## Controller approbation checklist

#### **Partner’s Controller**

|  |  |
| --- | --- |
| Name of the Controller  |  |
| Organisation  |  |
| Department/Unit/Division  |  |
| Address |  |
| Telephone no. |  |
| Email address |  |

#### **Project**

|  |  |
| --- | --- |
| Name of the project |  |
| Acronym |  |
| Project ID |  |
| Project start date |  |
| Project end date |  |

#### **Project partner**

|  |  |
| --- | --- |
| Organisation |  |
| Department/Unit/Division |  |
| Name of Contact Person |  |
| Address |  |
| Telephone no. |  |
| Email address |  |

#### **General**

|  |  |
| --- | --- |
| 1. Did the Controller receive and study the following

documents?[[1]](#footnote-2)* Interreg Italia-Malta programme manual, incl. templates for the control certificate and report
* Application form
* Subsidy contract
* Partnership agreement
 |  |
| 1. Is the Controller aware of the country specific requirements that apply to the Interreg Italia-Malta programme (information available on the programme website)?
 |  |
| 1. Can the Controller ensure that the work shall be 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 1 month after the end of each reporting period, or as indicated by the programme, so that the progress report can be submitted in a timely manner?
 |  |
| 1. Is the Controller willing to attend any training events/ bilateral meetings organised by the Programme and/or the approbation body (the Funds & Programmes Division/FPD), and to keep abreast of any updates of the Programme manual, procurement regulations, guidance notes, circulars and other relevant documentation?
 |  |

#### **Type of Controller**

The Controller is[[2]](#footnote-3)

* (a) internal (employed by the project partner organisation and independent from the project).
* (b) external (not employed by the project partner organisation).

|  |  |
| --- | --- |
| 1. What is the basis for the Controller to carry out the control? A service contract, a mandate, other (please specify)?
 |  |
| 1. Please confirm that the Controller is registered, on the list of Maltese Registered Auditors endorsed by the accountancy board.

**Please provide Warrant number.** |  |
| 1. Does the Controller adhere to the code of ethics issued by the accountancy board and carry out his/her audit assignments in conformity with generally accepted auditing standards in particular International Standards on Auditing?
 |  |
| 1. Can the Controller ensure that he/she shall carry out verifications of the expenditure, which may be up to 100%, for each claim based on the guidelines stipulated in the Programme manual and the national eligibility guidelines and also to submit a control certificate as established by the Programme?
 |  |
| 1. Can the Controller ensure that at least one physical on-the-spot check throughout the project lifetime is carried out so as to ensure that project deliverables are in place and working well, and to ensure that the working documents are properly documented and accessible?
 |  |
| 1. In case of suspicion of fraud, can the Controller ensure to report suspected or established fraud cases to the Managing Authority, as per the applicable procedure?
 |  |

#### **Professional skills and competences**

#### Skills

|  |  |
| --- | --- |
| 1. Please describe the Controller’s individual professional skills and knowledge in the control/audit field.

Please provide the Controller’s updated **Europass CV.**  |  |
| 1. Please describe the Controller’s individual professional skills and knowledge in the field of the control of projects co-financed from EU-funding programmes, in particular ERDF and Interreg programmes.
 |  |
| 1. Is the Controller’s knowledge of English sufficient in order to read and understand all relevant documents and to fill in the control documents?
 |  |
| 1. Does the Controller have sufficient knowledge of the relevant EU regulations, set out on a Programme level as well as the eligibility rules, guidance notes and circulars prepared by the FPD?
 |  |
| 1. Does the Controller have sufficient knowledge of national rules, which include public procurement rules, employment legislation and regulations, state aid regulations and VAT legislation?
 |  |

#### 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)?

NB.: if the Controller is from the same organisation as the partner organisation, please * specify if the Controller’s independence is regulated by law or local or internal rules (for example rules regarding internal Controller’s function, code of conduct),
* indicate to which person in the partner organisation the Controller answers (e.g. management, council, supervisory board),
* 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.
 |  |
| 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 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 FPD.

*Kindly provide the documentation requested in Annex A attached below together with this checklist.*

#### **Signatures**

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

Annex A

List of documentation to be submitted with the above checklist:

* A copy of the proposed Controller CV.
* A copy of the proposed Controller Warrant.
* A declaration of absence of Conflict of Interest (CoI), actual or perceived, by the proposed Controller.

For External Controllers only:

* Copy of the Request for Quotation (RfQ) or Call for Quotes (CfQ) or Tender document as the case may apply.
* Evidence that the procurement request was made to multiple economic operators.
* Copy of all bids received with evidence that bids were received within the stipulated deadline.
* Evaluation Report showing comparison between the received bids and basis of award (cheapest & technically compliant).

For Internal Controllers:

* Internal organigram showing position and role of proposed controller.
1. The proposed Controller must be forwarded these documents before signing this checklist. [↑](#footnote-ref-2)
2. According to Interreg Regulation 2021/1059, article 46 (8): Each Member State, third country, partner country and OCT shall identify as Controller either a national or regional authority or a private body or a natural person as set out in paragraph 9. [↑](#footnote-ref-3)