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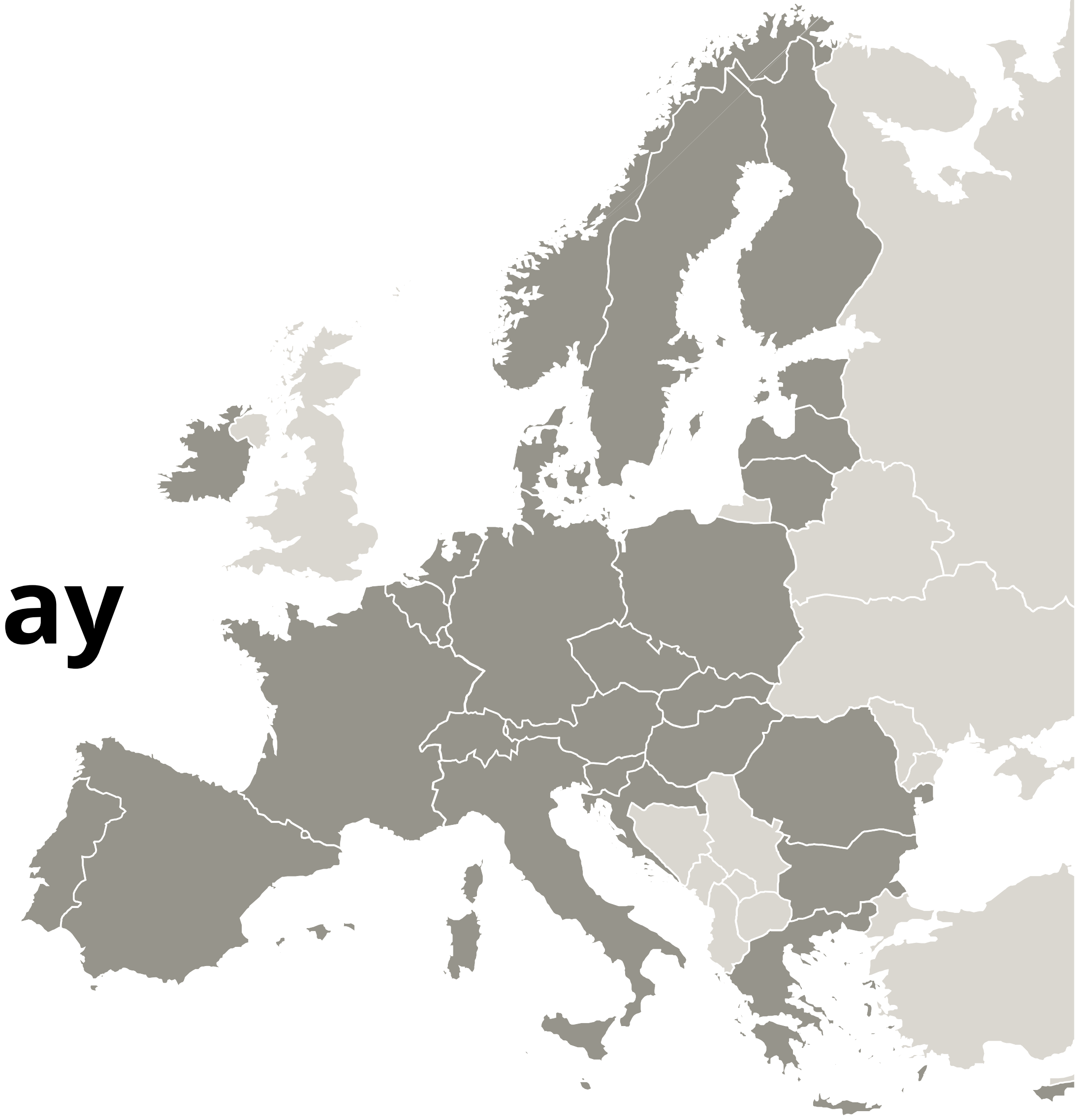
# Risk-based verification methodology state of play



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**18 November 2025**

Podgorica, Montenegro

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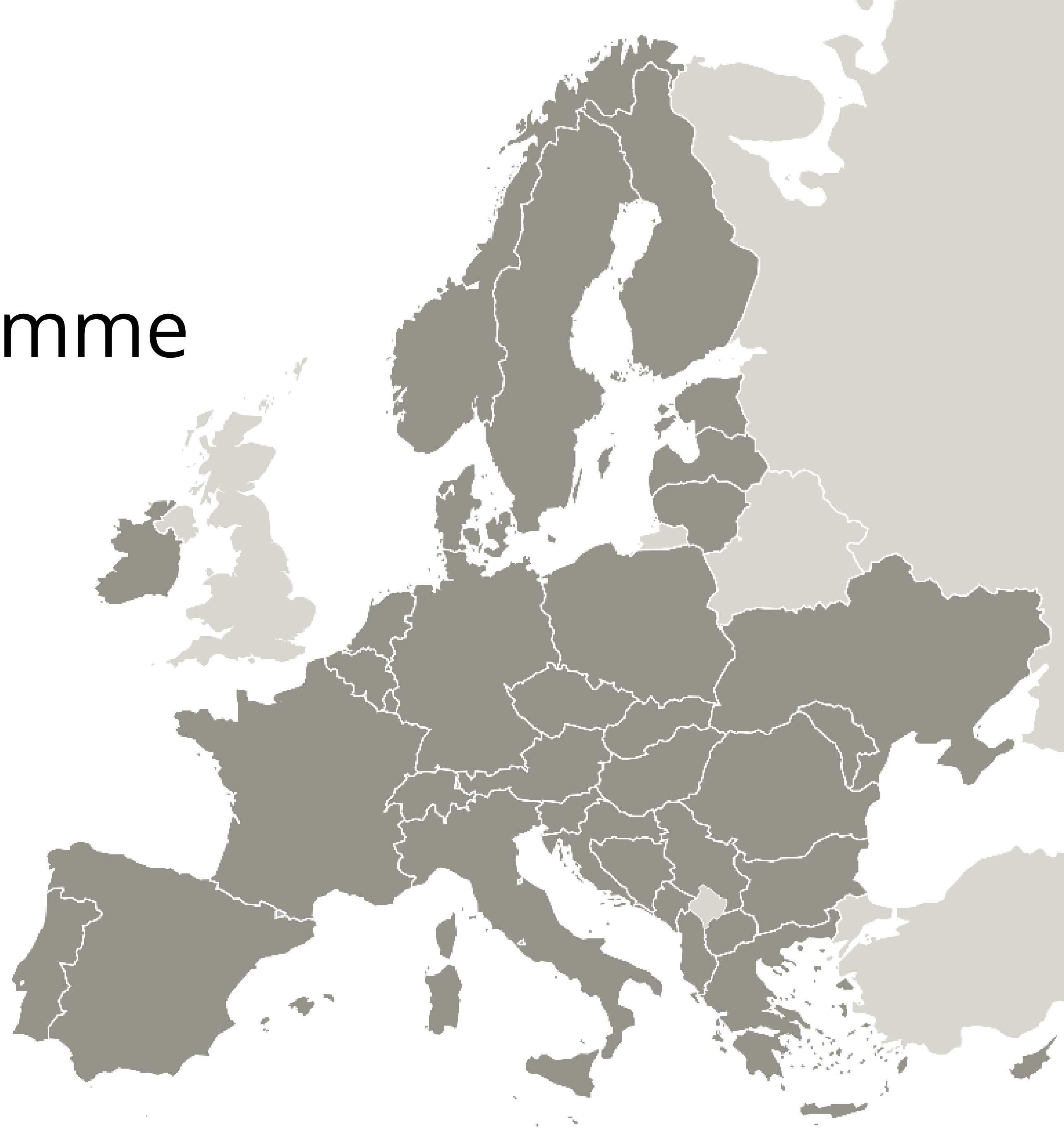
# Interreg Europe

## A truly European programme

**36**

**COUNTRIES INVOLVED**

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

€ **394m**
PROGRAMME BUDGET

**100%**
COMMITTED

€ **52m**
CERTIFIED (13.45%)

# 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

# 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.

PDF

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 ra |
|---|---|---|---|---|---|---|---|---|---|---|
| 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 actior | d 1/300 | d 1/300 | d 1/300 | Please select | 28 Aug 2023 | Euro | |
| 4 | External expert | LP01-002 | 20 - Manageme | 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 actior | d 1/300 | d 1/300 | d 1/300 | Please select | 29 Aug 2023 | Euro | |
| 7 | External expert | LP01-001 | 16 - Pilot actior | d 1/300 | d 1/300 | d 1/300 | Please select | 28 Aug 2023 | Euro | |
| 8 | External expert | LP01-002 | 20 - Manageme | d 1/300 | d 1/300 | d 1/300 | Please select | 29 Aug 2023 | Euro | |
| 9 | External expert | LP01-002 | 20 - Manageme | 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 updates

- **Summer 2025 :** First audit of operations (common sample) – no findings (3 findings cleared after the contradictory phase)
- **November 2025**: Second part of system audit (KR 8-10) + the follow up of the first system audit
- **Revision of RBMV methodology**: the updated Statistics tab in the Portal + the results of the Audit of operations 2026

# Time for questions

?

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# Thank you!

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