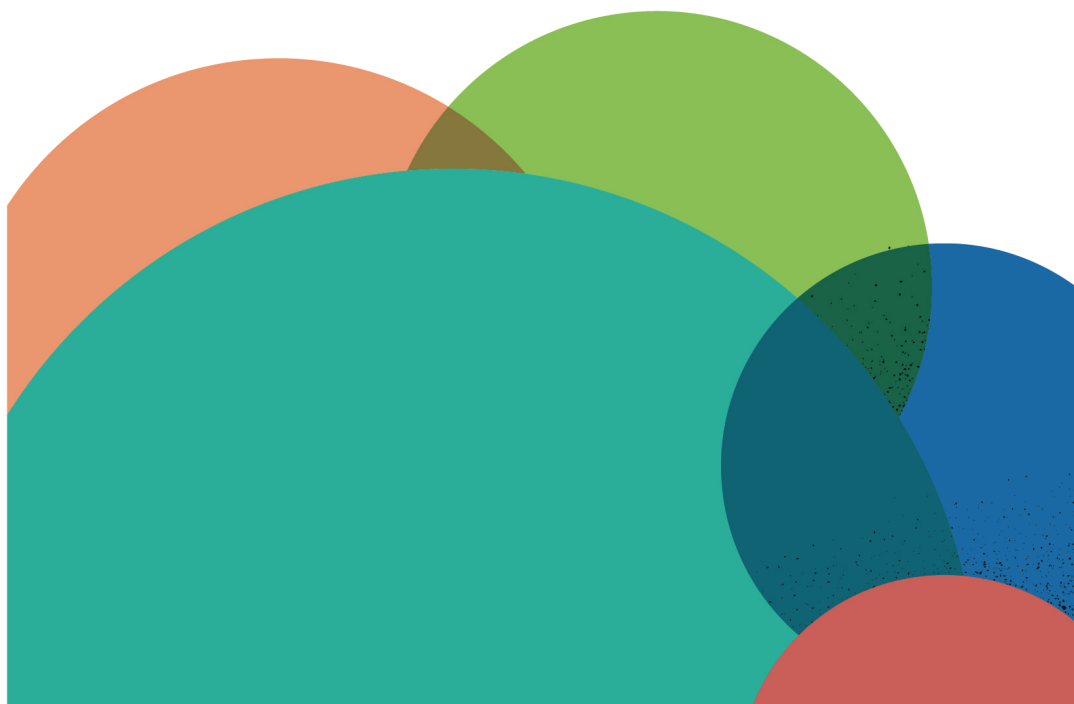


## FACTSHEET

**Interreg IPA South Adriatic  
(Italy–Albania–Montenegro 2021-2027)****PROGRAMME MANUAL****4.9 Italian First Level Controller Procedure**

<b>Current version</b>	01
<b>Updated</b>	31 July 2024
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## ***Introduction***

This factsheet provides technical guidance to Italian Beneficiaries (Lead and Project Partners) of the Interreg IPA South Adriatic 2021-2027 programme for the system for Management Verification.

While the management verifications according to Art. 74 of the Reg. (EU) 2021/1060 include also procedures, which are performed by the programme bodies, such as the Managing Authority and the Joint Secretariat, in this fact sheet the focus is on the procedures to be carried out by the so called National Controllers (or First Level Controllers) in Italy, who in compliance with Art. 46 (3) of the Reg. (EU) 2021/1059 are appointed according to the National Governance System, under the responsibility of each country participating in the programme. For the verifications, we explicitly recall the programme manual fact sheets on the eligibility rules, Simplified Cost Options and the check-lists in use.

## ***1. Italian de-centralised system***

Italian Beneficiaries may use two methods for validating the expenditure actually incurred in the implementation of the project: Appoint an “internal” Controller (selected within the Partner Organization, but with an adequate separation of functions) or an external Controller assigned by the Managing Authority to beneficiaries through a Roster of Controllers.

In both cases, verifications ex art. 46 of Reg. (EU) No. 1059/2021 and art. 74 par. 1 of Reg. (EU) 1060/2021 shall be entrusted to highly qualified designated Controllers, having professional, integrity and independence requirements (as specified in Annex A).

The Management Verification function must be fully independent from the statutory auditor's function or any other role held by the beneficiary.

### ***Provisional provision***

As the Programme Controllers Roster is not yet established following provisions are applied as for management verifications exclusively in Small-scale projects.

Until the Programme Controllers Roster (and National Roster) is established and in continuity with the previous programming period, in Italy the Joint Secretariat and Managing Authority staff may verify that all Simplified Cost Options conditions are met and that the related outputs are real. Nonetheless, unlike the previous programming period, public bodies and bodies governed by public law may select an internal controller, provided that the qualification requirements and separation of functions are ensured.

## ***2. Internal controller***

Only Italian Public Bodies (as mentioned in art. 1 of the Dlgs. 165/2001 and subsequent amendments and additions) may make use of internal Controllers formally assigned by the MA by means of “nulla-osta”, on the basis of the procedure described as follows.

The beneficiary identifies the internal controllers who will perform the control activity, respecting the functional independence from the office responsible for implementing the project and / or the payment activity.

In order to obtain the “nulla-osta” by the MA, the beneficiary submits to Regione Puglia – Interreg Management Structure – E.Q. “Coordinamento delle verifiche amministrative e dei controlli del Programma Interreg IPA South Adriatic” - via PEC at the email address: [certificazionecontrollori.italme@pec.rupar.puglia.it](mailto:certificazionecontrollori.italme@pec.rupar.puglia.it), the documents proving that all requirements have been met.

In particular:

- Transmission letter (Annex 1a) on beneficiary's letterhead, duly signed and stamped;
- Information sheet (Annex 2);
- Statement attesting to the independence requirements of the internal office identified, supported by an administrative act (e.g. a jury decision) or by an organization chart (Annex 3);
- Declaration attesting the knowledge of the language of the programme by the internal staff member performing the certification activity (Annex 4);
- Authorization to treatment of personal data (Annex 9).

### **3. External controller**

The Roster of First Level Controllers (the Roster) is a "register", separately containing the list of professionals and the list of companies which have specific, certified and recognized skills and requirements in the field of control of EU funds. The Roster has the aim of identifying the First Level Controllers (FLC - First Level Controllers) of the operations funded by the Programme through a specific random method of extraction of controllers on the basis of expressed request made by the beneficiaries.

The Roster is initiated by the Managing Authority (MA) as Programme appointing system of controllers. The same appointing system (National Roster for European Territorial Cooperation Programmes) will be provided and activated by the Italian National Authority - Dipartimento per le Politiche di Coesione della Presidenza del Consiglio dei Ministri - (DIPCOE). A separate act of the MA will establish the use of the National Roster once activated by the DIPCOE and the connection with Programme Roster. The Programme Roster is based on the fundamental criteria of selection and assignment defined by the DIPCOE in National Roster.

Only candidates having the prescribed requirements of professionalism, integrity and independence as set in the Roster Call (Avviso Roster) can be admitted.

The selection, inscription and appointment procedure of the Programme Roster is essentially based on the following steps:

- a) opening of a call for setting-up a roster of controllers, having specified requirements and qualifications;
- b) validation of the qualification of controllers and allowance to be part of the Roster;
- c) request by the beneficiary to MA for assignment of an external controller;
- d) random selection and assignment of a restricted list of three controllers;
- e) verification of impartiality and lack of conflict of interest by the beneficiary;

- f) award of a contract by the beneficiary to controller and communication to the MA.

All the complete provisions and procedure of the Programme Roster are included in the Roster Call (Avviso Pubblico per la predisposizione di un Roster di Controllori di Primo Livello), see Annex 1 of this Factsheet.

The registration by the MA of the Controller in the Roster has the same effects of the **pre-assignment** procedure (“nulla osta”) which will be executive with verification of impartiality and lack of conflict of interest by the beneficiary.

#### ***4. Withdrawal of the assignment by the MA***

During the project implementation and during the contract, the Controller - **internal or external** - is obliged to ensure the required professionalism, integrity, independence and all other requirements, validated at the beginning.

The assignment (formal appointment of the Controllers by the MA) could be withdrawn by the MA, E.Q. “Coordinamento delle verifiche amministrative e dei controlli del Programma Interreg IPA South Adriatic”, after a formal notice sent to the concerned Controller and to the Beneficiary, in case of loss of requirements set in Annex 11 of the Programme Manual (integrity, professionalism, independence and evidence of complete inability to perform its duties, including to work in the programme language) or loss of registration in the Register of chartered accountants and accounting experts or in the Register of auditors. Consequently, the contract between the Controller and the beneficiary shall explicitly mention the withdrawal of the assignment by the MA, as reason for terminating the contract, which is applied in this case by the Beneficiary.

In addition, at any subsequent control of the quality of the on-desk and on-the-spot verifications carried out by the appointed Controller, should any serious failure of the Controller become evident, the E.Q. “Coordinamento delle verifiche amministrative e dei controlli del Programma Interreg IPA South Adriatic”, heard the legal officer of the JS, informs the Beneficiary about the breaches and proposes corrective measures or the termination of the Controller’s contract, in proportion to the severity of the failures, with the withdrawal of the assignment as last and major penalty. Should the Beneficiary decide to continue to operate and validate the expenses in the JeMS with the assigned Controller, in spite of the withdrawal of the assignment, the MA may suspend or withdraw payments, as well as start recovery procedures, related to the concerned Control certificates, on the basis of non-fulfilling the obligations of sound financial management, provided both in subsidy contract and in partnership agreement.

The procedure for withdrawal of the assignment could also be activated if, after a formal notice sent to the Controller and the Beneficiary, during the project implementation, the Controller does not apply guidelines and recommendations issued by the MA, included those provided during Controllers training sessions, and in this way invalidate the outcome of the performed verifications.

The withdrawal could be initiated by the MA or by the side of the Controller (in the case of resignation) or by the Beneficiary (in case of detection of a cause of requirements loss).

In case of withdrawal of assignment issued by the MA, the Officer in charge:

1. sends to Controller (with Beneficiary in copy) the letter of Withdrawal of Assignment containing the reasons of the withdrawal via certified mail PEC (to the same address mentioned in section 4);

2. the Controller may reply to MA pointing out any counter-arguments within 7 working days to the date of receipt of the letter of withdrawal;
3. after the aforementioned deadline, the withdrawal becomes final and the MA cancels the JeMS credentials to the Controller, therefore no verification and Control certificate may be issued by the concerned controller.

In case of resignation of the Controller or if the Beneficiary detects a cause of requirement loss, the Controller or the Beneficiary are obliged to send promptly by certified mail PEC a note to the Officer in charge.

In any case, the Beneficiary is obliged to send by certified mail PEC a note including the formal request for withdrawal of the assignment, complete with the supporting documentation, with outgoing protocol number, duly signed by the Legal Representative and stamped.

The Officer in charge will proceed to process the withdrawal of assignment and to send it by certified mail PEC to the Beneficiary, to the MA and cc to the concerned controller.  
Subsequently the MA cancels the JeMS credentials of the concerned controller.