



DENMARK

Version as of 16.01.2023

National control system: **Decentralised**

Selection of the controller:

The lead partners (LP) or project partners (PP) are free to appoint an independent and qualified **external** controller. He/she must be an approved accountant (i.e. either registered accountant or state authorised accountant). The selection must follow the public procurement rules applicable in the Programme and Denmark.

Qualification of the controller:

The controller validating the expenditure 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);
- have knowledge of English language;
- have a degree in finance/accounting or in a relevant field;
- among others follow the
 - Law on the administration of grants from ERDF and ESF (Chapter 4 in Act nr. 160 of 7 February 2019)
<https://www.retsinformation.dk/Forms/R0710.aspx?id=206890>
 - Statutory order on responsibility and competencies regarding the grants from ERDF and ESF (Chapter 6 of Order no. 1810 of 30 December 2018).
<https://www.retsinformation.dk/Forms/R0710.aspx?id=205715>
 - Statutory order on eligibility, accounts, auditing and control of grants from ERDF and ESF (Order no. 586 of 3 June 2014 incl. later amendments).
<https://www.retsinformation.dk/forms/R0710.aspx?id=163580>
 - Guidelines on projects financed by the Structural Funds
<https://regionalt.erhvervsstyrelsen.dk/sites/default/files/sbr-01-09-2018.pdf>
 - The regulations on public procurement, state aid, equal opportunities and the environment are of particular relevance as well.





Designation of the controller:

Before the first expenditure can be reported, the lead partners and project partners will be required to propose a controller to the designation body. The designation body confirms each particular controller of the LP/PP in the given project.

Designation body:

Danish Business Authority (DBA)
Decentral Erhvervsfremme
Vejløvej 29
DK-8600 Silkeborg

Ms Ditte Hviid
Managing Clerk
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Costs of the control:

The LP/PP pays the controller a usual fee for audit and control. This expenditure can be reported as part of the project expenditure and co-financed by the Interreg Baltic Sea Region.

On-the-spot checks:

In accordance with EU regulation 2021/1060 art. 74, section 2 and the Programme Manual chapter M, section 2, on-the-spot verification(s) of a given project partner will be based on the result of the risk analysis and the professional judgement of the controllers.

Attachment(s):

- Specification of the controller (for the designation of the controller)
- Guidelines on the controlling of European Territorial Cooperation projects implemented by Danish beneficiaries