

Annex to the First Level Control Contract / Mandate
Mai 2017

First Level Control - Confirmation Form

1 Basic information

1.1 Project

Registration number	
Acronym	
Project title	
Country of the lead partner	
Lead partner	

1.2 First Level Controller (FLC)

Name	
Profession / Rank	
Internal or external FLC	
Private or public sector	
Company / Organisation	
Address	
Telephone	
E-Mail	

1.3 Beneficiary to be controlled

Organisation		
Legal representative of the organisation		
Contact person for the project		
Function in the project (lead partner or project partner)	<input type="checkbox"/> lead partner	<input type="checkbox"/> project partner
Address		
Telephone		
E-mail		

Confirmation of FLC

2	Professional competence and skills of an internal FLC	Only to be filled out by an internal FLC:
2.1	Is the unit you belong to authorised to carry out independent financial audits and controls? Please name the regulations.	<input type="checkbox"/> law, rules, etc. attached
2.2	Are you obliged to accounting rules under public law?	
3	Professional competence and skills of an external FLC:	Only to be filled out by an external FLC:
3.1	Private Sector:	
3.1.1	Do you have a qualified degree of an accountant's profession or other relevant qualifications related to audit and control tasks?	<input type="checkbox"/> degree evidence attached
3.1.2	In case of an accountant's profession, are you obliged to professional accounting rules or code of professional conduct?	
3.2	Public sector:	
3.2.1	Are you a member of an independent accounting or control unit under public law? Please name the regulations.	<input type="checkbox"/> law, rules etc. attached
3.2.2	Are you obliged to accounting rules under public law?	

4	Relevant experience	To be filled out by the FLC:
4.1	Please describe your individual professional skills and experience in accounting and auditing (including duration).	
4.2	Please describe your experience with structural funds or with the auditing of EU-funded projects (FLC and/or FLC's organization/unit).	
4.3	Can you confirm that your knowledge of the programme working language (English) is sufficient to read and understand all relevant documents and to draw up audit reports?	<input type="checkbox"/> certificate attached (if available)

5	Independence of the FLC	To be filled out by the FLC:
5.1	Can you confirm that there is no involvement of the FLC in the preparation, in activities or in the budgeting and in payments of the project?	
5.2	Can you confirm that there are no other contractual relationships between the institution of the FLC and the beneficiary to be audited (e.g. institution of FLC ≠ institution of tax accountant)?	
5.3	Can you confirm that there are no kinsmanlike relations between the FLC and project members or persons working for the project?	
6	Independence of an internal FLC	Only to be filled out by an internal FLC:

6.1	In case the FLC belongs to the same organisation as the project partner : Can you confirm that there is no super- or subordination between the FLC's and the project partner's unit and there exists a clear division of tasks and responsibilities?	
6.2	Also, if there is a conflict situation, the independence has to be guaranteed. That means the decision of the FLC or his/her unit cannot be overruled by another person working for the beneficiary. Please describe how the independence is still guaranteed in cases of conflicts.	
6.3	Please provide an organisational chart of the beneficiary showing the FLC is independent (organisationally and functionally) from the unit in charge of the project finances and activities.	<input type="checkbox"/> attached

7	Quality assurance of the FLC	To be filled out by the FLC:
7.1	Can you confirm that you are familiar with the content and principles (non-exhaustive list) of the <ul style="list-style-type: none"> • applicable EU Regulations (e.g. Regulation (EU) No 1303/2013, 1299/2013 and 481/2014), • national/regional rules (e.g. LHO, internal rules of the beneficiary), • public procurement and state aid rules, • relevant programme documents (e.g. Application Form, Subsidy Contract, Partnership Agreement, Cooperation Programme (CP), Programme Manual), • as well as information provided via the website www.nweurope.eu and will you base your audits on these regulations?	
7.2	Are you ready to participate in at least one training/seminar foreseen for the FLC?	
7.3	Can you confirm that you will carry out on-the-spot verifications as set by the programme?	
7.4	With regard to the description of the FLC system quality reviews will be implemented by the Coordinating Body (CB). In this case, can you confirm that you will present all relevant documents?	
7.5	Within the framework of any audits, can you assure that you will implement findings and recommendations (follow-up)?	

8	Documentation and time limit	To be filled out by the FLC:
8.1	According to the internationally accepted audit standards (e.g. ISA, INTOSAI and IIA), do you confirm that you will document the	

	control in a way that any other auditor can perform the control again with the only use of the control file?	
8.2	Can you confirm that you will use the control templates set by the programme (e.g. report, checklist)?	
8.3	Can you confirm that you will submit the FLC Certificate to the beneficiary at the latest three months after receipt of the documents by the beneficiary, however your aim shall be submitting the signed certificate to the Lead Partner one month before submission date (as set in the subsidy contract)?	
9	Confirmation of the FLC	To be filled out by the FLC:
9.1	In case of a complaint, can you confirm that you will implement the final decision of the Complaint Panel?	

Signatures

Signature and stamp of the <u>FLC</u> for confirmation:		
Place	date	FLC's signature

Signature and stamp of the <u>supervisor</u> of the <u>FLC</u> for confirmation (optional):		
Place	date	supervisor's signature

Signature and stamp of the <u>beneficiary</u> for taking note of the confirmation:		
Place	date	Beneficiary's signature