**Specification of the first level controller**

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| **Project** |
| Name of the project |  |
| Acronym *(main identifier)* |  |
| Project number (after MC selection) |  |

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| **Project partner to be controlled** |
| Project partner number (partnership list) |  |
| Full name of the contact person(s) |  |
| Function(s) within the project  (e.g. lead partner (LP), project partner (PP), work package (WP) leader/coordinator, group of activity leader) |  |
| Department/Unit |  |
| Organisation |  |
| Full address |  |
| Telephone number(s) |  |
| Fax |  |
| E-mail(s) |  |

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| **Project partner’s first level controller(s)** |
| Full name(s) |  |
| Job title(s) |  |
| Division/Department/Unit |  |
| Organisation |  |
| Full address |  |
| Telephone number(s) |  |
| Fax |  |
| E-mail(s) |  |

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| **Project partner’s budget** |
| BL1 Staff costs |  |
| BL2 Office and administration (lump sum) |  |
| BL3 Travel and accommodation |  |
| BL4 External expertise and services |  |
| BL5 Equipment |  |
| BL6 Infrastructure and works |  |
| BL7 Expenditure for specific project activities |  |
| Total |  |

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| **Project partner’s financial resources** |
| ERDF co-financing |  |
| ERDF partner’s own contribution |  |
| Norwegian co-financing |  |
| Norwegian partner’s own contribution |  |
| Total |  |

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| **FLC professional skills and competence** |
| Please describe the controller’s individual professional skills and knowledge in the control/audit field. |  |
| Please describe the controller’s individual professional skills and knowledge in the field of control of projects co-financed from EU-funds (in particular ERDF). |  |
| Is the controller’s knowledge of the English language sufficient in order to read and understand all relevant documents? |  |
| Did the proposed controller take part in the training provided either by the Managing Authority/Joint Secretariat (MA/JS) of Interreg Baltic Sea Region or by the national approbation body?  If not, does the controller commit him/herself to take part in the next possible seminar that will be offered? | yes, date:  no  yes |

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| **FLC independence** |
| Is the controller from a unit/organisation that is professionally independent from the unit/organisation dealing with the activities and finances (e.g. accounting, salary calculations, procurement and payment orders) of the Interreg Baltic Sea Region project in question?  Please confirm that the organisation/unit that the controller is working for is not involved in the:   * project selection by the Monitoring Committee of Interreg Baltic Sea Region * project activities (incl. signing the project report as project partner) * project finances (incl. project accounting and payment orders). |  |
| Is the controller independent from the project partner organisation also in terms of its responsibilities? For example the tax adviser of the project partner organisation cannot be its first level controller. |  |
| Is the controller an internal (employed by the entity of the project partner) or an external independent controller (not employed by the entity of the project partner)? |  |
| If the controller is an external controller:  Is the controller a private or a public external controller?  What is the basis for the controller to carry out the control? A service contract, a mandate, other (please specify)?  Is the controller registered, i.e. a member of a professional organisation (obligatory for private external auditors)? If yes, which one?  Is the controller obliged to a professional code of conduct or other rules defining his/her function and independence? |  |
| If the controller is an internal controller:  Is the controller’s independence regulated by law or local or internal rules in your country (for example: rules regarding internal controller’s function, code of conduct).  And if so can you describe what these rules are?  To which person in your organisation does the controller answer (management, council, supervisory board or other)?  Please provide an organisational chart which shows the units where the activities and finances are managed, where the payments are ordered and where the control is carried out. |  |
| Can you confirm that regarding the control of this Interreg Baltic Sea Region project, there are no relationships by blood or marriage between the controller and employees/managers of the unit in charge of project activities and finances? |  |
| Is the controller independent of mind meaning that he/she does not feel dependent on the entity/unit to be controlled regarding the Interreg Baltic Sea Region project in any other way than the ones already mentioned? |  |

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| **Other** |

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| Did the controller receive and study the following documents?   * Interreg Baltic Sea Region Programme Manuals * First level control certificate * First level control report and checklist. * Approved application form/project data * Subsidy contract[[1]](#footnote-1) * Partnership agreement1 * Country specific requirements or guidelines if there are any |  |
| Can the controller ensure that his/her work is properly documented and accessible to guarantee an efficient review of the work in a way that any other controller/auditor can perform again the control with the only use of the control file? |  |
| Can the project partner and the first level controller ensure that the work will be carried out within 2 months after the end of each reporting period bearing in mind that the project’s progress report has to be submitted to the MA/JS by the LP within 3 months after the end of each reporting period? |  |
| If the controller is at the same time also a first level controller of the lead partner, can the controller confirm that he/she will also certify the overall project’s expenditure? This overall project certification will be based on the first level control documents submitted by given project partners and their controllers:   * Project partner report * First level control certificate * First level control report and checklist. | yes  no |

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| **Signatures** |
| **Project partner** | **First level controller** |
| Place and date | Place and date |
|  |  |
| Signed by (full name of the signatory) | Signed by (full name of the signatory) |
|  |  |
| Signature and stamp | Signature and stamp |
|  |  |

Please send the completed FLC specification including relevant documents (e.g. organisation chart) to the responsible Approbation body:

For contact details of the authority responsible for the FLC approbation please see “Annex3 Approbation bodies in Germany”

1. If the subsidy contract or the partnership agreement have not been signed yet, the controller should be provided with the draft (if available) or alternatively with the templates from the Interreg Baltic Sea Region Programme website. It has to be ensured that the controller will receive these project specific documents before the first validation of the project partner’s expenditure. [↑](#footnote-ref-1)