### Partner controller

## 10.3 Annex 3: First level controller designation checklist

|  |  |
| --- | --- |
| Organisation |  |
| Department/unit/division |  |
| Name of the controller |  |
| Address |  |
| Telephone |  |
| Email |  |

#### Project

|  |  |
| --- | --- |
| Name of the project |  |
| Acronym |  |
| Index |  |

#### Project partner

|  |  |
| --- | --- |
| Organisation |  |
| Department/unit/division |  |
| Name of the contact person |  |
| Address |  |
| Telephone |  |
| Email |  |

#### General

|  |  |
| --- | --- |
| 1. Did the controller receive and study the following documents?  * Interreg Europe programme manual, incl. control guidance and templates for the control certificate and control report with checklist * Application form * Subsidy contract[[1]](#footnote-1) * Partnership agreement\* |  |
| 1. Is the controller aware of the country specific requirements that apply to the Interreg Europe programme (information available on the programme’s website)? |  |
| 1. Can the controller ensure that the work is properly documented and accessible to ensure an efficient review of the work in a way that any other controller/auditor can perform again the control only using the control file? |  |
| 1. Can the partner and the controller ensure that the work will be carried out within 2 months after the end of each reporting? |  |
| 1. Is the controller ready to participate in at least one first level control seminar organised by the programme or the designation body? |  |

#### Internal/external controller

Is the controller

* internal (employed by the project partner organisation), or
* external (not employed by the project partner organisation)

1. *If the controller is an external controller*

|  |  |
| --- | --- |
| 1. Is the control body private or public? |  |
| 1. What is the basis for the controller to carry out the control? A service contract, a mandate, other (please specify)? |  |
| 1. Is the controller registered, i.e. a member of a professional organisation (obligatory for private external auditors)? If yes, which one? |  |
| 1. Does the controller adhere to a professional code of conduct or other rules defining his/her function and independence? |  |

1. *If the controller is an internal controller*

|  |  |
| --- | --- |
| 1. Is the controller’s independence regulated by law or local or internal rules in your country (for example rules regarding internal controller’s function, code of conduct)? If yes, please specify. |  |
| 1. To which person in the partner organisation does the controller answer (e.g. management, council, supervisory board)? |  |
| 1. Please provide an organisational chart which shows the units where the activities and finances are managed, where the payments are ordered and where the control is carried out. |  |

#### Professional skills and competences

|  |  |
| --- | --- |
| 1. Please describe the controller’s individual professional skills and knowledge in the control/audit field. |  |
| 1. Please describe the controller’s individual professional skills and knowledge in the field of control of projects co-financed from EU-funds, in particular Structural Funds and ERDF. |  |
| 1. Is the controller’s knowledge of English sufficient in order to read and understand all relevant documents? |  |

#### Independence

|  |  |
| --- | --- |
| 1. Can you confirm that the organisation/unit that the controller is working for is professionally independent from the unit dealing with the activities and finances of the project partner and is hence not involved in  * project approval * project activities (incl. signature of the project report as project partner) * project finances (project accounting and payment orders) |  |
| 1. Can you confirm that there are no relationships by blood or marriage between the controller and employees/managers of the unit in charge of the project activities and finances? |  |
| 1. Is the controller independent of mind, i.e. does not feel dependent on the entity/unit to be controlled in any other way than the ones already mentioned? |  |

The information provided above applies to any controller of the control body that is or will be in charge of verifying the partner’s expenditure. Any changes will be communicated to the designation body.

#### Signatures

|  |  |
| --- | --- |
| Partner signature | Controller’s signature |
|  |  |
| Place Date | Place Date |

*Please send the completed questionnaire with attachments (e.g. organisation chart and other relevant documents) to: Danish Business Authority, att. Ditte Hviid;* [*DitHvi@erst.dk*](mailto:DitHvi@erst.dk)*;* Phone +45 35 29 17 68.

1. If available. Otherwise the controller has to ensure that s/he obtains and studies the documents once they are available. [↑](#footnote-ref-1)