

European Territorial Cooperation Programme "Greece - Bulgaria 2007-2013"
Description of the First Level Control System according to Article 16 of Regulation (EC) 1080/2006

European Territorial Cooperation Programme "Greece - Bulgaria 2007-2013"
 CCI 2007CB163PO059

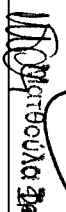
SECTION	DESCRIPTION
1. General	
1.1. Member State	Greece
1.2. Contact point (name, position, address, telephone, email)	MINISTRY OF ECONOMY, COMPETITIVENESS AND SHIPPING GENERAL SECRETARIAT FOR INVESTMENTS AND DEVELOPMENT NATIONAL COORDINATION AUTHORITY SPECIAL SERVICE OF INSTITUTIONAL SUPPORT 10, NIKIS str 105 63 Athens tel: 00302103742014, fax: 00302103742060
1.3. The information provided describes the situation on?	31 March 2010
2. System Structure	
What kind of system did you opt for?	In the 2007-2013 Programming Period, the First Level Control System is a centralized control system. The Ministry of Economy, Competitiveness and Shipping and in particular the First Level Control Unit of the Single Paying Authority is the responsible National Body for the First Level Control as foreseen in Art.16 of the Commission Regulation (EC) 1080/2006.
<ul style="list-style-type: none"> - a centralized control system: a control body appointed at central level to carry out the control for all beneficiaries on the territory (Please continue with question 2.1) or <ul style="list-style-type: none"> - a decentralized control system: the beneficiaries proposes a controller who is authorized by a central MS body or selects a controller from a short list provided by the MS (Please continue with question 2.2) 	
2.1 Centralised Control System	
2.1.1 Description of the system	The Controllers will be members of a Register managed by the First Level Control Unit of the Single Paying Authority or members of an external audit firm contracted for this.
Please describe the system trying to answer the following questions:	The Controllers carry out the verification according to the Guidelines for Verification of Expenditure that have been approved by the Secretary General of Investments and Development.

<ul style="list-style-type: none"> - Is the control carried out by civil servants or by an external audit firm appointed for this specific mission? - If the control is carried out by civil servants, which Body do they belong to? - If the control is carried out by an external audit firm, how is this appointed? By whom? 	<p>ment of the Ministry of Economy, Competitiveness and Shipping.</p> <p>To ensure the independence of the Controller from the project, the selected Controller will sign a "no-conflict of interest" declaration regarding the Project Partner/Leader whose expenditure he/she will verify. This allows the First Level Control Unit to use the services of experienced controllers who have links with some partners, by allocating to them the verification of expenditure of other partners.</p> <p>Until the Register is established or an Audit firm is contracted the First Level Control Unit takes on the responsibilities of the Controller.</p>
<p>2.1.2 Contact details of the controller</p> <p>Please provide the contact details of the designated body actually carrying out the control.</p>	<p>Single Paying Authority First Level Control Unit 11, Navarchou Nikodimou, 10558 Athens, Greece Contact (Maria Poulaki, 11, Navarchou Nikodimou, 10558 Athens, Greece, tel: +30 2131500471, fax: +30 2131500413, e-mail: mpoulaki@mneec.gr)</p>
<p>2.1.3 Contact details supervisory body</p> <p>If the control is carried out by an external audit firm, please specify the body fulfilling the supervisory duties and the contracting it.</p>	<p>Single Paying Authority First Level Control Unit 11, Navarchou Nikodimou, 10558 Athens, Greece Contact (Maria Poulaki, 11, Navarchou Nikodimou, 10558 Athens, Greece, tel: +30 2131500471, fax: +30 2131500413, e-mail: mpoulaki@mneec.gr)</p>
<p>2.1.4 Controller's qualification</p> <p>Please indicate the minimum requirements (degrees, work experience, national qualifications, and/or registration in professional organisations) that a controller under the centralized system described fulfils</p>	<p>The minimum requirements of all Controllers are the following:</p> <ul style="list-style-type: none"> - a University degree, - working experience of at least five years as a controller in the Public or Private Sector and - proven experience in co-funded projects and - good command of English - or if members of an audit firm, to be certified accountants
<p>2.2 Decentralized Control System</p> <p>2.2.1 Description of the System</p> <p>Please describe the system trying to answer the following questions:</p> <ul style="list-style-type: none"> - Will the beneficiary select a controller from a list of several public and/or private control bodies established on MS level beforehand? 	

<p>or</p> <ul style="list-style-type: none"> - will the beneficiary propose an independent controller (internal or external), who is then authorized at central level before the first expenditure is reported and confirmed? <p>In both cases, please explain the procedure for establishing the shortlist or authorizing the controller.</p> <p>If appropriate, please give also examples of types of possible control bodies.</p> <p>In case of use of shortlist of controllers, please provide the list (if not available yet, please indicate date of publication of shortlist).</p>	
<p>2.2.2 Contact details of the central approbation body</p> <p>Please indicate the contact details of the central body in charge of establishing the shortlist of selected control bodies or the body in charge of authorizing the controller proposed by a project partner.</p>	
<p>2.2.3 Controllers' qualification:</p> <p>Please indicate the minimum requirements for a controller to act as project partner/Lead partner controller (e.g. degrees, work experience, national qualifications, and/or registration in professional organisations).</p>	

3. Separation of Functions	
<p>Please explain how your Member State will ensure a clear separation of functions between the bodies having responsibilities in the management and control of a project and/or the programme. If appropriate, please provide an organisation chart to document the separation of functions between the bodies or units in charge of</p> <ul style="list-style-type: none"> - project activities and finances - the verification of the project expenditure and delivery of the products and services (so-called "first level control" according to Article 16 of Regulation 1080/2006) - the sample checks on operations (the so-called "second level audit" according to Article 14 (2) of Regulation 1080/2006 and Article 62 of Regulation 1083/2006) - and project approval/Monitoring Committee representation (according to Article 63 of Regulation 1083/2006)? 	<p>According to the system the bodies involved within the Member State are:</p> <ol style="list-style-type: none"> 1. Project Partners/Lead Partners: Project/Lead Partners are in charge of the project implementation and of the follow-up of the progress of the project until its completion. 2. First Level Control (the verification of the project expenditure and delivery of the products and services according to Article 16 of Regulation 1080/2006) 3. Second Level audit (according to Article 14(2) of Regulation 1080/2006 and Article 62 of Regulation 1083/2006). Representatives of the Greek Audit Authority (EDEL) participate in the GoA (Group of Auditors) as established by Article 14(2) of Regulation 1080/2005. 4. Monitoring Committee/project approval Representatives of the Greek Managing Authority of CIP Interreg participate in the monitoring Committee/ Projects approval. <p>The Auditors of the Audit Authority are independent from the MA, the CA and the Controllers. According to Law 3614/2007 EDEL is a distinguishable, from the MA and the Certifying Authority, body. EDEL operates within the Ministry of Finance, General Secretariat for Financial Policy whereas the MA and the Certifying Authority operate within the Ministry of Economy, Competitiveness and Shipping, General Secretariat for Investments and Development</p>
4. First Level Control Delays	
<p>How do you ensure that the Controllers validate expenditure in due time bearing in mind that the progress report has to be submitted by the Lead Partner according to the Call for Proposals?</p>	<p>The regulation requires the control to be conducted within three months. Project Partners are required to conduct the "first level control" in due time in order to allow the Lead Partner to submit the progress report to the JTS within the fixed deadlines.</p> <p>A statement of consequences regarding delays of the "first level control" will be included in the contract that will be signed between the contracting parties.</p> <p>Controller is bound by his/her contract to respect the timetable for report submissions.</p>

5. Quality Assurance/Guidance to FLC bodies	
5.1 Guidance The programme will establish <ul style="list-style-type: none"> - control guidelines - a template for a FLC checklist - a Table of Verified Expenditure - a Verification certificate to be signed by the FLC. The use of these standardized documents will be obligatory. Have you provided any additional guidance to the body/bodies in charge of first level control to ensure sound financial control (such as written guidelines, training)? If yes please provide <ul style="list-style-type: none"> - the reference - the date - related documentation (if applicable). 	Guidelines for Verification of Expenditure for Greek Controllers will be issued. Training on control tools (control guidelines, questionnaires, standardized programme documents etc.) will be provided to all controllers.
5.2 Monitoring of guidance Please describe how you will ensure that the guidance is followed and the requirements resulting Article 60 b) of Regulation (EC) No 1083/2006 and from the OP control guidelines and OP control certificate are respected.	The First Level Control Unit coordinates and monitors the work of the Controllers. To ensure the reliability of the verifications, the ongoing monitoring of the Controllers' work and in general the quality of the verifications the First Level Control Unit may carry on the spot verifications on a sample basis.
6. Control Cost Who will pay for the control? Will it be provided for free (by the MS) or will the cost be borne by the Lead/Project partner and thus reported as eligible cost within the project? If the control cost is borne by the beneficiary and to be reported as eligible project cost, please provide details on how the cost is calculated, what is the basis for the payment (e.g. service contract) and to whom it has to	Project Partner/Leader will bear the cost of the control. This will be reported as eligible cost within the project. The basis for the payment will be a service contract. Cost will be based on the eligibility rules of the programme that are specified by a ministerial decision. Details on the calculation of these costs will be provided to the beneficiaries in the Guidelines for Verification of Expenditure. This cost will not exceed the 3% of the budget of the project partner

be paid?	
Name, Title and Organisation of Signatory for the MS	Place, Date and Stamp
MINISTRY OF ECONOMY, COMPETITIVENESS AND SHIPPING GENERAL SECRETARIAT FOR INVESTMENTS AND DEVELOPMENT NATIONAL COORDINATION AUTHORITY SPECIAL SERVICE OF INSTITUTIONAL SUPPORT	 ΝΙΚΟΣ ΤΣΑΜΙΡΑΤΑΚΗΣ ΓΕΝΙΚΟΣ ΓΡΑΜΜΑΤΕΑΣ ΕΠΕΝΔΥΣΕΩΝ & ΑΝΑΠΤΥΞΗΣ ΕΛΛΗΝΙΚΗ ΔΗΜΟΚΡΑΤΙΑ ΥΠΟΥΡΓΕΙΟ ΟΙΚΟΝΟΜΙΑΣ ΚΑΙ ΑΝΤΑΓΩΝΙΣΤΙΚΟΤΗΤΑΣ ΓΕΝΙΚΗ ΔΙΕΥΘΥΝΣΗ ΕΠΕΝΔΥΣΕΩΝ ΚΑΙ ΑΝΑΠΤΥΞΗΣ ΔΙΕΥΘΥΝΣΗ ΕΠΕΝΔΥΣΕΩΝ

