

First level control system of the Interreg Baltic Sea Region

LITHUANIA

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 public procurement of first level control services set by the Ministry of the Interior of the Republic of Lithuania (Order No 1V-936 of 23 November 2015). Such controllers must be an audit companies that are members of the Lithuanian Chamber of Auditors (LCA). The selection must follow the public procurement rules applicable in Lithuania. The contract between the LP / PP and the first level controller has to be concluded according to the model developed by the Ministry of the Interior, in compliance with the Requirements for first level control in Lithuania and the general principles on first level control for the BSR Programme. The Requirements for audit in Lithuania are published on the website:

www.esbendradarbiavimas.lt.

Further documents in Lithuanian language, which are applicable for all Interreg programmes, e.g. Annex 4 Information about FLC (to be submitted by Lithuanian partners to the Approbation body and Annex 5 Confirmation of the FLC (an approbation certificate) can be found on the website:

<https://www.e-tar.lt/portal/lt/legalAct/Of960ff091e111e5a6f4e928c954d72b>

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. The qualification requirements are also ensured by the condition that only the registered auditors can validate the expenditure. In addition he/she has to have working experience in financial management

and auditing of projects under Structural Funds/Interreg or other funding schemes.

Controller approbation:

The controlled LP / PP submits a specification of the first level controller to the Approbation body. The Approbation body confirms each particular first level controller by a so called "Approbation certificate".

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

Approbation body:

Ministry of the Interior
Regional Policy Department
Šventaragio str. 2
LT- 01510 Vilnius

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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.