National control system description

LITHUANIA

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 according to the requirements for public procurement of control services set by the _Order No 1V-375_ on the Approval of the Rules for the implementation of INTERREG programmes in Lithuania for the 2021-2027 period, approved by the Minister of the Interior of the Republic of Lithuania, dated 14th June, 2023. Such controller must be an audit company that is a member 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 controller has to be concluded in compliance with the Requirements for control in Lithuania and the general principles on control for the Interreg Baltic Sea Region Programme. The Recommendations for audit in Lithuania will be published on the website later on (The Recommendations will be completed in stages, as not all the Interreg programmes completed their risk-based methodologies). The main source of information remains the general principles on control for the Interreg Baltic Sea Region Programme and the provisions of the Order No 1V-375. All the relevant information is published on the website:

ES teritorinis bendradarbiavimas (esbendradarbiavimas.lt)

Further documents in Lithuanian language, which are applicable for all Interreg programmes, as the Annex on Specification of the controller can be found on the website:

1V-375 Dėl 2021–2027 metų Europos Sąjungos finansinio laikotarpio Europos teritorinio bendradarbiavimo t... (lrs.lt)

Qualification of the controller:

The controller validating the expenditure 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.

Designation of the controller:

Before the first expenditure can be validated and reported, the LPs/PPs will be required to propose a controller to the designation body. The controlled LP / PP submits a specification of the controller to the designation body. The designation body checks if the controller fulfils the requirements and confirms each particular controller by a so-called "designation certificate".

Designation body:

Ministry of the Interior of the Republic of Lithuania

EU Investments and International Programmes Department

Šventaragio str. 2

LT - 01510 Vilnius

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Costs of the control:

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

On-the-spot checks:

The controllers should carry out verification on-the-spot of the given project partner at least once during the project's lifetime.

Attachment(s):

Resolution No. 877 on the Implementation of INTERREG programmes in Lithuania for the 2021-2027 period, approved by the Government of the Republic of Lithuania (dated 24th August, 2022):

https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/a099329628f011edb36fa1cf41a91fd9?positionInSearchResults=0&searchModelUUID=99f8cd5e-2c44-49ae-9444-dc482b88df35

Order No 1V-375 on the Approval of the Rules for the implementation of INTERREG programmes in Lithuania for the 2021-2027 period, approved by the Minister of the Interior of the Republic of Lithuania (dated 14th June, 2023).

https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/5d1c20820bb311ee9be7e853187c02dc?positionInSearchResults=0&searchModelUUID=99f8cd5e-2c44-49ae-9444-dc482b88df35