be reported as eligible project cost, please provide details on how the cost is calculated, what is the basis for the payment (e.g. service contract) and to whom it has to be paid.</p>	<p>Since the FLC will be organised in a decentralised way the project will have to pay for it. The respective costs will be determined in the contract between beneficiary and Controller. There is no contractual involvement from the side of the MS.</p>

Name, Title + Organisation of Signatory for the MS	Place, Date and Stamp
<p>BMWi</p>	

Designation of 1st Level Controller in Germany



Steuerberaterkammern

Anschriften der Bundessteuerberaterkammer sowie der Steuerberaterkammern

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Annex 1 to description 1st level controller Germany

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Annex 1 to description 1st level controller Germany

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Annex 2 to description 1st level controller Germany

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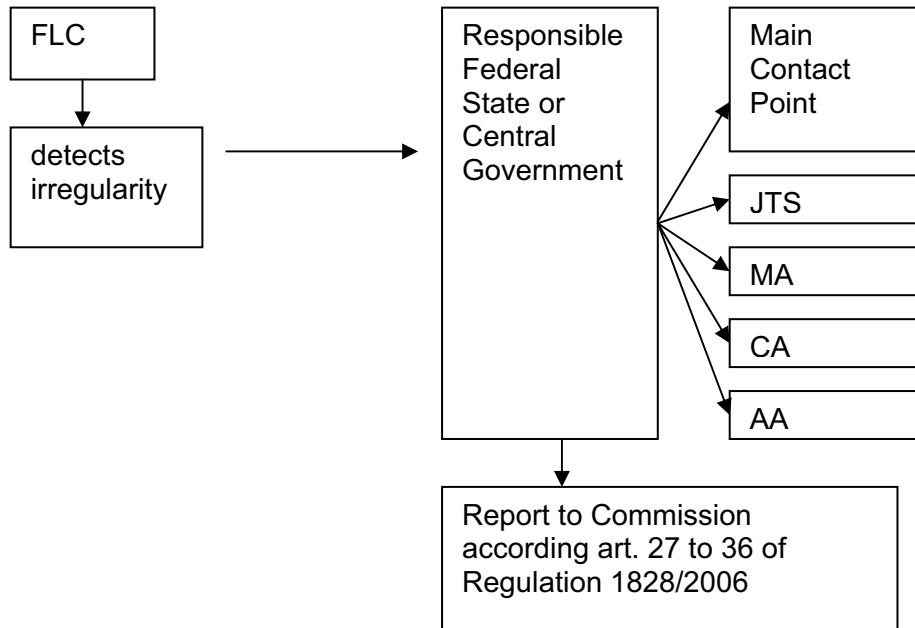
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Checklist for the Compliance Assessment (Art. 71 EC 1083/2006), 2.6. Irregularities and recoveries;
Flowchart of German procedure to comply with the obligation to report irregularities to the Commission in accordance with Art. 28 Reg. 1828/2006



NORTHSEA REGION PROGRAMME – Member State’s Description of the First Level Control System according to Article 16 of Regulation (EC) 1080/2006

INTERREG IVB North Sea Region Programme
CCI 2007 CB 163 PO 055

SECTION	DESCRIPTION
1. General	
1.0. Information submitted by: <ul style="list-style-type: none"> • Member State • The main contact point • Responsible unit • Address • Telephone, fax and • e-mail address • Title (Mr/Ms) • Name and Surname • Position within the Unit • Telephone • Fax • e-mail 	Denmark Danish Enterprise and Construction Authority (DECA)/Ministry of Economic and Business Affairs Regional Development Unit Vejlsøvej 29 Tlf +45 35 46 60 00 ; fax +45 35 46 64 01 ebst@ebst.dk Mr Gregersen, Preben Regional Policy Director +45 35 46 64 07 +45 35 46 64 01 pgr@ebst.dk
1.2. The information provided describes the situation on :	October 2008
2. System Structure	
What kind of system did you opt for? <ul style="list-style-type: none"> - <u>a centralized control system</u>: a control body appointed at central level to carry out the control for all beneficiaries on the territory (please continue with question 2.1) or <ul style="list-style-type: none"> - <u>a decentralized control system</u>: the beneficiaries proposes a controller who is authorized by a central MS body or selects a controller from a short list provided by the MS (please continue with question 2.2)? 	The beneficiaries propose a controller who is authorized by a central MS body.

2.1 Centralised Control System	
<p><u>Please describe the system.</u> Please indicate if the control is carried out by civil servants or by an external audit firm appointed for this specific mission. In case of an external audit firm, please explain how it was appointed.</p>	
<p><u>Contact details of the controller</u> Please provide the contact details of the designated body actually carrying out the control.</p>	<p><u>Control Body 1</u> Name of body, Address, Contact (name, address, telephone, fax, e-mail)</p>
<p><u>Contact details supervisory body</u> In case of an external controller, please specify the body fulfilling the supervisory duties and the contracting.</p>	<p>Supervisory Body 1 Name of body, Address, Contact (name, address, telephone, fax, e-mail)</p>
<p><u>Controller's qualification</u> Which minimum requirements (degrees, work experience, national qualifications, and/or registration in professional organisations) does the controller under the centralized system described above fulfil?</p>	

2.2 Decentralized Control System	
<p><u>Please describe the system.</u></p> <ul style="list-style-type: none"> - Will the beneficiary select a controller from a list of several public and/or private control bodies established on MS level beforehand <p>or</p> <ul style="list-style-type: none"> - will the beneficiary propose an independent controller (internal or external), who is then authorized at central level before the first expenditure is reported and confirmed (please also refer to the guidance note established by the JTS attached)? 	<p>The Danish beneficiary proposes an independent external controller to DECA if a project including a Danish beneficiary is grant aided by the Steering Committee. The proposed controller is only accepted/designated by DECA if either a State-Authorized Public Accountant or a Registered Public Accountant, having knowledge of English and having experience in the controlling of structural funds. After having received checklist (approved by MC) correctly filled in and signed by the beneficiary and the controller proposed by a Danish beneficiary, DECA will co-sign (and return to</p>

<p>In both cases, please explain the procedure for establishing the shortlist or authorizing the controller. If appropriate, please give also examples of types of possible control bodies.</p> <p>In case of use of shortlist of controllers, please provide the list (if not available yet, please indicate date of publication of shortlist).</p>	<p>the controller with a copy to the lead beneficiary, the beneficiary and the JTS) the checklist and designate the controller, as well as inform the beneficiary and the controller on the relevant rules of the Community and of the operational programme and the relevant national rules, in particular the statutory order no. 781 of 28 June 2007, ref. below. The task of instructing the beneficiaries and controllers on the relevant rules that apply is as well the task of the JTS.</p> <p>A public register covering all State-Authorized Public Accountant and Registered Public Accountant already exists on the following address http://www.cvr.dk/Site/Forms/CMS/DisplayPage.aspx?pageid=27</p> <p>State-Authorized Public Accountants and Registered Public Accountants.</p> <p>No shortlist except the register mentioned above.</p>
<p><u>Controllers' qualification:</u></p> <p>Please explain the <u>minimum requirements</u> for a controller to act as project partner/Lead partner controller (e.g. degrees, work experience, national qualifications, and/or registration in professional organisations).</p> <p>For the approbation/selection of controllers at central level, a checklist to be provided by NS-JTS/MC. Please confirm the use of this document or explain what kind of other document (which has to be at least equivalent) you will use instead.</p>	<p>The minimum requirements of a controller are the minimum requirements of a State-Authorized Public Accountant or a Registered Public Accountant. These requirements are regulated by the Act on State authorised and Registered Public Accountants. A controller should also have knowledge of English and experience in the controlling of structural funds. http://147.29.40.90/_GETDOCI_/ACCN/A20030030230-REGL</p> <p>The use of the document is confirmed for controllers designated by DECA.</p>
<p><u>Contact details of the central approbation body</u></p> <p>Please indicate the contact details of the central body in charge of establishing the shortlist of selected control bodies or the body in charge of authorizing the controller proposed by a project partner.</p>	<p>The body in charge of authorizing the controller proposed by a Danish project partner is the Danish Enterprise and Construction Authority, Regional Development Unit, Vejlsøvej 29, DK-8600 Silkeborg; Ms Kaja Korgaard Head of Section +45 35 46 64 07 kk@ebst.dk</p>

4. Separation of Functions	
<p>Please explain how your Member State will ensure a clear separation of functions between the bodies having responsibilities in the management and control of a project and/or the programme. If appropriate, please provide an organisation chart to document the separation of functions between the bodies or units in charge of</p> <ul style="list-style-type: none"> - project activities and finances - the verification of the project expenditure and delivery of the products and services (so-called "first level control" according to Article 16 of Regulation 1080/2006) - the sample checks on operations (the so-called "second level audit" according to Article 14 (2) of Regulation 1080/2006 and Article 62 of Regulation 1083/2006) - and project approval/Monitoring Committee representation (according to Article 63 of Regulation 1083/2006)? 	<p>The DECA, Regional Development Unit is situated in Silkeborg and the DECA, EU-Controlling Unit is situated in Copenhagen. The two units are headed by different heads of units, and as well under the responsibility of different directors.</p> <p>Normally the Danish SC-representatives do not have responsibilities in relation to project activities and finances. This verification is done by independent State-Authorized Public Accountants and Registered Public Accountants. These controllers are independent from project activities and finances, ref. though point 7 control cost.</p> <p>These checks are done by the Danish Enterprise and Construction Authority, EU-Controlling Unit Copenhagen, or by auditors working under the instruction of the EU-Controlling Unit.</p> <p>The Danish delegation in the MC includes a representative from the Danish Enterprise and Construction Authority, Regional Development Unit, a representative from the Agency for Spatial and Environmental Planning and a representative of the Danish Regions.</p>

5. First Level Control Delays	
<p>How do you ensure that the first level control is carried out within 2 month after receipt of the documents bearing in mind that the progress report has to be submitted by the Lead partner within 3 months after the end of each reporting period?</p>	<p>This is assured through the programme procedures in relation to the nomination of the controller. The signed approbation form is as well forwarded to the controller.</p>

6. Quality Assurance/Guidance to FLC bodies	
<p>The programme will establish</p> <ul style="list-style-type: none"> - National guidelines for control (e.g. adherence to national rules and programme Fact Sheets) - a template for a FLC report. - A control certificate inside the progress report to be signed by the FLC. <p>The use of these standardized documents will be obligatory. Is this guidance in place?</p> <p>Have you provided any additional guidance to the body/bodies in charge of first level control to ensure sound financial control (such as written guidelines, training)</p> <p>If yes please provide</p> <ul style="list-style-type: none"> - the reference - the date - related documentation (if applicable). 	<p>The guidance is in place.</p> <p>Yes, the Danish controllers will additionally be informed on the Danish regulations relevant to European territorial cooperation projects implemented in Denmark.</p> <p>§ 27 of the statutory order no 358 of 18.04.2007 regulates the nomination of controllers of Danish beneficiaries under Territorial Co-operation programmes with a reference to article 16 of 1080/2006.</p> <p>§ 1(2) of the statutory order no 781 of 28.06.2007 underlines that the order is valid for programmes both under the competitiveness and employment objective and for programmes under the territorial co-operation objective. More regulations of the order are referring a competence to the MA of the OP though. The requirements of the auditor/the controller are presented in chapter 6 of the statutory order. Overall § 21(4) is saying that the work of the controller should be done in accordance with international auditing standards.</p> <p>“Verify the delivery of the products and services” (particularly § 22(1,4))</p> <p>“the soundness of the expenditure” (particularly § 22 (1,5+6))</p> <p>“compliance of the expenditure and project (part of project) with Community and national rules” (particularly § 22(1,2+3))</p> <p>§ 22(3) is saying that the controlling can be implemented on a sample basis.</p> <p>Guidelines annexed.</p>
<p>Please describe how you will ensure that the guidance is followed and the requirements resulting Article 60 b) of Regulation (EC) No 1083/2006 are respected.</p>	<p>The use of standardised validation declarations to be used by all INTERREG IVB North Sea-controllers ensures that the work of the controller is in accordance with the requirements.</p> <p>DECA, Regional Development Unit, will implement a limited number of checks to verify/check the quality of the work done by the controllers to ensure that the controllers operate in accordance with instructions. The method for the selection of projects for quality control will be established at a later stage.</p> <p>DECA, Regional Development Unit, employs the necessary staff to implement this quality check</p>

	function – a task also implemented by the Unit for the Danish programmes under the Regional Competitiveness and Employment objective.
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7. Control Cost	
<p>Who will pay for the control? Will it be provided for free (by the MS) or will the cost be borne by the Lead/Project partner and thus reported as eligible cost within the project?</p> <p>If the control cost is borne by the beneficiary and to be reported as eligible project cost, please provide details on how the cost is calculated, what is the basis for the payment (e.g. service contract) and to whom it has to be paid.</p>	<p>The cost of the work of the controller will be borne by the Lead/Project beneficiary and thus reported as eligible cost within the project.</p> <p>The controller will issue an invoice to the project beneficiary for the control-work done in relation to the project by the controller. By this the payment will be paid to the controller. The costs related to the controlling a lead partner should, as far as possible, be organised in the same way. The controller issues an invoice to the lead-partner covering also the "coordination-tasks" of a lead-partner controller, and the lead-partner pays. Should be regulated in the agreement mentioned in article 20(1a) of Regulation 1080/2006.</p>

Name, Title + Organisation of Signatory for the MS	Place, Date and Stamp
<p>Preben Gregersen Head of unit Danish Enterprise and Construction Authority Regional Development Unit</p>	

FIRST LEVEL CONTROL

NORTHSEA REGION PROGRAMME – Member State’s Description of the First Level Control System according to Article 16 of Regulation (EC) 1080/2006

INTERREG IVB North Sea Region Pogramme
CCI 2007 CB 163 PO 055

SECTION	DESCRIPTION
1. General	
1.1. Information submitted by: <ul style="list-style-type: none"> • Member State • The main contact point • Responsible unit • Address • Telephone, fax and • e-mail address • Title (Mr/Ms) • Name and Surname • Position within the Unit • Telephone • Fax • e-mail 	Flemish Region – BELGIUM AGENCY FOR ECONOMY Division Europe Economy Ellipsgebouw Koning Albert II-laan 35, box 12 1030 Brussel Tel.: +32-2-553.38.64 Fax: +32-2-502.47.02 Mr André Van Haver Head of Division e-mail: economie.europa@vlaanderen.be
1.2. The information provided describes the situation on :	20/10/2008
2. System Structure	
What kind of system did you opt for? - <u>a centralized control system</u> : a control body appointed at central level to carry out the control for all beneficiaries on the territory (please continue with question 2.1) or - <u>a decentralized control system</u> : the beneficiaries proposes a controller who is authorized by a central national body or selects a controller from a short list provided by the MS/Norway (please continue with question 2.2)?	A decentralized control system through internal or external controller proposed by the project partner and approved at national level.

FIRST LEVEL CONTROL

2.1 Centralised Control System	
<u>Please describe the system.</u> Please indicate if the control is carried out by civil servants or by an external audit firm appointed for this specific mission. In case of an external audit firm, please explain how it was appointed.	
<u>Contact details of the controller</u> Please provide the contact details of the designated body actually carrying out the control.	
<u>Contact details supervisory body</u> In case of an external controller, please specify the body fulfilling the supervisory duties and the contracting.	
<u>Controller's qualification</u> Which minimum requirements (degrees, work experience, national qualifications, and/or registration in professional organisations) does the controller under the centralized system described above fulfil?	

2.2 Decentralized Control System	
<u>Please describe the system.</u> - Will the beneficiary select a controller from a list of several public and/or private control bodies established on national level beforehand or - will the beneficiary propose an independent controller (internal or external), who is then authorized at central level before the first expenditure is reported and confirmed?	 The beneficiary selects an independent controller (internal or external). This controller fills out a checklist for Approbation of 1 st Level Controllers, as approved at MC3. The controller can, on the basis of this checklist, be authorized by the Agency for Economy to execute his function, before the first expenditure is reported and confirmed. An Approbation Form, as approved at MC3, will be issued by the Agency for Economy. The beneficiaries in this programme are mostly local authorities, regional authorities, public bodies and public equivalent bodies. Many of these beneficiaries have an internal audit department/service or are audited by an external public auditor or a private audit firm.

FIRST LEVEL CONTROL

<p>In both cases, please explain the procedure for establishing the shortlist or authorizing the controller.</p> <p>If appropriate, please give also examples of types of possible control bodies.</p> <p>In case of use of shortlist of controllers, please provide the list (if not available yet, please indicate date of publication of shortlist).</p>	
<p><u>Controllers' qualification:</u></p> <p>Please explain the <u>minimum requirements</u> for a controller to act as project partner/Lead partner controller (e.g. degrees, work experience, national qualifications, and/or registration in professional organisations).</p> <p>For the approbation/selection of controllers at central level, we suggest using the checklist provided in Annex 4 of the guidance note. Please confirm the use of this document or explain what kind of other document (which has to be at least equivalent) you will use instead.</p>	<p>We will use the checklist for Approbation of 1st Level Controllers, as approved at MC3, to evaluate proposed controllers.</p> <p>As a national authority we will of course maintain the overall responsibility.</p> <p>Regarding registration requirements: private control firms/controllers are usually registered as such, so we will check if they are registered. This will not be done for controllers working as a civil servant in the public sector as there is no system of registration for this type of controllers.</p>
<p><u>Contact details of the central approbation body</u> Please indicate the contact details of the central body in charge of establishing the shortlist of selected control bodies or the body in charge of authorizing the controller proposed by a project partner.</p>	<p>Official Contact AGENCY FOR ECONOMY - Division Europe Economy Ellipsgebouw bus 12 Koning Albert II-laan 35 1030 Brussel Mr André Van Haver Head of division Tel.: +32-2-553.38.64 Fax: +32-2-502.47.02 E-mail: economie.europa@vlaanderen.be</p> <p>Programme contact Mrs Elke Tiebout, +32-2-553.37.30, elke.tiebout@ewi.vlaanderen.be Mrs Liezelotte Deschrijvere, +32-2-553.37.11, liezelotte.deschrijvere@ewi.vlaanderen.be</p>

FIRST LEVEL CONTROL

4. Separation of Functions	
<p>Please explain how your Member State/Norway will ensure a clear separation of functions between the bodies having responsibilities in the management and control of a project and/or the programme. If appropriate, please provide an organisation chart to document the separation of functions between the bodies or units in charge of</p> <ul style="list-style-type: none"> - project activities and finances - the verification of the project expenditure and delivery of the products and services (so-called "first level control" according to Article 16 of Regulation 1080/2006) - the sample checks on operations (the so-called "second level audit" according to Article 14 (2) of Regulation 1080/2006 and Article 62 of Regulation 1083/2006) - and project approval/Monitoring Committee representation (according to Article 63 of Regulation 1083/2006)? 	<p>Separation with project activities and finances: it is not the primary role of the Division Europe Economy to engage in project activities in the Interreg IVB NSR programme. The Division Europe Economy acts as the national authority for the ERDF in Flanders. Other divisions within the Agency might engage in project activities but these are clearly separated from the Division Europe Economy.</p> <p>Separation with 2nd level control is assured. An independent control division (Entity Inspection) within the Agency is in charge of 2nd level control. This division will not engage in project activities.</p> <p>If required, separation with Monitoring Committee functions can be ensured internally through an adequate division of tasks between staff members of the division.</p>
5. First Level Control Delays	
<p>How do you ensure that the first level control is carried out within 1 month after receipt of the documents bearing in mind that the progress report has to be submitted by the Lead partner within 2 months after the end of each reporting period?</p>	<p>In order to be appointed/approved a controller will also have to declare his/her ability to ensure that the control of each periodic report will be carried out within 4 weeks after the end of each reporting period. This is provided in the Checklist for Approbation of 1 Level Controllers. The Approbation Form will be establishing the relations between the national authority (i.c. the Flemish government) and the proposed project controller.</p>
6. Quality Assurance/Guidance to FLC bodies	
<p>The individual member state/Norway will</p>	<p>All the requested documents are provided at programme level, as approved at MC3.</p>

FIRST LEVEL CONTROL

<p>provide:</p> <ul style="list-style-type: none"> - National guidelines for control (e.g. adherence to national rules and programme Fact Sheets) - A template for a FLC report. - A control certificate inside the progress report to be signed by the FLC. <p>The use of these standardized documents will be obligatory. Is this guidance in place?</p> <p>Have you provided any additional guidance to the body/bodies in charge of first level control to ensure sound financial control (such as written guidelines, training)</p> <p>If yes please provide</p> <ul style="list-style-type: none"> - the reference - the date - related documentation (if applicable). 	<p>In close cooperation with the Interreg IVB NSR programme, we can issue guidance in Dutch on 1st level control. (but not translation of entire programme documents)</p> <p>Our organisation is also Managing Authority of the Flemish Objective 2 programme and can thus capitalize on its own handbook for 1st level control or foresee targeted training for 1st level controllers if the need arises.</p> <p>The current handbook deals a.o. with eligibility issues (description per cost item, for example material investments, overhead, contribution in kind...) and also gives guidance on issues like public procurement.</p>
<p>Please describe how you will ensure that the guidance is followed and the requirements resulting Article 60 b) of Regulation (EC) No 1083/2006 are respected.</p>	<p>The guidance to first level controllers has to be followed. If problems towards this occur, we suspect that this will be revealed through the first level controller of the lead beneficiary doing his work, and through the second level controller.</p> <p>The Joint Technical Secretariat can also play a role in revealing a problem towards the control requirements.</p>

FIRST LEVEL CONTROL

7. Control Cost	
<p>Who will pay for the control? Will it be provided for free (by the MS/Norway) or will the cost be borne by the Lead/Project beneficiary and thus reported as eligible cost within the project?</p> <p>If the control cost is borne by the beneficiary and to be reported as eligible project cost, please provide details on how the cost is calculated, what is the basis for the payment (e.g. service contract) and to whom it has to be paid.</p>	<p>The beneficiary will be in charge of the control cost and the costs can be reported as an eligible project cost.</p> <p>The cost will be calculated on the basis of a contract between the beneficiary and the external auditor.</p> <p>The cost for an internal auditor will be based on the staff and working costs of that internal auditor.</p>

Name, Title + Organisation of Signatory for the MS	Place, Date and Stamp
<p>Bernard De Potter General administrator Agency for Economy Flemish Government</p>	<p>Brussels,</p>

- The body responsible for reporting irregularities to the European Commission in accordance with section 4 of the EC Regulation 1828/2006, is the Agency for Economy.
- No instructions have yet been issued on reporting and correction of irregularities and recording of debt and recoveries of undue payments. This will be done towards the first level controllers and towards the beneficiaries located in Flanders.
- The procedure to comply with the obligation to report irregularities to the Commission, in accordance with Article 28:
 - o The Agency for Economy has a secured line to inform the Commission on irregularities.
 - o This will happen within two months after the closure of a quarter. A list will then be sent with the irregularities towards which a first administrative or judicial finding has been made.

FIRST LEVEL CONTROL

NORTHSEA REGION PROGRAMME – Member State’s Description of the First Level Control System according to Article 16 of Regulation (EC) 1080/2006

INTERREG IVB North Sea Region Pogramme
CCI 2007 CB 163 PO 055

SECTION	DESCRIPTION
1. General	
1.1. Information submitted by: <ul style="list-style-type: none"> • Member State • The main contact point • Responsible unit • Address • Telephone, fax and • e-mail address • Title (Mr/Ms) • Name and Surname • Position within the Unit • Telephone • Fax • e-mail 	Ministry of Local Government and Regional Development, Department of Regional Development, Norway Postboks 8112 Dep 0032 Oslo Phone 00 47 22 24 70 01, Telefax 00 47 22 24 27 38 E-mail axel.roed@krd.dep.no Mr. Axel Rød Senior advisor 00 47 22 24 70 16 0047 22 24 27 38
1.2. The information provided describes the situation on :	17.10.2008
2. System Structure	
What kind of system did you opt for? - <u>a centralized control system</u> : a control body appointed at central level to carry out the control for all beneficiaries on the territory (please continue with question 2.1) or - <u>a decentralized control system</u> : the beneficiaries proposes a controller who is authorized by a central national body or selects a controller from a short list provided by the MS/Norway (please continue with question 2.2)?	A decentralized control system

FIRST LEVEL CONTROL

2.1 Centralised Control System	
<u>Please describe the system.</u> Please indicate if the control is carried out by civil servants or by an external audit firm appointed for this specific mission. In case of an external audit firm, please explain how it was appointed.	
<u>Contact details of the controller</u> Please provide the contact details of the designated body actually carrying out the control.	
<u>Contact details supervisory body</u> In case of an external controller, please specify the body fulfilling the supervisory duties and the contracting.	
<u>Controller's qualification</u> Which minimum requirements (degrees, work experience, national qualifications, and/or registration in professional organisations) does the controller under the centralized system described above fulfil?	

2.2 Decentralized Control System	
<u>Please describe the system.</u> - Will the beneficiary select a controller from a list of several public and/or private control bodies established on national level beforehand or - will the beneficiary propose an independent controller (internal or external), who is then authorized at central level before the first expenditure is reported and confirmed?	<p>The Norwegian project partner will have to select from a list of public control bodies, list is attached http://www.nkrf.no/nkrforg/bedr-medl.html. These bodies satisfy national audit guidelines for public organisations.</p> <p>The first level controller will in each instance be named ad personam and approved by the central approbation body. The central approbation body will use the checklist of the annex 4 for the approbation of each controller.</p> <p>The choice of system for first level control has been made by the Department of Regional Development in the Ministry of Local Government and Regional Development.</p> <p>The rationale for the system is that public audit authorities are familiar with European Territorial Programmes (Interreg) and represents an established and independent control system.</p>

FIRST LEVEL CONTROL

<p>In both cases, please explain the procedure for establishing the shortlist or authorizing the controller.</p> <p>If appropriate, please give also examples of types of possible control bodies.</p> <p>In case of use of shortlist of controllers, please provide the list (if not available yet, please indicate date of publication of shortlist).</p>	
<p><u>Controllers' qualification:</u></p> <p>Please explain the <u>minimum requirements</u> for a controller to act as project partner/Lead partner controller (e.g. degrees, work experience, national qualifications, and/or registration in professional organisations).</p> <p>For the approbation/selection of controllers at central level, we suggest using the checklist provided in Annex 4 of the guidance note. Please confirm the use of this document or explain what kind of other document (which has to be at least equivalent) you will use instead.</p>	<p>Control authorities must satisfy national audit requirements. The public control bodies, which are pre-approved, satisfy these requirements. National audit guidelines include minimum requirements on qualifications, knowledge of relevant Norwegian and European regulations such as procurement legislation. In addition, there are requirements for updating of qualifications. The controllers are also required to meet the standards on independence from the beneficiary.</p> <p>The control bodies will in addition be required to have sound knowledge EU regulatory framework for structural funds and have good working knowledge of English.</p> <p>The central approbation body will use the checklist of the annex 4 for the approbation of each controller.</p>
<p><u>Contact details of the central approbation body</u></p> <p>Please indicate the contact details of the central body in charge of establishing the shortlist of selected control bodies or the body in charge of authorizing the controller proposed by a project partner.</p>	<p>Innovation Norway, post box 448 Sentrum, 0104 Oslo, Norway</p> <p>Contact person: Marita Søndeland Marita.Sondeland@innovasjon Norge.no</p>

4. Separation of Functions	
<p>Please explain how your Member State/Norway will ensure a clear separation of functions between the bodies having responsibilities in the management and control of a project and/or the programme. If appropriate, please provide an organisation chart to document the separation of functions between the bodies or units in charge</p>	<p>The separation and independence of regional and local audit bodies from local and regional administration is a requirement in national audit guidelines.</p> <p>Second level control is the responsibility of the Department of Planning and Administration in the Ministry of Local Government and Regional Development. This is a central government administrative body and is separated functionally and organisationally from local and regional</p>

FIRST LEVEL CONTROL

<p>of</p> <ul style="list-style-type: none"> - project activities and finances - the verification of the project expenditure and delivery of the products and services (so-called "first level control" according to Article 16 of Regulation 1080/2006) - the sample checks on operations (the so-called "second level audit" according to Article 14 (2) of Regulation 1080/2006 and Article 62 of Regulation 1083/2006) - and project approval/Monitoring Committee representation (according to Article 63 of Regulation 1083/2006)? 	<p>authorities. The bodies responsible for different levels of control are therefore independent from each other as well as from the programme and beneficiaries.</p> <p>The Central Approbation Body is separate and independent from both 1. level control, 2. nd level control and the Department of Regional Development.</p> <p>See the attached organisation chart for an illustration of the organisational separation.</p> <p>In order to avoid conflict of interests in the project approval and Monitoring Committee, members that represent organisations that are involved in projects will not participate in the committees' discussions on the projects in question.</p>
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5. First Level Control Delays	
<p>How do you ensure that the first level control is carried out within 1 month after receipt of the documents bearing in mind that the progress report has to be submitted by the Lead partner within 2 months after the end of each reporting period?</p>	<p>The Central Approbation Body will be requiring the 1. level controllers to carry out their auditing within the deadlines set in the programme control guidelines, as published on the programme's website.</p>

6. Quality Assurance/Guidance to FLC bodies	
<p>The individual member state/Norway will provide:</p> <ul style="list-style-type: none"> - National guidelines for control (e.g. adherence to national rules and programme Fact Sheets) - A template for a FLC report. - A control certificate inside the progress report to be signed by the FLC. 	<p>The Central Approbation Body will be required to carry out information measures/training of first level controllers on regular basis (once a year). The standard documents mentioned will be made obligatory to use.</p>

FIRST LEVEL CONTROL

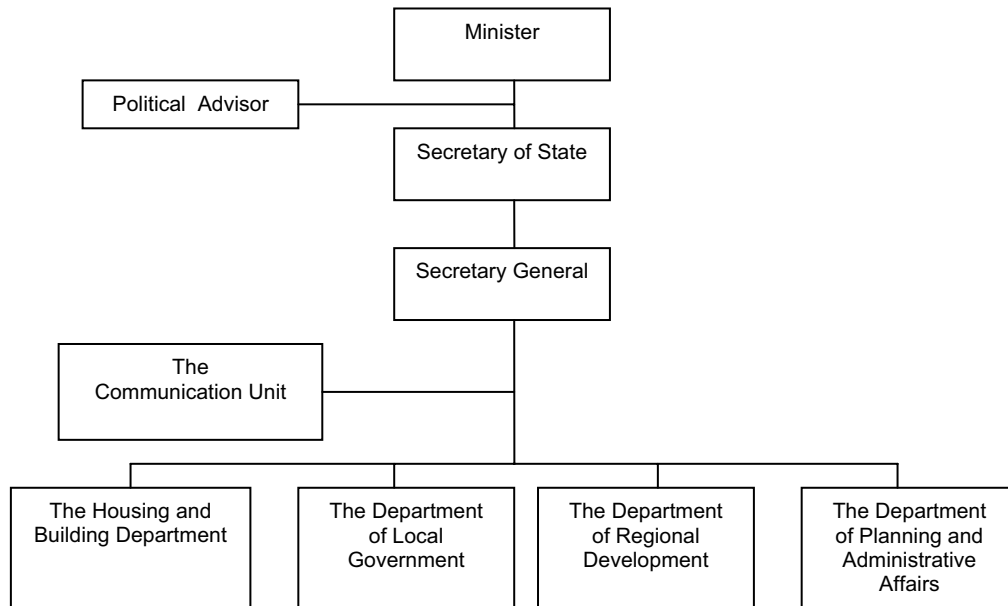
<p>The use of these standardized documents will be obligatory. Is this guidance in place?</p> <p>Have you provided any additional guidance to the body/bodies in charge of first level control to ensure sound financial control (such as written guidelines, training)</p> <p>If yes please provide</p> <ul style="list-style-type: none">- the reference- the date- related documentation (if applicable).	
<p>Please describe how you will ensure that the guidance is followed and the requirements resulting Article 60 b) of Regulation (EC) No 1083/2006 are respected.</p>	<p>The Central Approbation Body will be required to ensure that the first level controllers carry out their controls in compliance with Art. 60, b) Reg. 1083/2006 and that the Interreg IVB North Sea control guidelines. The Central approbation body will conduct on the spot checks to ensure that the guidance is followed.</p>

FIRST LEVEL CONTROL

7. Control Cost	
<p>Who will pay for the control? Will it be provided for free (by the MS/Norway) or will the cost be borne by the Lead/Project beneficiary and thus reported as eligible cost within the project?</p> <p>If the control cost is borne by the beneficiary and to be reported as eligible project cost, please provide details on how the cost is calculated, what is the basis for the payment (e.g. service contract) and to whom it has to be paid.</p>	<p>Projects will pay for the first level control, and thus be reported as eligible costs for the project. The cost is calculated according to the standard procedures such as a service contract.</p>

Name, Title + Organisation of Signatory for the MS	Place, Date and Stamp
<p>Axel Rød, Adviser, Ministry of Local Government and Regional Development, Norway</p>	<p>Oslo 17.10.08</p>

Annex 1
Organisation Chart
The Norwegian Ministry of Local Government and Regional Development



Tomasz Petrykowski

From: Rød Axel [Axel.Rod@krd.dep.no]
Sent: 17. oktober 2008 13:45
To: Tomasz Petrykowski
Cc: Godal Odd
Subject: first level control
Follow Up Flag: Follow up
Flag Status: Orange

Dear Tomasz, please find attached updated information on the Norwegian FLC and the filled in guidance documents template.

Regarding irregularities I am the contact person at the Ministry for irregularities. Should I be informed of irregularities, the Ministry will inform the programme secretariat and the CA. If recovery of funds becomes an issue, and the CA cannot do this, this will be the responsibility of the Ministry of Local Government and Regional Development.

Please contact me if there is still information missing.

Kind regards

Axel Rød

<<organisation chart Norway.doc>>

<<National guidance documents template.doc>> <<Support document - first level control Compliance Assessment Questionnaire.doc>> <<228489_1_P.pdf>>

FIRST LEVEL CONTROL

NORTHSEA REGION PROGRAMME – Member State’s Description of the First Level Control System according to Article 16 of Regulation (EC) 1080/2006

INTERREG IVB North Sea Region Pogramme
CCI 2007 CB 163 PO 055

SECTION	DESCRIPTION
1. General	
1.1. Information submitted by: <ul style="list-style-type: none"> • Member State • The main contact point • Responsible unit • Address • Telephone, fax and • e-mail address • Title (Mr/Ms) • Name and Surname • Position within the Unit • Telephone • Fax • e-mail 	The Netherlands Ministry of Housing, Spatial Planning and the Environment, Directorate for International Affairs Postbus 20951, ipc 670, NL-2500 EZ The Hague Tel: +31703392706, Fax: +31703391306 Mark.Overman@minvrom.nl Mr. Mark Overman Senior Policy Officer +31-70-3392706 +31-70-3391306 Mark.Overman@minvrom.nl
1.2. The information provided describes the situation on :	19-11-2008
2. System Structure	
What kind of system did you opt for? - <u>a centralized control system</u> : a control body appointed at central level to carry out the control for all beneficiaries on the territory (please continue with question 2.1) or - <u>a decentralized control system</u> : the beneficiaries proposes a controller who is authorized by a central national body or selects a controller from a short list provided by the MS/Norway (please continue with question 2.2)?	A decentralized audit system: the beneficiaries propose controllers, which will be authorized by a central MS body.

FIRST LEVEL CONTROL

2.1 Centralised Control System	
<u>Please describe the system.</u> Please indicate if the control is carried out by civil servants or by an external audit firm appointed for this specific mission. In case of an external audit firm, please explain how it was appointed.	
<u>Contact details of the controller</u> Please provide the contact details of the designated body actually carrying out the control.	
<u>Contact details supervisory body</u> In case of an external controller, please specify the body fulfilling the supervisory duties and the contracting.	
<u>Controller's qualification</u> Which minimum requirements (degrees, work experience, national qualifications, and/or registration in professional organisations) does the controller under the centralized system described above fulfil?	

2.2 Decentralized Control System	
<u>Please describe the system.</u> - Will the beneficiary select a controller from a list of several public and/or private control bodies established on national level beforehand or - will the beneficiary propose an independent controller (internal or external), who is then authorized at central level before the first expenditure is reported and confirmed?	The beneficiary will propose an independent controller (internal or external), who is then authorized at national level before the first expenditure is reported and certified. The procedure will be: <ul style="list-style-type: none"> • The beneficiary will propose an independent controller based on the criteria set out by VROM. For this a document will be used that is similar to the checklist in the annex attached to this document. • With the request of the beneficiary for designation of the controller, a description of the management and control system for this part of the project is annexed. The controller must assess and approve this system. • VROM will assess the controller and the description of management and control system in place. When both are good, VROM will designate the controller and will inform the beneficiary, the lead beneficiary and the JTS.

FIRST LEVEL CONTROL

<p>In both cases, please explain the procedure for establishing the shortlist or authorizing the controller.</p> <p>If appropriate, please give also examples of types of possible control bodies.</p> <p>In case of use of shortlist of controllers, please provide the list (if not available yet, please indicate date of publication of shortlist).</p>	<p>As central approbation body VROM holds competences for a reliable assessment of the controller.</p> <p>Possible control bodies are:</p> <ul style="list-style-type: none"> • Certified or registered controllers (internal or external) • Internal or external controllers • Managing or Certifying Authorities for Dutch ERDF programmes
<p><u>Controllers' qualification:</u></p> <p>Please explain the <u>minimum requirements</u> for a controller to act as project partner/Lead partner controller (e.g. degrees, work experience, national qualifications, and/or registration in professional organisations).</p> <p>For the approbation/selection of controllers at central level, we suggest using the checklist provided in Annex 4 of the guidance note. Please confirm the use of this document or explain what kind of other document (which has to be at least equivalent) you will use instead.</p>	<p>The criteria i.e. the minimum requirements will be:</p> <ol style="list-style-type: none"> a. good knowledge and experience with control activities; b. good knowledge and experience with relevant EU-regulations; c. good knowledge of English; d. independency; e. to be able to validate a payment claim within 2 months. f. internal or external. In case the beneficiary is a non-public organisation with a ERDF budget of more than € 500.000,- the final payment claim needs to be certified by an external certified controller. This external certified controller must also take note of the description of the management and control system. The interim payment claims may in that case be certified by another controller. So a beneficiary may propose 2 controller. <p>For the approbation of the controller VROM confirms that (s)he will always use a checklist similar as the one provided in the annex.</p>
<p><u>Contact details of the central approbation body</u></p> <p>Please indicate the contact details of the central body in charge of establishing the shortlist of selected control bodies or the body in charge of authorizing the controller proposed by a project partner.</p>	<p>Ministry of Housing, Spatial Planning and the Environment Posbus 20951 2500 EZ Den Haag The Netherlands Telephone: +31 70 339 44 39 Telefax: +31 70 339 13 06 E-mail: frank.beijersbergen@minvrom.nl Mr.Frank Beijersbergen van Henegouwen</p>

FIRST LEVEL CONTROL

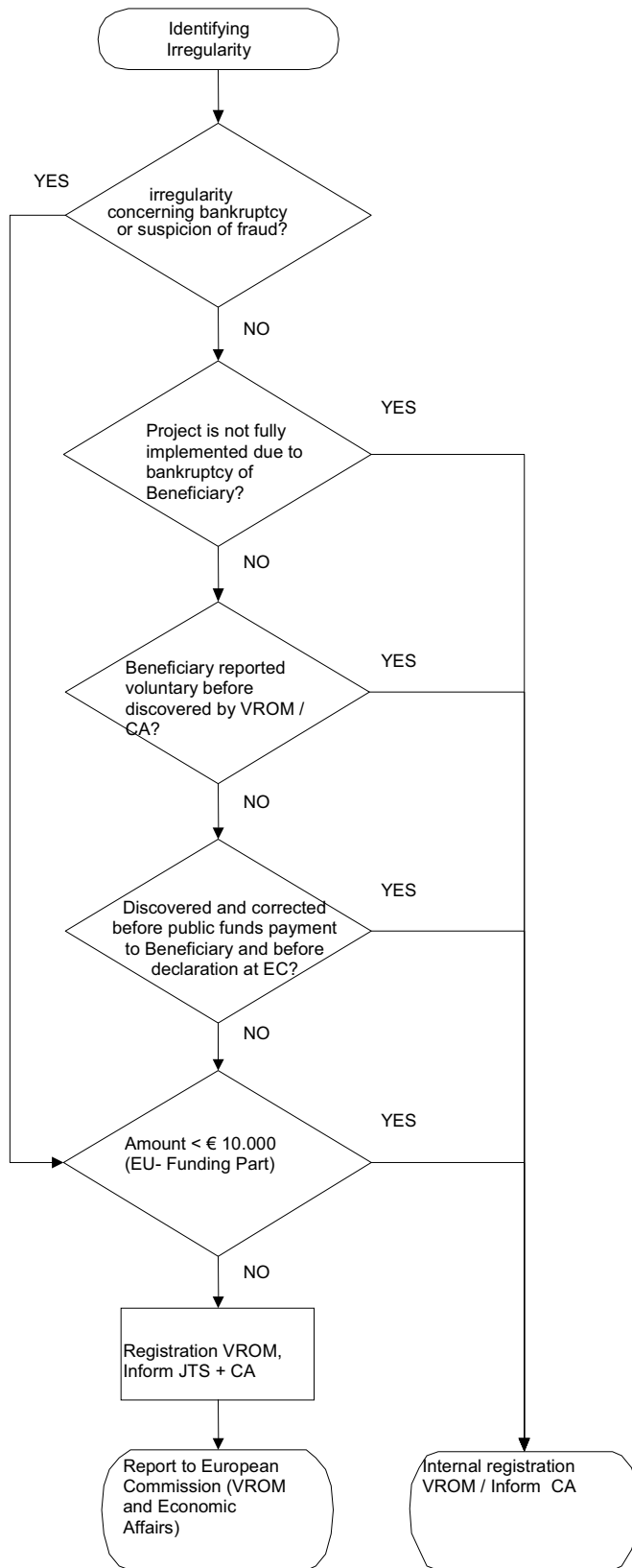
4. Separation of Functions	
<p>Please explain how your Member State/Norway will ensure a clear separation of functions between the bodies having responsibilities in the management and control of a project and/or the programme. If appropriate, please provide an organisation chart to document the separation of functions between the bodies or units in charge of</p> <ul style="list-style-type: none"> - project activities and finances - the verification of the project expenditure and delivery of the products and services (so-called "first level control" according to Article 16 of Regulation 1080/2006) - the sample checks on operations (the so-called "second level audit" according to Article 14 (2) of Regulation 1080/2006 and Article 62 of Regulation 1083/2006) - and project approval/Monitoring Committee representation (according to Article 63 of Regulation 1083/2006)? 	<p>On the one hand project activities and finances will be dealt with by the projects. The first level control will be dealt with the way it is described in this questionnaire. So clear separation of functions there.</p> <p>On the other hand the person in charge of project approval/Monitoring Committee representation is from a different department within this Ministry of VROM, than the person responsible for the sample checks on operations. So here a clear separation of functions is in place as well. Besides that, these persons are not involved in the projects and first level control.</p> <p>The second level auditor comes from a central directorate of the ministry and is thus independent from the other functions.</p>
5. First Level Control Delays	
<p>How do you ensure that the first level control is carried out within 1 month after receipt of the documents bearing in mind that the progress report has to be submitted by the Lead partner within 2 months after the end of each reporting period?</p>	<p>We will ensure that the first level control will be carried out within programme deadlines. On the one hand it is one of the selection criteria for selecting a controller. On the other hand the beneficiary should make an agreement with the controller to ensure that this controller will deliver in time.</p>
6. Quality Assurance/Guidance to FLC bodies	
<p>The individual member state/Norway will provide:</p> <ul style="list-style-type: none"> - National guidelines for control (e.g. adherence to national rules and programme Fact Sheets) 	<p>The required documents are in place, we now need to revise them as standard programme documents have been developed and agreed by the Monitoring Committee. Only where the Dutch authorities have rules on top of programme rules, extra guidance will be needed.</p>

FIRST LEVEL CONTROL

<ul style="list-style-type: none"> - A template for a FLC report. - A control certificate inside the progress report to be signed by the FLC. <p>The use of these standardized documents will be obligatory. Is this guidance in place?</p> <p>Have you provided any additional guidance to the body/bodies in charge of first level control to ensure sound financial control (such as written guidelines, training)</p> <p>If yes please provide</p> <ul style="list-style-type: none"> - the reference - the date - related documentation (if applicable). 	<p>The documents are currently in place and have been published on our website. However, as standard programme documents have been developed and agreed to, these documents need to be amended shortly. We will attach the current information available to applicants.</p>
<p>Please describe how you will ensure that the guidance is followed and the requirements resulting Article 60 b) of Regulation (EC) No 1083/2006 are respected.</p>	<p>This will be ensured with performing the audits mentioned in art. 62.b of 1083/06.</p> <p>For the time being we will not organise training seminars or perform additional audits. But VROM will do if risk assessments give rise to such a need. It has not yet been decided which method will be used for the risk assessments.</p>

FIRST LEVEL CONTROL

7. Control Cost	
<p>Who will pay for the control? Will it be provided for free (by the MS/Norway) or will the cost be borne by the Lead/Project beneficiary and thus reported as eligible cost within the project?</p> <p>If the control cost is borne by the beneficiary and to be reported as eligible project cost, please provide details on how the cost is calculated, what is the basis for the payment (e.g. service contract) and to whom it has to be paid.</p>	<p>The project will make the contract with the controller and pay the costs.</p> <p>There are no special rules or conditions. The cost need to be handled as regular eligible costs. So the standard eligibility rules apply.</p>
8. Other relevant information	
<p>When normal recovery methods fail and a Dutch beneficiary is unable to repay unduly paid out ERDF to the lead beneficiary, the Certifying Authority will recover this amount from the Ministry of VROM. The Ministry will try to recover this amount from the Dutch beneficiary.</p>	<p>In case of notifyable irregularities, the Ministry of VROM will report the irregularity to OLAF. This will be done by an officer of the Ministry of VROM at the premises of the Ministry of Economic Affairs. Economic Affairs co-ordinates the Structural Funds programmes in the Netherlands and has direct access to the OLAF reporting system.</p>
Name, Title + Organisation of Signatory for the MS	
Place, Date and Stamp	



VROM – National Authority
 CA – Certifying Authority
 EC – European Commission
 Economic Affairs – the formal body reporting to OLAF

FIRST LEVEL CONTROL

NORTHSEA REGION PROGRAMME – Member State's Description of the First Level Control System according to Article 16 of Regulation (EC) 1080/2006

INTERREG IVB North Sea Region Programme
CCI 2007 CB 163 PO 055

Interreg.

Maj 11 MAJ 2009

SECTION	DESCRIPTION
1. General	
1.1. Information submitted by: <ul style="list-style-type: none"> • Member State • The main contact point • Responsible unit • Address • Telephone, fax and • e-mail address • Title (Mr/Ms) • Name and Surname • Position within the Unit • Telephone • Fax • e-mail 	Sweden Tillväxtverket Programstöd, first level control Box 3034, SE 831 03 ÖSTERSUND
1.2. The information provided describes the situation on :	04/05/09
2. System Structure	
What kind of system did you opt for? - <u>a centralized control system</u> : a control body appointed at central level to carry out the control for all beneficiaries on the territory (please continue with question 2.1) or - <u>a decentralized control system</u> : the beneficiaries proposes a controller who is authorized by a central national body or selects a controller from a short list provided by the MS/Norway (please continue with question 2.2)?	A centralized control system. The Swedish government has appointed/designated Tillväxtverket – the Swedish Agency for Economic and Regional Growth. Tillväxtverket is a public administrative body and has around 300 employees.

FIRST LEVEL CONTROL

2.1 Centralised Control System	
<p><u>Please describe the system.</u> Please indicate if the control is carried out by civil servants or by an external audit firm appointed for this specific mission. In case of an external audit firm, please explain how it was appointed.</p>	<p>The control is carried out by civil servants.</p>
<p><u>Contact details of the controller</u> Please provide the contact details of the designated body actually carrying out the control.</p>	<p>Control body Tillväxtverket Joint Unit for Regional Structural Fund programmes Box 3034 SE-831 03 ÖSTERSUND www.tillvaxtverket.se</p> <p>Contact: Tillväxtverket Tommy Anjevall (manager) Box 3034 SE-831 03 Östersund Phone : +46 8 681 96 16 Tommy.anjevall@tillvaxtverket.se</p> <p>Tillväxtverket Mikael Dahl (controller) Box 32 SE-201 20 MALMÖ Phone : +46 8 681 96 56 Mikael.dahl@tillvaxtverket.se</p>
<p><u>Contact details supervisory body</u> In case of an external controller, please specify the body fulfilling the supervisory duties and the contracting.</p>	
<p><u>Controller's qualification</u> Which minimum requirements (degrees, work experience, national qualifications, and/or registration in professional organisations) does the controller under the centralized system described</p>	<p>Tillväxtverket has experience since 1995 of control of projects co-financed from Structural Funds, ERDF in particular. Nutek has also experience of control of projects financed by Interreg IIIA, Interreg IIIB, Interreg IIIC, Espon, etc. during the period 2000-2006. Within the organization there are persons with experiences from first level and second level controls and Paying Authority.</p>

FIRST LEVEL CONTROL

<p>above fulfil?</p>	<p>The qualification required is:</p> <ul style="list-style-type: none"> -College or academic degree, Bachelor of Science (B.Sc.) with degree in business and economics. - Knowledge in relevant EU-regulations, programme requirements. - Very good/Excellent knowledge in English, preferably other languages.
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2.2 Decentralized Control System	
<p><u>Please describe the system.</u></p> <ul style="list-style-type: none"> - Will the beneficiary select a controller from a list of several public and/or private control bodies established on national level beforehand <p>or</p> <ul style="list-style-type: none"> - will the beneficiary propose an independent controller (internal or external), who is then authorized at central level before the first expenditure is reported and confirmed? <p>In both cases, please explain the procedure for establishing the shortlist or authorizing the controller.</p> <p>If appropriate, please give also examples of types of possible control bodies.</p> <p>In case of use of shortlist of controllers, please provide the list (if not available yet, please indicate date of publication of shortlist).</p>	
<p><u>Controllers' qualification:</u></p> <p>Please explain the <u>minimum requirements</u> for a controller to act as project partner/Lead partner controller (e.g. degrees, work experience, national</p>	

FIRST LEVEL CONTROL

<p>qualifications, and/or registration in professional organisations).</p> <p>For the approbation/selection of controllers at central level, we suggest using the checklist provided in Annex 4 of the guidance note. Please confirm the use of this document or explain what kind of other document (which has to be at least equivalent) you will use instead.</p>	
<p><u>Contact details of the central approbation body</u> Please indicate the contact details of the central body in charge of establishing the shortlist of selected control bodies or the body in charge of authorizing the controller proposed by a project partner.</p>	

4. Separation of Functions	
<p>Please explain how your Member State/Norway will ensure a clear separation of functions between the bodies having responsibilities in the management and control of a project and/or the programme. If appropriate, please provide an organisation chart to document the separation of functions between the bodies or units in charge of</p> <ul style="list-style-type: none"> - project activities and finances - the verification of the project expenditure and delivery of the products and services (so-called "first level control" according to Article 16 of Regulation 1080/2006) - the sample checks on operations (the so-called "second level audit" according to Article 14 (2) of Regulation 1080/2006 and Article 62 of Regulation 1083/2006) - and project approval/Monitoring Committee representation (according to Article 63 of Regulation 1083/2006)? 	<p>In the Interreg IVB North Sea Region Programme both the Managing and the Certifying Authorities are situated in Denmark.</p> <p>In Sweden the First Level Control is managed by Tillväxtverket – The Swedish Agency for Economic and Regional Growth.</p> <p>The first level controller's are not involved in the implementation of the programme.</p> <p>Nor the Managing or the Certifying Authorities are situated in Sweden, see above.</p> <p>Tillväxtverket will follow the national legislation of disqualification.</p> <p>In Sweden these duties will be carried out by Ekonomistyrningsverket, The Swedish National Financial Management Authority. The ESV is a member of the Group of Auditors.</p> <p>Sweden will comply with the rules for Impartiality in the RoP for the MC. Furthermore Swedish legislation about impartiality and bias/neutrality will obviously be respected.</p>

FIRST LEVEL CONTROL

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5. First Level Control Delays	
<p>How do you ensure that the first level control is carried out within 1 month after receipt of the documents bearing in mind that the progress report has to be submitted by the Lead partner within 2 months after the end of each reporting period?</p>	<p>Following the agreement between the MS, Sweden intend to respect the time limits by e.g. clear guidance on deadlines for the submission of documents.</p> <p>Tillväxtverket will inform project partners that first level control requires at least 30 days from that all of the relevant documents are submitted to Tillväxtverket.</p>

6. Quality Assurance/Guidance to FLC bodies	
<p>The individual member state/Norway will provide:</p> <ul style="list-style-type: none"> - National guidelines for control (e.g. adherence to national rules and programme Fact Sheets) - A template for a FLC report. - A control certificate inside the progress report to be signed by the FLC. <p>The use of these standardized documents will be obligatory. Is this guidance in place?</p> <p>Have you provided any additional guidance to the body/bodies in charge of first level control to ensure sound financial control (such as written guidelines, training)</p> <p>If yes please provide</p> <ul style="list-style-type: none"> - the reference - the date - related documentation (if applicable). 	<p>Tillväxtverket has experience since 1995 of control of projects co-financed from Structural Funds, ERDF in particular. Tillväxtverket has also experience of control of projects financed by Interreg IIIA, Interreg IIIB, Interreg IIIC, Espon, etc. during the period 2000-2006. No additional guidance or training has been necessary.</p> <ul style="list-style-type: none"> - The controllers will participate in trainings on first level control organized on programme level. - The controllers will follow EC guidelines for first level control and use appropriate checklists and reporting templates. - Nutek will organize training on national level for Swedish project partners
<p>Please describe how you will ensure that the guidance is followed and the requirements resulting Article 60 b) of Regulation (EC) No 1083/2006 are respected.</p>	

FIRST LEVEL CONTROL

7. Control Cost	
<p>Who will pay for the control? Will it be provided for free (by the MS/Norway) or will the cost be borne by the Lead/Project beneficiary and thus reported as eligible cost within the project?</p> <p>If the control cost is borne by the beneficiary and to be reported as eligible project cost, please provide details on how the cost is calculated, what is the basis for the payment (e.g. service contract) and to whom it has to be paid.</p>	<p>The Member State</p>

Name, Title + Organisation of Signatory for the MS	Place, Date and Stamp
<p>Tommy Anjevall Manager, programstöd</p>	<p>Östersund 04/05/09</p> <div style="text-align: center;"> <p>TILLVÄXT VERKET</p> </div>

SWEDISH AGENCY FOR ECONOMIC AND REGIONAL GROWTH

11/03/09 - FM

FIRST LEVEL CONTROL

NORTHSEA REGION PROGRAMME – Member State's Description of the First Level Control System according to Article 16 of Regulation (EC) 1080/2006

INTERREG IVB North Sea Region Programme
CCI 2007 CB 163 PO 055

Interreg.

12 MRS. 2009

31-4-8-08

SECTION	DESCRIPTION
1. General	
1.1. Information submitted by: <ul style="list-style-type: none"> • Member State • The main contact point • Responsible unit • Address • Telephone, fax and • e-mail address • Title (Mr/Ms) • Name and Surname • Position within the Unit • Telephone • Fax • e-mail 	<p>UNITED KINGDOM</p> <p>Ms Miranda Abrey Head Of International Programmes Branch COMMUNITIES AND LOCAL GOVERNMENT European Policy and Programmes Division Zone 3/J6 Eland House Bressenden Place London SW1E 5DU</p> <p>E-mail: Miranda.abrey@communities.gsi.gov.uk</p> <p>Tel: 020 7944 3911</p> <p>Mr Garry White Monitoring and Audit Control COMMUNITIES AND LOCAL GOVERNMENT European Policy and Programmes Division Zone 3/H6 Eland House Bressenden Place London SW1E 5DU</p> <p>E-mail: Garry.white@communities.gsi.gov.uk</p> <p>Tel: 020 7944 3793</p>
1.2. The information provided describes the	

FIRST LEVEL CONTROL

situation on :	02/03/2009
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2. System Structure	
What kind of system did you opt for? - <u>a centralized control system</u> : a control body appointed at central level to carry out the control for all beneficiaries on the territory (please continue with question 2.1) or - <u>a decentralized control system</u> : the beneficiaries proposes a controller who is authorized by a central national body or selects a controller from a short list provided by the MS/Norway (please continue with question 2.2)?	A decentralised control system: the beneficiaries propose an controller which is authorised by a central MS body (CLG) – selected from a list of approved professional bodies

FIRST LEVEL CONTROL

2.1 Centralised Control System	
<p><u>Please describe the system.</u> Please indicate if the control is carried out by civil servants or by an external audit firm appointed for this specific mission. In case of an external audit firm, please explain how it was appointed.</p>	
<p><u>Contact details of the controller</u> Please provide the contact details of the designated body actually carrying out the control.</p>	
<p><u>Contact details supervisory body</u> In case of an external controller, please specify the body fulfilling the supervisory duties and the contracting.</p>	
<p><u>Controller's qualification</u> Which minimum requirements (degrees, work experience, national qualifications, and/or registration in professional organisations) does the controller under the centralized system described above fulfil?</p>	

2.2 Decentralized Control System	
<p><u>Please describe the system.</u></p> <ul style="list-style-type: none"> - Will the beneficiary select a controller from a list of several public and/or private control bodies established on national level beforehand or - will the beneficiary propose an independent controller (internal or external), who is then authorized at central level before the first expenditure is reported and confirmed? 	<p>The beneficiary will propose an independent controller, who is then authorised at national level by CLG – on the basis of a list of approved professional bodies - before the first expenditure is reported and certified. The controller can be internal as well as external as long as s/he is qualified and from a unit independent of the project's activities and financial management.</p> <p>Work is in progress for the moment; we will also require written, detailed confirmations from the controllers selected from the list of approved professional bodies, in order to provide extra guarantees that they are knowledgeable about and comply with the rules, including the Manual on First Level Control.</p>

FIRST LEVEL CONTROL

<p>In both cases, please explain the procedure for establishing the shortlist or authorizing the controller.</p> <p>If appropriate, please give also examples of types of possible control bodies.</p> <p>In case of use of shortlist of controllers, please provide the list (if not available yet, please indicate date of publication of shortlist).</p>	
<p><u>Controllers' qualification:</u></p> <p>Please explain the <u>minimum requirements</u> for a controller to act as project partner/Lead partner controller (e.g. degrees, work experience, national qualifications, and/or registration in professional organisations).</p> <p>For the approbation/selection of controllers at central level, we suggest using the checklist provided in Annex 4 of the guidance note. Please confirm the use of this document or explain what kind of other document (which has to be at least equivalent) you will use instead.</p>	<p>We will ensure that they are experienced and qualified and are knowledgeable about a wide range of relevant EU issues. These include knowledge about the audit and financial control requirements for Interreg, as well as a sound knowledge of international auditing standards. All approved first level controllers must be qualified members of the following professional organisations:- Institute of Chartered Accountants in England and Wales; Institute of Chartered Accountants in Scotland; Association of Certified Accountants; Chartered Institute of Public Finance and Accountancy; Institute of Chartered Accountants in Ireland; and any other body of accountants established in the UK and for the time being approved by the Secretary of State for this section.</p> <p>I can confirm that the controller will be designated by the Central Body by using the checklist produced by the North Sea programme secretariat.</p>
<p><u>Contact details of the central approbation body</u></p> <p>Please indicate the contact details of the central body in charge of establishing the shortlist of selected control bodies or the body in charge of authorizing the controller proposed by a project partner.</p>	<p>Ms Miranda Abrey Head of International Programmes COMMUNITIES AND LOCAL GOVERNMENT European Policy and Programmes Division Zone 3/J6 Eland House Bressenden Place London SW1E 5DU</p> <p>E-mail: Miranda.abrey@communities.gsi.gov.uk</p> <p>Tel: 020 7944 3911</p>

FIRST LEVEL CONTROL

	<p>Garry White Monitoring and Audit Control COMMUNITIES AND LOCAL GOVERNMENT European Policy and Programmes Division Zone 3/J6 Eland House Bressenden Place London SW1E 5DU</p> <p>E-mail: Garry.white@communities.gsi.gov.uk</p> <p>Tel : 020 7944 3793</p>
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<p>3. Separation of Functions</p> <p>Please explain how your Member State/Norway will ensure a clear separation of functions between the bodies having responsibilities in the management and control of a project and/or the programme. If appropriate, please provide an organisation chart to document the separation of functions between the bodies or units in charge of</p> <ul style="list-style-type: none"> - project activities and finances - the verification of the project expenditure and delivery of the products and services (so-called "first level control" according to Article 16 of Regulation 1080/2006) - the sample checks on operations (the so-called "second level audit" according to Article 14 (2) of Regulation 1080/2006 and Article 62 of Regulation 1083/2006) - and project approval/Monitoring Committee representation (according to Article 63 of Regulation 1083/2006)? 	<p>Separation with project and finances: it is not the role of the European Policy and Programmes Division to engage in project activities in the North Sea programme. The European Policy and Programmes Division acts as the national authority for the ERDF on behalf of the UK. Other Divisions within the Communities and Local Government Department might engage in project activities but these are clearly separated from the European Policy and Programmes Division.</p> <p>Separation with the Second Level Controls is assured. An independent control division (Internal Audit Services) with the Communities and Local Government is in charge of the Second Level Audits. This division will not engage in project activities.</p> <p>Separation with Programme Monitoring Committee functions can be assured internally. The International Programmes Branch will represent CLG at PMC meetings and the Monitoring and Audit Control team will have responsibility for managing the First Level Control arrangements. This will ensure an adequate division of tasks between staff members of the divisions within the Communities and Local Government Department.</p>
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FIRST LEVEL CONTROL

<p>4. First Level Control Delays</p> <p>How do you ensure that the first level control is carried out within 1 month after receipt of the documents bearing in mind that the progress report has to be submitted by the Lead partner within 2 months after the end of each reporting period?</p>	<p>In order to be appointed/ approved a controller will also have to declare his/her ability to deliver his work within the requested time frames set by the North Sea secretariat. Deadlines will be set for the controllers with the letter from CLG that is appointing them/ with the declaration they have to sign for being appointed as such (as well as certifying their independence as a first level controller) as well as in the First level control checklist.</p>
<p>5. Quality Assurance/Guidance to FLC bodies</p> <p>The individual member state/Norway will provide:</p> <ul style="list-style-type: none"> - National guidelines for control (e.g. adherence to national rules and programme Fact Sheets) - A template for a FLC report. - A control certificate inside the progress report to be signed by the FLC. <p>The use of these standardized documents will be obligatory. Is this guidance in place?</p> <p>Have you provided any additional guidance to the body/bodies in charge of first level control to ensure sound financial control (such as written guidelines, training)</p> <p>If yes please provide</p> <ul style="list-style-type: none"> - the reference - the date - related documentation (if applicable). 	<p>In close co-operation with the North Sea programme secretariat, we will issue guidance to potential first level control organisations on the programme's FLC arrangements. This will include the Manual for First Level Control, programme audit guidelines, checklist and report templates and other guidance produced by the North Sea secretariat.</p> <p>We have not provided additional guidance or training to first level control bodies in the UK involved in the North Sea programme. It is not currently proposed to carry out training seminars for UK first level controllers, but this will be kept under review as the programme progresses.</p>
<p>Please describe how you will ensure that the guidance is followed and the requirements resulting Article 60 b) of Regulation (EC) No 1083/2006 are respected.</p>	<p>The requirements of Article 60 b) will be clearly remarked by the Central Body to the appointed controllers. The list of requirements listed in Article 60b) will have to be met by the controllers when performing the first level controls.</p> <p>Communication of the rules will be ensured through the website of the organisation, UK Liaison Group, Contact Points, information seminars, (in co-operation with the programme) and eventually an unspecified number (depending on the range and number of projects) of sample checks (quality checks on the work of the first level controllers) by the European Policy and Programmes Division at CLG; referring as appropriate to the Monitoring Assurance Framework in the ERDF User Guide.</p>

FIRST LEVEL CONTROL

<p>6. Control Cost</p> <p>Who will pay for the control? Will it be provided for free (by the MS/Norway) or will the cost be borne by the Lead/Project beneficiary and thus reported as eligible cost within the project?</p> <p>If the control cost is borne by the beneficiary and to be reported as eligible project cost, please provide details on how the cost is calculated, what is the basis for the payment (e.g. service contract) and to whom it has to be paid.</p>	<p>Audit cost borne by the beneficiary and reported as an eligible cost within the project.</p> <p>A convention/contract will have to be made between the beneficiary and his controller detailing the cost base or controls. (Both in the case of a public and private controller)</p>
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Name, Title + Organisation of Signatory for the MS	Place, Date and Stamp
 <p>Mr Garry White Monitoring and Audit Control COMMUNITIES AND LOCAL GOVERNMENT European Policy and Programmes Division</p>	 <p>Zone 3/J6 Eland House Bressenden Place London SW1E 5DU</p> <p>10 March 2009</p>

Tomasz Petrykowski

From: Garry White [Garry.White@communities.gsi.gov.uk]
Sent: 27. oktober 2008 16:34
To: Tomasz Petrykowski
Subject: RE: Paper 12 PMC
Importance: High
Follow Up Flag: Follow up
Flag Status: Orange

Thomasz

Thank you for sending this and please accept my apologies for the delay in replying to your letter of 1 October to Barbara Curley. Following a reorganisation, I have taken over responsibility for first level controls (FLC) in INTERREG IV programmes.

I attach an amended and updated FLC questionnaire, which addresses the specific issues raised in your letter. As the questionnaire states, all approved controllers must be qualified members of specified organisations, so they would be qualified to act as controllers for both Lead or secondary Partners. If you are content with the amended questionnaire, I will send a signed version to you.

As regards the specific questions you raise about handling irregularities, the answer is as follows:-

- The body responsible for reporting irregularities for UK 2007-13 ERDF Convergence and Regional Competitiveness programmes to the European Commission (via OLAF) is the Department for Business, Enterprise and Regulatory Reform (BERR)
- We have held two workshops on irregularities in the last month and following on from these, plus some developments in recording and submitting irregularities electronically on our Management Control Information System, Chapter 5 will need to be updated. This will be completed in early in 2009. Meanwhile, I attach the latest version of the Chapter.
- We do not have flow charts showing the process for reporting irregularities, but the process is as follows:-

1. Regional Development Agency (RDA) carries out Article 13 verification, or checks payment claim, on project
2. RDA detects irregularity, eg ineligible expenditure, change in project
3. RDA notifies EPP/CLG of irregularity by completing and submitting SFIR form (Annex 1 of Chapter 5)
4. EPP/CLG inform BERR of irregularity (in batches rather than individually)
5. BERR notify OLAF of irregularities (again, in batches)

I am happy to discuss any of these issues with you when we speak again on Wednesday. I will also start completing the paper on laws and regulations, guidelines etc.

Regards

Garry

From: Tomasz Petrykowski [mailto:Tomasz.Petrykowski@northsearegion.eu]
Sent: Monday, October 27, 2008 1:14 PM
To: Garry White
Subject: Paper 12 PMC

Dear Garry,

Here is paper 12. Please have a look at the content. The UK description has to take the standards described in this paper into account and be revised accordingly. There were few other issues in the follow up letter of 01.10.2008, which you have to address. The appendences of paper 12 will be revised a bit and will be sent for the Written Procedure in week 45. But there will be no major changes.

I hope to talk to you on Wednesday.

Kind regards,

Tomasz Petrykowski
Senior Finance Officer

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