

First level control system of the Interreg Baltic Sea Region

RUSSIA

FLC system: Decentralised

Controller selection: The lead partner (LP) or project partner (PP) is free to select its independent and qualified external first level controller according to the requirements for procurement. In case of external first level control such controllers must be members of a national accounting or auditing body or institution which in turns is a member of IFAC. The selection must follow the procurement rules applicable for Russia in the framework of the Interreg Baltic Sea Region Programme. The requirements for organisation of the FLC in Russia are published on the Programme official website <https://www.interreg-baltic.eu/for-projects/first-level-control.html> as well as on the website of the Russian National Sub-committee: <http://www.rnsc.leontief-centre.ru/67/>.

The PP is supposed to draft technical requirements and launch a tender for a candidate for the FLC strictly based on the criteria set by the approbation body (Mineconomy Russia).

The PP informs the Approbation body (Mineconomy Russia) about the results of the tender for the FLC providing the documents: results of the tender and specification of the FLC. The Approbation body (Mineconomy Russia) based on the provided information issues the Approbation certificate.

Controller's qualification: The first level controller validating the expenditure and activities of the LP/PP must fulfil the requirements set in the Programme Manual. In addition he/she has to

- have at least 3 years of audit / control experience (Structural Funds, Interreg or other funding schemes)
- have sufficient knowledge of English language
- have a degree in finance/accounting or in relevant field

- be a member of a national accounting or auditing body or institution which in turn is member of IFAC;
- be a member of a national accounting or auditing body or institution. Where this body is not a member of IFAC, the auditor shall commit to undertake the work in accordance with IFAC standards and ethics.

The auditors meeting the abovementioned criteria are selected by the project stakeholders.

Controller approbation:

The controlled LP/PP submits a specification of the first level controller to the Approbation body (Mineconomy Russia) based on the criteria set by the Approbation body. The Approbation body confirms each particular first level controller.

The controller has to be officially confirmed by the Approbation body before the first expenditure can be validated and reported.

Approbation body:

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Costs of the FLC:

The LP/PP pays the controller a fee for controls which is laid down in the contract between the LP/PP and the first level controller. These costs can be reported as part of the project expenditure and co-financed by the Interreg Baltic Sea Region.