

**Interreg
Europe**



Co-funded by
the European Union

Risk-based verification methodology state of play

Ana SLADIC
Interreg Europe Secretariat

18 June 2025

Athens, Greece

Follow us on social media:



Interreg Europe

A truly European programme



The EU27, Albania, Bosnia and Herzegovina, Moldova, Montenegro, North Macedonia, Norway, Serbia, Switzerland and Ukraine.



Two actions



Projects

Limited number of regions exchanging and transferring experience on a shared regional development issue



Policy Learning Platform

Further exploiting projects' achievements and opening up the programme benefits to all

TA = flat rate => no more audits

Programme **scope**

Eligible area

- All EU
 - Norway
 - Switzerland
- } no GoA member, no audits

As of 2024 : pooling of ERDF/NDICI/IPA funds

=> Interreg funds

- 5 IPA countries: Albania, Bosnia & Herzegovina, Montenegro, North Macedonia, Serbia
- 2 NDICI countries: Moldova + Ukraine



Interreg Europe

Efficient commitment of funds



New legal requirement

- CPR – Art. 74

“Management verifications (...) shall be risk-based and proportionate to the risks identified ex ante and in writing



Analysis of FLC corrections from 2014-2020

- a) By partner legal status – private vs. public
- b) By partner role – lead vs. regular
- c) By type of check – OTSC vs desk based
- d) By progress report number – initial vs later reports
- e) By type of control system – centralised vs decentralised
- f) By budget line – staff, travel, EE, equipment
- g) By reason for correction



Analysis of FLC corrections from 2014-2020

- a) By partner legal status – no impact
- b) By partner role – limited impact
- c) By type of check – no impact
- d) By progress report number – no impact
- e) By type of control system – no impact
- f) By cost category – impact
- g) By reason for correction – impact



Analysis of FLC corrections from 2014-2020

B) By partner role – limited impact

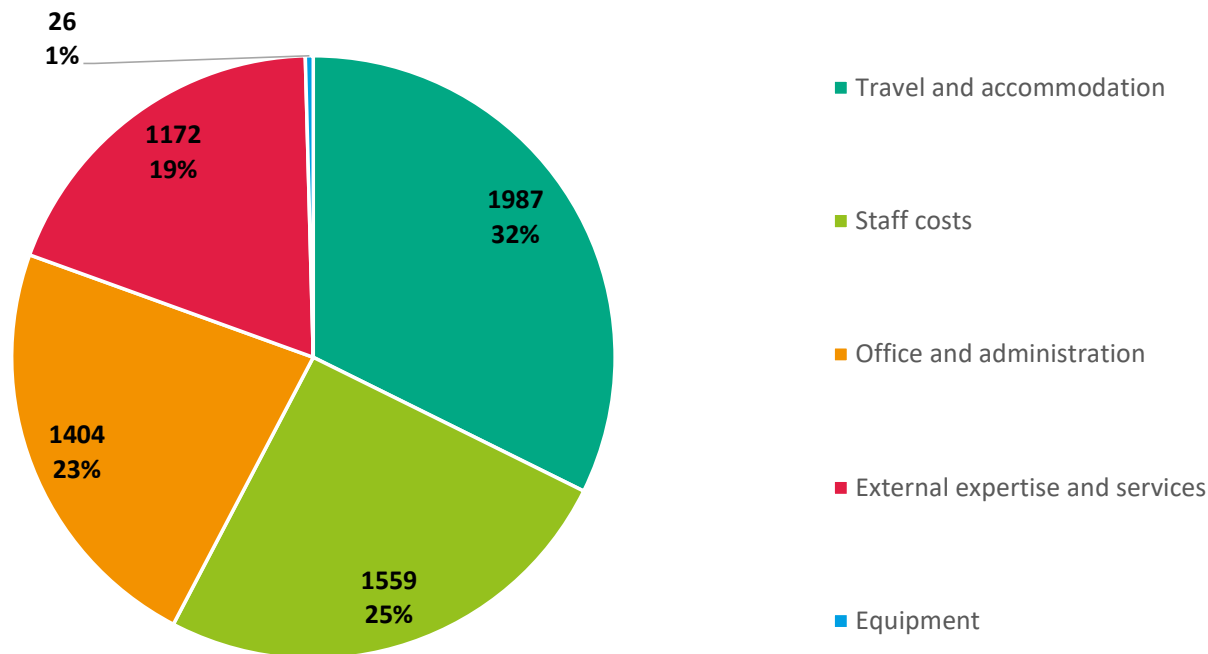
- *Are corrections more frequent for Lead Partners than for regular partners ?*
- Lead partners have slightly more / higher FLC corrections than regular partners
- Statistically not significant



Analysis of FLC corrections from 2014-2020

F) By cost category

On which cost category do we see the most corrections?

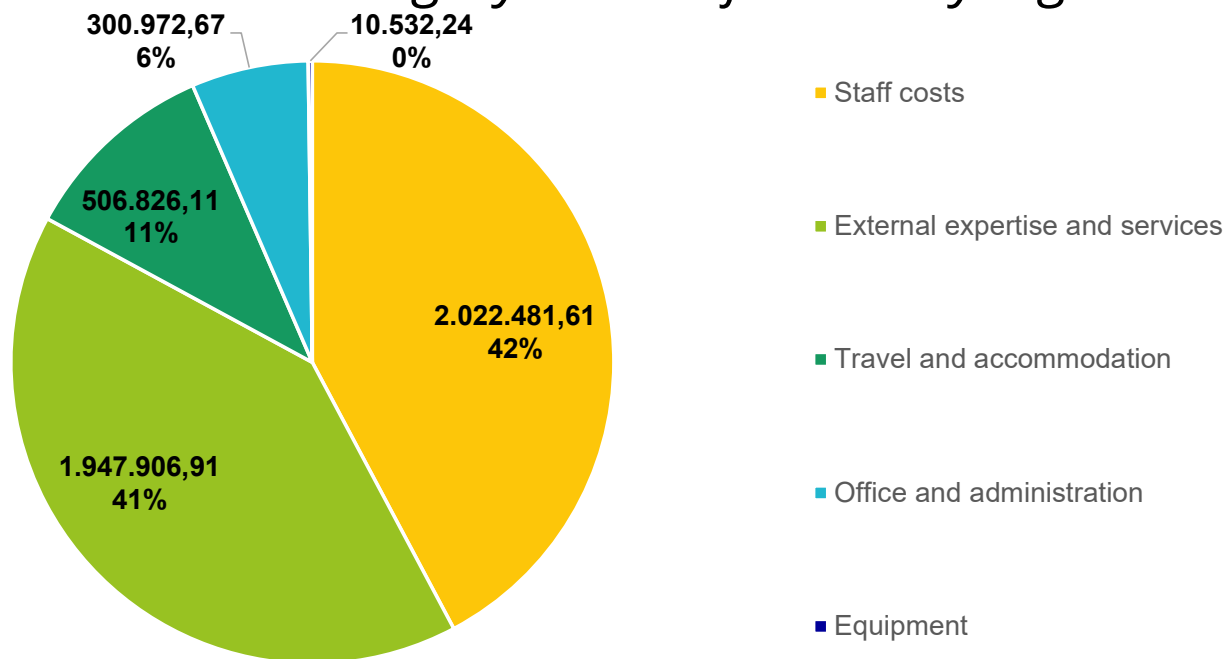


Number of FLC corrections by cost category

Analysis of FLC corrections from 2014-2020

F) By cost category

On which cost category are the financially highest corrections

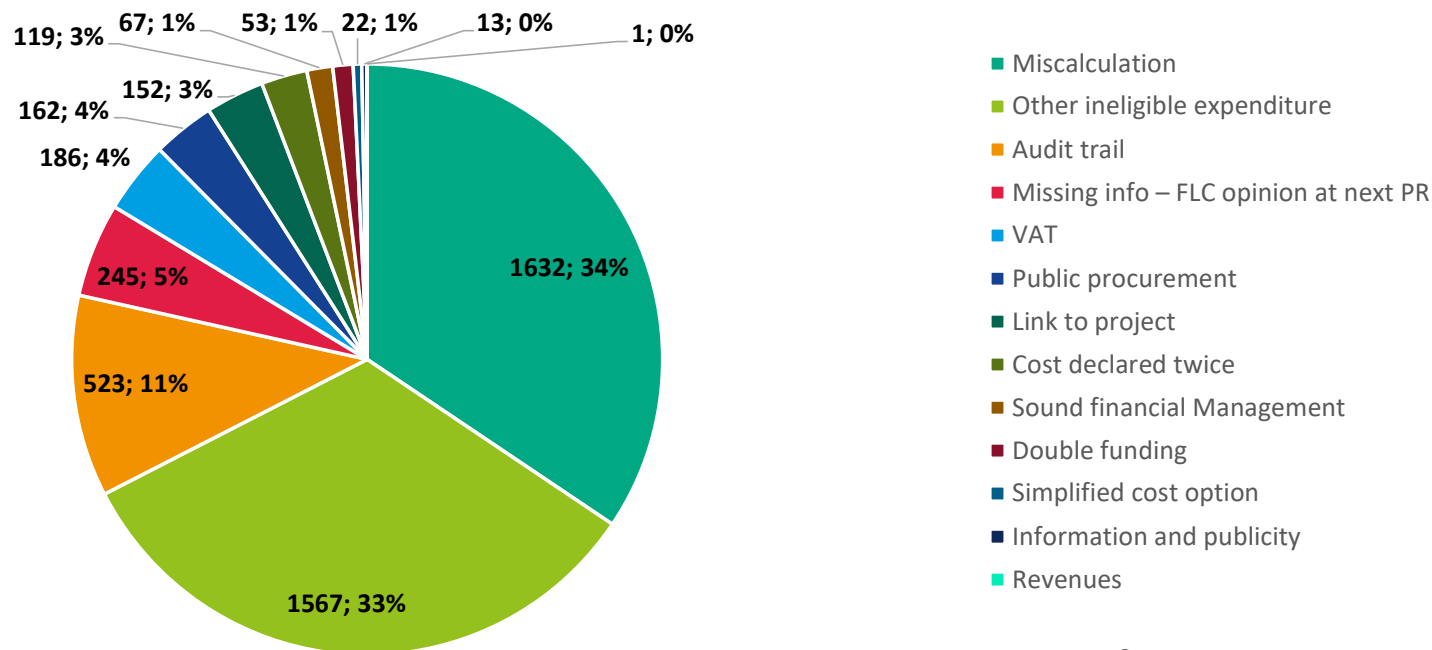


Number of FLC corrections by cost category

Analysis of FLC corrections from 2014-2020

G) By reason for correction

Which are the most common reasons for corrections?



Most common reasons for correction

Risk-based methodology ...

... for the verification of expenditure

Guidance

For the period 2021-2027, the control of expenditure reported by partners is risk-based. The programme risk-based methodology is available here.



RISK BASED MANAGEMENT VERIFICATIONS
METHODOLOGY.PDF

The programme risk-based
methodology version 1 from
October 2022.



Download (491.83 KB)

<https://www.interregeurope.eu/help/project-implementation-2021-2027>

Sample methodology

- Made through **Portal**



- **Sample:**

- 10 lines in staff costs → **1 cost per line** (1 month = 1 line)
- 10 lines from other costs categories (new public procurement + key items > 5% of total amount reported in LoE)



Sample generator

☒ Report identification
 ☒ Activity summary
 ☒ List of expenditures
 ☒ EE consolidation
 ☒ Procurements
 ☒ Financial overview
 ☒ Submit
 ☒ Control report
 ☒ Confirm/Reject
 ☒ Supporting documents

+ Add expenditure

ID	Cost category	Contract number	Application form item number or month	Description	Employee/supplier	Document reference number	Date of invoice/document	Date of payment	Currency	Exchange rate
1	External expert	N/A	19 - Communic	qe 2/300	e 1/300	d 1/300	Please select	28 Aug 2023	Euro	
2	External expert	N/A	19 - Communic	e 1/300	e 1/300	d 1/300	Please select	28 Aug 2023	Euro	
3	External expert	LP01-001	16 - Pilot action	d 1/300	d 1/300	d 1/300	Please select	28 Aug 2023	Euro	
4	External expert	LP01-002	20 - Management	dd 2/300	dd 2/300	d 1/300	Please select	28 Aug 2023	Euro	
5	External expert	LP01-003	18 - Exchange	d 1/300	d 1/300	d 1/300	Please select	29 Aug 2023	Euro	
6	External expert	LP01-001	16 - Pilot action	d 1/300	d 1/300	d 1/300	Please select	29 Aug 2023	Euro	
7	External expert	LP01-001	16 - Pilot action	d 1/300	d 1/300	d 1/300	Please select	28 Aug 2023	Euro	
8	External expert	LP01-002	20 - Management	d 1/300	d 1/300	d 1/300	Please select	29 Aug 2023	Euro	
9	External expert	LP01-002	20 - Management	d 1/300	d 1/300	dd 2/300	Please select	28 Aug 2023	Euro	

White: not in sample

Yellow: automatic sample

Gray: added by the controller

System audit

First **system audit** results :

- 12 findings in total (2 related to KR4 - Appropriate management verifications):
 - KR4 - Insufficient traceability of exchanges between the controller and the beneficiary
 - KR4 - Lack of justification of the controller in case of extension of the sample
- Sample extension without justification – analysis per country
 - number of the extended samples without justification decreased with each finance report (FR1 =78, FR 2 =37, FR3 =25).



NEW

System audit follow up – Portal updates

- Justification (control report) mandatory, in case controller extends the sample

The verification is done in line with the programme risk-based verifications [methodology](#). If the Portal selected only a sample of items for your control, but you decided to extend this sample, please describe here how and why the sample was extended.

INSTRUCTIONS

The programme will provide the controller with the minimum list of items to be covered by the verification. Depending on the risk-analysis, the selection might be based on a sample. Should you as a controller decide to extend the sample, please briefly describe to which extent the sample was extended and for what reasons (e.g. error found in the initial sample leading to the extension from a sample check to a 100% check or decision to extend the sample for specific items based on professional judgement).

0/4000

System audit follow up – Portal updates

- Necessity to record relevant **communication between the controller and beneficiaries**
- **Additional requests + documentation in clarification phase should be recorded in the Portal:**
 1. **General comments, recommendations, points to follow-up** section in control checklist
 2. **5 a Description of findings, observations & limitations** in control report
 3. Documentation uploaded and tagged in Documentation tab



Audit and control planning

- **Summer 2025** : First audit of operations (common sample)
- **Autumn 2025**: Second part of system audit (KR 8-10)
- **End of 2025 / beginning of 2026** : first review and (if needed) update of the Risk based management verification methodology



Time for questions



**Interreg
Europe**



Co-funded by
the European Union

Follow us on social media:



**Interreg
Europe**



Co-funded by
the European Union

Thank you!

Follow us on social media:

