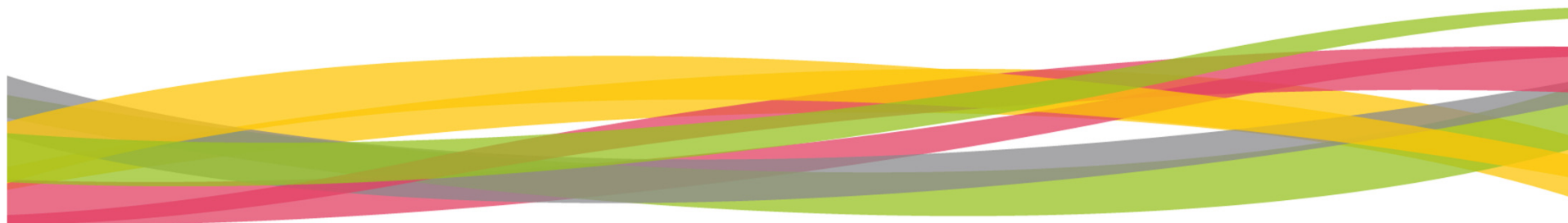


First Level Control report in the Online Monitoring System

First Level Control seminar – Sweden
Göteborg, 24. October 2017

Axel Kristiansen & Jesper Jönsson







Repeating the requirements

- + The beneficiary initiates the designation of the First Level Controller
- + The suggested First Level Controller confirms the content of the designation form and designation checklist
- + The national designation body has to approve (designate) the First Level Controller before access to finance report of beneficiary is granted.





VB/NSRP Online Monitoring System

  29:53  HELP  John Smith ▾

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Message: Request to approve Periodic Finance Report

 Home > Messages > Inbox > Request to approve Periodic Finance Report

Request to approve Periodic Finance Report

 Reply

 Reply to all

 Forward



Recipients

From Nick Brit @ FDA London

Sent to User(s) John Smith @ London Control

Sent on 31/08/2016 14:53:11

Message

Subject Request to approve Periodic Finance Report

Message Dear sir/madam,
user Nick Brit has requested you to approve a Periodic Finance Report of project Full Demo Application1, in regards to beneficiary FDA London.
Please access <https://vb.northsearegion.eu/app/report-finances/> to check the contents of the report.

Thank you

//

Automated message by NSRP/VB OMS

Attachment

Message ID



VB/NSRP Online Monitoring System



29:59



HELP



John Smith ▾

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PROJECT APPLICATIONS

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FLC Designations

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Periodic Reporting: Finances

Home > Periodic Reporting > Finances Reports

	Project	Round	Number / Level / Beneficiary	Locked	FLC Approved	AS Signed	Submitted
	FDA!	AA1, March 2016	#1 Project	No	No	No	No
	FDA!	AA1, March 2016	#1 Beneficiary: FDA1 Denmark LB	Yes	No	No	No
	FDA!	AA1, March 2016	#1 Beneficiary: FDA5 Germany Berlin	Yes	Yes	No	No
	FDA!	AA1, March 2016	#1 Beneficiary: FDA7-10 Germany Munich	Yes	Yes	No	No
	FDA!	AA1, March 2016	#1 Beneficiary: FDA4 German Coordinating	Yes	Yes	No	No
	FDA!	AA1, March 2016	#1 Beneficiary: FDA6 Norway	Yes	Yes	Yes	Yes

Unlocking the finance report of the beneficiary

Interreg VB/NSRP Online Monitoring System 14 30:00 HELP John Smith

Periodic Reporting: Finances Reports
FDAI / #1, Beneficiary Finances Report for FDA6 Norway

Home > Periodic Reporting > Finances Reports > FDAI / #1, Beneficiary Finances Report for FDA6 Norway

FLC Actions

① **Guidance for FLC's**
See the [FLC documentation on periodic reporting](#) for instructions on how to use this module. Please note that the project-level FLC Report is fully automated and no editing is needed or possible.

A submission extension has been approved, the closing date is 29/09/2017.

① Next step: the FLC must approve the Finances Report.


① **Workflow:** Report completed and locked: Yes FLC approval: No Submitted to LB: No





Main details Investments Equipment Expenditures Outside prog. area Funding Annexes Submission

Project	FDAI
Reporting Round	#1
Report Type	Basic Finances report
Form Version	Basic Finances Report v1
Reporting level	Beneficiary
Beneficiary	FDA6 Norway
Report Number	1
Project start date	04/03/2015
Project end date	30/06/2018
Reporting period start	01/11/2016
Reporting period end	05/11/2016

Export Report DOC
Export Report PDF
Unlock Report
View Application
View Progress report
Message Report Contact Person
Message JS



 VB/NSRP Online Monitoring System

  29:56  HELP  John Smith

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Periodic Reporting: Finances Reports

FDA! / #1, Beneficiary Finances Report for FDA6 Norway

Home > Periodic Reporting > Finances Reports > FDA! / #1, Beneficiary Finances Report for FDA6 Norway

CONFIRMATION

Unlock form

You are unlocking this report and allowing the creator to edit it again.

The following users will be notified:


Beneficiary Managing User: Demo LeadBen @ OMS-LB

Lead Beneficiary/Managing User: Demo LeadBen @ OMS-LB

Proceed

Cancel





Division of labour – task of First Level Controller



Lead Beneficiary	Beneficiary	First Level Control	Joint Secretariat
<p>Authorised Signatory appointment</p> <p>First Level Control designation</p> <p>Beneficiary report</p> <p>Project report</p> <p>Partnership agreement</p>	<p>Authorised Signatory appointment</p> <p>First Level Control designation</p> <p>Beneficiary report</p>	<p>First Level Control Report</p> <p>Verification of expenditure correctness</p> <p>Explanation of deductions</p>	<p>Reviewing the project progress report</p> <p>Following up on second level control</p> <p>Respond to LB questions</p> <p>Prepare reimbursement documentation for the certifying authority</p>



VB/NSRP Online Monitoring System

  29:57  HELP  John Smith ▾


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Periodic Reporting: Finances Reports

FDA! / AA1, March 2016, Beneficiary Finances Report for FDA1 Denmark LB

Home > Periodic Reporting > Finances Reports > FDA! / AA1, March 2016, Beneficiary Finances Report for FDA1 Denmark LB

▼ FLC

▼ Actions

 Taking into account this report, total expenditure is 440.000 €, which means that the Beneficiary has exceeded the maximum allowed expenditure of 400.000 €.



Workflow: Report completed and locked:

 Yes

FLC approval:

 No

Submitted to LB:

 No

 Edit FLC Report

 View FLC Report

 Preview FLC Certificate

 Approve Finances Report

Main details

Investments

Equipment

Expenditures

Shared Costs

Outside prog. area

Funding

Annexes

Submission

Project FDA!

Reporting Round AA1, March 2016

Reporting level Beneficiary

Beneficiary FDA1 Denmark LB

Report Number 1

Project start date 04/03/2015

Project end date 29/04/2018

Reporting period start --

Reporting period end --



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Periodic Reporting: Finances Reports FDA! / #1, FLC Report for FDA6 Norway

Home > Periodic Reporting > Finances Reports > FDA! / #1, FLC Report for FDA6 Norway

For rules on eligibility of costs please see Fact Sheet 1

Project Acronym

FDA!

Finance Report Number

1

Name of controlled project beneficiary

FDA6 Norway

Verification

General methodology *

- ☒ Desk-based
☒ On-the-spot
☐ Other

2 are checked, select up to 2

(If 'other') Please describe

Method used for the verification

(if on-the-spot) Start date of on-the-spot verification

2017-05-17



(if on-the-spot) End date of on-the-spot verification

2017-05-17



(if on-the-spot) Location of on-the-spot verification *

☒ Premises of project beneficiary ☐ Project event/meeting ☐ Place of physical project output

(if on-the-spot) Focus of on-the-spot verification *

Accounting System and supporting evidence

e.g. accounting system, cost items, investments, etc.





Sampling was applied *

☐ No ☒ Yes



Interreg
North Sea Region

VB/NSRP Online Monitoring System

14 29:48  HELP  John Smith

(if on-the-spot) Location of on-the-spot verification *

☒ Premises of project beneficiary ☐ Project event/meeting ☐ Place of physical project output

(if on-the-spot) Focus of on-the-spot verification *

Accounting System and supporting evidence
e.g. accounting system, cost items, investments, etc.


Sampling was applied *


☐ No ☒ Yes


(if yes) Sampling method used *


B


I























































































Random sampling - 10% check of supporting evidence

51

Briefly describe sampling methodology and indicate where a detailed description can be found. Include additional information on the scope and on the percentage checked.

Start of control work *


2017-05-01



Date(s) of requests for clarifications, if applicable


Date of receipt of satisfactory clarifications, if applicable

0000-00-00



End of the control work *

2017-05-18



Expenditure declared and certified by budget line

Certified expenditure should equal Declared expenditure unless ineligible expenditure was found during verification which has been deducted. These deductions should be described below in the section entitled Findings, Conclusions and Follow up Measures per budget category.

Staff costs *

10000

€ (Only integers numbers accepted, no commas or dots.)

Declared: 10000 € Difference: 0 € Certified in % to declared: 100 %


Office and administration *

1500

€ (Only integers numbers accepted, no commas or dots.)

Declared: 1500 € Difference: 0 € Certified in % to declared: 100 %

€ (Only integers numbers accepted, no commas or dots.)





Expenditure declared and certified by budget line

Certified expenditure should equal Declared expenditure unless ineligible expenditure was found during verification which has been deducted. These deductions should be described below in the section entitled Findings, Conclusions and Follow up Measures per budget category.

Staff costs	<input type="text" value="10000"/>	€ (Only integers numbers accepted, no commas or dots.)
	Declared: 10000 € Difference: 0 € Certified in % to declared: 100 %	
Office and administration *	<input type="text" value="1500"/>	€ (Only integers numbers accepted, no commas or dots.)
	Declared: 1500 € Difference: 0 € Certified in % to declared: 100 %	
Travel and accommodation *	<input type="text" value="450"/>	€ (Only integers numbers accepted, no commas or dots.)
	Declared: 500 € Difference: 50 € Certified in % to declared: 90 %	
External expertise and services *	<input type="text" value="30000"/>	€ (Only integers numbers accepted, no commas or dots.)
	Declared: 30000 € Difference: 0 € Certified in % to declared: 100 %	
Equipment *	<input type="text" value="10000"/>	€ (Only integers numbers accepted, no commas or dots.)
	Declared: 10000 € Difference: 0 € Certified in % to declared: 100 %	
Investments *	<input type="text" value="20000"/>	€ (Only integers numbers accepted, no commas or dots.)
	Declared: 20000 € Difference: 0 € Certified in % to declared: 100 %	
Total Expenditure *	<input type="text" value="71950"/>	€ (Only integers numbers accepted, no commas or dots.)
	Declared: 72000 € Difference: 50 € Certified in % to declared: 100 %	
(Net revenue) *	<input type="text" value="0"/>	€ (Only integers numbers accepted, no commas or dots.)
	Declared: 0 € Difference: 0 € Certified in % to declared: - %	
Total Eligible Expenditure *	<input type="text" value="71950"/>	€ (Only integers numbers accepted, no commas or dots.)
	Declared: 72000 € Difference: 50 € Certified in % to declared: 100 %	





Funding

The sum of the certified amounts for *Programme co-financing* (e.g. ERDF) and *Total beneficiary match funding* should equal the certified amount of *Total Eligible Expenditure*. Additionally, *Programme co-financing* (e.g. ERDF) is capped to 50% of the total eligible expenditure as set in the original application.

Programme co-financing (e.g. ERDF) * € (Only integers numbers accepted, no commas or dots.)

Declared: 36000 € Difference: 25 € Certified in % to declared: 100 %

Maximum ERDF per the original application: 372500 €.

Beneficiary match funding

Public contribution * € (Only integers numbers accepted, no commas or dots.)

Declared: 36000 € Difference: 25 € Certified in % to declared: 100 %

Private contribution * € (Only integers numbers accepted, no commas or dots.)

Declared: 0 € Difference: 0 € Certified in % to declared: - %

Total beneficiary match funding € (Only integers numbers accepted, no commas or dots.)

Declared: 36000 € Difference: 25 € Certified in % to declared: 100 %

Total certified Expenditure is 71950€.

Total certified funding is 71950€.

The two values are equal.

Expenditure outside the programme area

Part of the expenditure was incurred outside (the Union part of) the programme area * ☐ No ☒ Yes

(if yes) How much was certified? * € (Only integers numbers accepted, no commas or dots.)

Findings, Conclusions, Follow-up Measures

Description of findings, observations and limitations *

B *I*














Expenditure outside the programme area

Part of the expenditure was incurred outside (the Union part of) the programme area * ☐ No ☒ Yes

(if yes) How much was certified? * € (Only integers numbers accepted, no commas or dots.)

Findings, Conclusions, Follow-up Measures

Description of findings, observations and limitations *










B *I*         

On overall level the supporting evidence is considered to be complete, however one piece of evidence for an expenditure of € 50 was missing.

A description of the types of errors found and a reason why it is an error. Also add a clear specification of additional observations and limitations (if any), expressed about the eligibility of some expenditure.

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Conclusions and recommendations *










B *I*         

The beneficiary was reminded to re-evaluate internal procedures for handling supporting evidence.

The conclusion takes into consideration the above-mentioned observations/reservations. It also describes the measures implemented to solve the errors detected and it eventually provides recommendations to avoid the repetition of the same types of errors in the future.

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Follow-up measures for the next progress report *

B *I*         










If evidence is found then the amount can be included in the next claim for reimbursement.

Follow-up measures to be implemented in the next progress report should be described in this section.

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Detailed breakdown of findings by cost category

Staff Costs *

B *I*         

None

Description of findings, observations and limitations; Conclusions and recommendations; Follow-up measures for the next progress report.











4





Detailed breakdown of findings by cost category











Staff Costs *

B **I**          

None 4

Description of findings, observations and limitations; Conclusions and recommendations; Follow-up measures for the next progress report.











Office and administration *

B **I**          

None 4

Description of findings, observations and limitations; Conclusions and recommendations; Follow-up measures for the next progress report











Travel and accommodation *

B **I**          

Supporting evidence for a € 50 expenditure was missing. This links to item no. XX on the list of expenditure attached to the finance report. 141

Description of findings, observations and limitations; Conclusions and recommendations; Follow-up measures for the next progress report











External expertise and services *

B **I**          

None 4

Description of findings, observations and limitations; Conclusions and recommendations; Follow-up measures for the next progress report

Equipment *

B **I**          

None 4

Description of findings, observations and limitations; Conclusions and recommendations; Follow-up measures for the next progress report

Investments *

B **I**          




None 4





Interreg
North Sea Region

VB/NSRP Online Monitoring System

1429:56? HELP  John Smith

Attachment

20170515103420_20170503112057_test.docx - ☐ Delete file?
Upload a file
 Der er ikke valgt nogen fil
Optional supportive material.

Purpose of the Control, Responsibilities, Legal Basis and Methodology

Purpose of the control report and addressees

We performed a verification of the above mentioned report. We prepared this independent first level control report in order to provide the project beneficiary with information on the control work carried out by us, the errors detected, the conclusions drawn and the recommendations and follow-up measures identified.

This control report refers solely to the beneficiary report identified above and does not constitute a confirmation of the controlled entity's other statements and accounts.

This control report is primarily for the attention of the controlled lead beneficiary/project beneficiary.

It will furthermore be made available to the managing authority, the joint secretariat of the programme and managing authority, as well as authorised third parties such as the audit authority and the European Commission upon request.

Responsibility of the Project Beneficiary

The lead beneficiary / project beneficiary is responsible for the preparation of the beneficiary report in accordance with the reporting provisions outlined in the subsidy contract.

The lead beneficiary / project beneficiary is furthermore responsible for executing internal control in order to enable the preparation of beneficiary reports that are free from material misstatement, including those due to fraud or error.

Responsibility of the Lead Beneficiary

Responsibilities of the Lead Beneficiary are outlined in Article 13 of Reg. (EU) No 1299/2013.

Responsibility of the Managing Authority/Joint Secretariat


MA/JS carry out the functions according to Article 125 of (EU) No 1303/2013 and Article 23 of (EU) No 1299/2013. The MA/JS take the responsibility for monitoring overall project progress.

Responsibility of First Level Control

FLC is responsible for verifying expenditure declared in the beneficiary report based on the verifications carried out according to Article 23 of (EU) No 1299/2013.

Legal basis and guidelines

- Reg. (EU) No 1303/2013 ; Reg. (EU) No 1301/2013; Reg. (EU) No 1299/2013
- Commission Delegated Regulations (EU) No 481/2014, (EU) No 480/2014
- Guidance document on management verifications to be carried out by Member States on operations co-financed by the Structural Funds, the Cohesion Fund and the EMFF for the 2014–2020 programming period
- Cooperation Programme
- Programme Manual
- Fact Sheets
- (national, regional) FLC manual



Save



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PROJECT APPLICATIONS

List

FLC Designations

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Periodic Reporting: Finances Reports

FDA! / AA1, March 2016, Beneficiary Finances Report for FDA1 Denmark LB

Home > Periodic Reporting > Finances Reports > FDA! / AA1, March 2016, Beneficiary Finances Report for FDA1 Denmark LB

▼ FLC

▼ Actions

Taking into account this report, total expenditure is 440.000 €, which means that the Beneficiary has exceeded the allocated budget (400.000 €).

Workflow: Report completed and locked: Yes FLC approval: No Submitted to LB: No

- Edit FLC Report
- View FLC Report
- Preview FLC Certificate
- Approve Finances Report

Main details

Investments

Equipment

Expenditures

Shared Costs

Outside prog. area

Funding

Annexes

Submission

Project	FDA!
Reporting Round	AA1, March 2016
Reporting level	Beneficiary
Beneficiary	FDA1 Denmark LB
Report Number	1
Project start date	04/03/2015
Project end date	29/04/2018
Reporting period start	--
Reporting period end	--



VB/NSRP Online Monitoring System



29:59



HELP



John Smith ▾

✓ FLC Designations <

COMMUNICATION

💡 Announcements <

✉ Messages <




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👤 My account <

① CONFIRMATION

Approve Finances Report

You are signing and approving this report and its contents. Please review the FLC Certificate before proceeding



FDA! / AA1, March 2016, FLC Certificate for FDA1 Denmark LB

Project and progress report

Project	FDA!
Project Acronym	FDA!
Project Number	13331
Approved implementation period	04/03/2015 - 29/04/2018
Finance Report Number	1
Name of Lead Beneficiary	FDA1 Denmark LB
Reporting period start	--

The following users will be notified:





- 👤 Beneficiary Managing User: Demo LeadBen @ OMS-LB
- 👤 Beneficiary Authorised Signatory: Gianis LeadBen @ AS-LB
- 👤 Lead Beneficiary/Managing User: Demo LeadBen @ OMS-LB

Proceed

Cancel




VB/NSRP Online Monitoring System

  29:58  HELP  Nick Brit ▾

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PROJECT IDEAS

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PROJECT APPLICATIONS


 List <


 Add new <

 Contracts <


 FLC Designations <


COMMUNICATION


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 Messages <

CONFIGURATION

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 Shared Access <

 Beneficiaries Access <


Message: A Periodic Finance Report has been approved


Home > Messages > Inbox > A Periodic Finance Report has been approved

NB: Beneficiary receives notification of the verified report

A Periodic Finance Report has been approved

 Reply

 Reply to all

 Forward ▾

From John Smith @ London Control

Sent to User(s) Nick Brit @ FDA London

Sent on 31/08/2016 10:16:59

Message

Subject A Periodic Finance Report has been approved

Message Dear sir/madam,
user John Smith has approved the Periodic Finance Report of project Full Demo Application1, in regards to beneficiary FDA London.
Please access <https://vb.northsearegion.eu/> to check the contents of the report.

Thank you

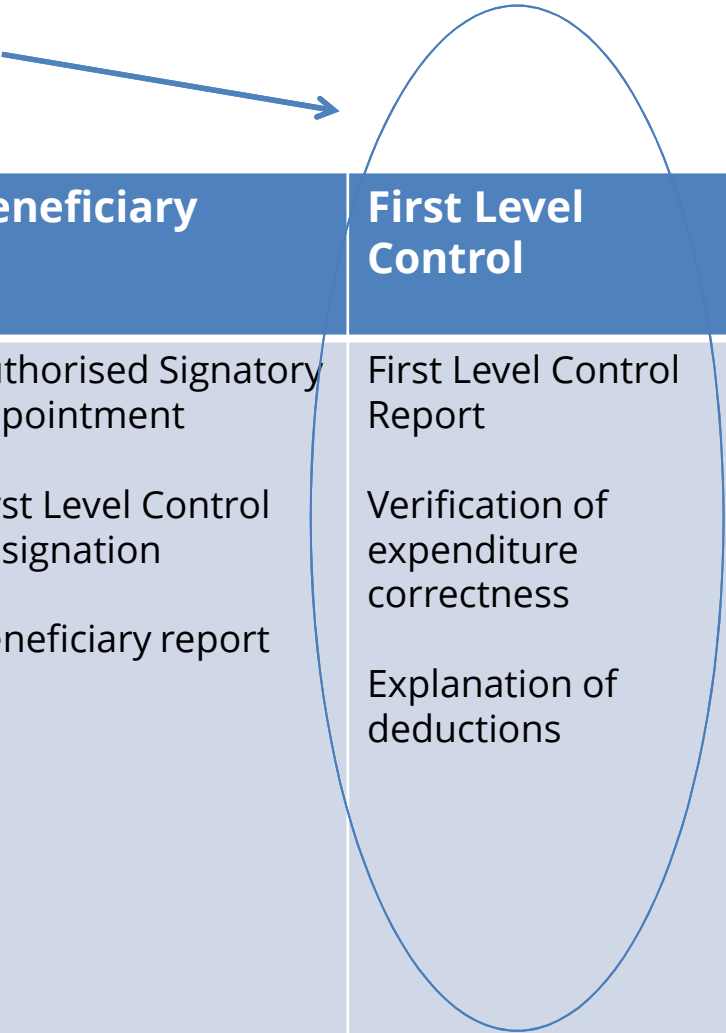
//

Automated message by NSRP/VB OMS

Attachment

Message ID

Division of labour – task of First Level Controller



Lead Beneficiary	Beneficiary	First Level Control	Joint Secretariat
<p>Authorised Signatory appointment</p> <p>First Level Control designation</p> <p>Beneficiary report</p> <p>Project report</p> <p>Partnership agreement</p>	<p>Authorised Signatory appointment</p> <p>First Level Control designation</p> <p>Beneficiary report</p>	<p>First Level Control Report</p> <p>Verification of expenditure correctness</p> <p>Explanation of deductions</p>	<p>Reviewing the project progress report</p> <p>Following up on second level control</p> <p>Respond to LB questions</p> <p>Prepare reimbursement documentation for the certifying authority</p>