

# Experiences in using and reviewing RBMV in Interreg programmes managed by Poland

6-7 May 2026, Wrocław, Controllers Workshop

# Our risk-based methodologies

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- Methodology for selecting payment claims for verification (risky and non-risky payment claims)
- Methodology for sampling expenditures (only for risky payment claims)
- Methodology for selecting projects for on-the-spot verification

# Why our methodologies were changed ...

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## ❑ Review

- results of administrative and on-the-spot verifications
- results of audit of operations from 2014-2020 (from 2021-2027 available only now, will be taken into consideration in upcoming review)
- regular feedback from controllers (meetings, questionnaires)

## ❑ Checking the adequacy based on current (2021-2027) data

## ❑ System audit recommendations

# Methodology for selecting payment claims for verification



- The value of payment claim (weight **45%**)
- The categories of real costs in payment claim (weight 20%)
- The types of SCOs in payment claim (weight 10%)
- The value of irregularities in the project (weight 15%)
- The controller's assessment of cooperation with the project beneficiary (weight 10%)

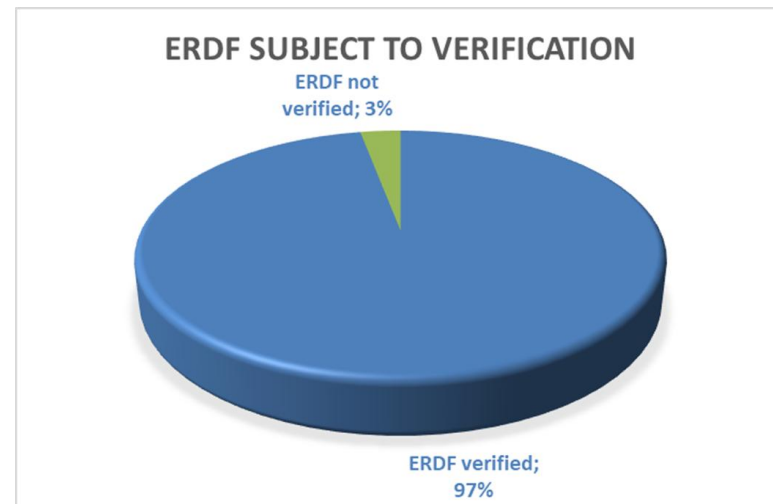
- The value of payment claim (weight **35%**)
- The categories of real costs in payment claim (weight **30%**)
- ~~The types of SCOs in payment claim (weight 10%)~~
- The value of irregularities in the project (weight 15%)
- The controller's assessment of cooperation with the project beneficiary (weight **20%**)

# Risk factor 1: Value of a payment claim

- Threshold has increased from 10 000 EUR to 12 000 EUR.
- Payment claims below the threshold do not have to undergo eligibility check (unless other factors count)

## Reasons for the change:

- Lower values set at the beginning to ensure safety margin set by the MA,
- With progress in programme implementation – other risk factors matter more (contribute to the final scoring in risk analysis).



## Risk factor 2 Real cost categories in payment claim

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- no real costs – low risk
- 1 real cost category other than infrastructure and works – medium risk
- real costs only in the category of infrastructure and works – high risk
- 2 or more real cost categories – significant risk



- 1 real cost category – medium risk
- 2 real cost categories – high risk
- 3 or more real cost categories – significant risk

## Risk factor 2 Real cost categories in payment claim

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### Reasons for the change:

- infrastructure and works – vast majority is verified during public procurement verification
- number of breaches identified in Staff cost category

## Risk factor 3 - The types of SCOs in payment claim

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Risk criteria :

- no simplified methods (SCOs) or only flat rate used in payment claim – low risk;
- other than flat rates SCO used in payment claim – high risk.

**Risk factor deleted !**

**Reasons for the change:**

- breaches identified in flat rates – double funding
- in 2014-2020 irregularities in lump sums identified (audit of operations)

**Eligibility of lump sum** – lack of audit trail and conditions not met (proof of contributing to final product, product delivered after project completion);

**All SCOs are checked !**

## Risk factor 4 - irregularities in the project

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Total  $\leq$  EUR 250 – low risk

EUR 250 < total  $\leq$  EUR 1 000 – medium risk

EUR 1 000 < total  $\leq$  EUR 10 000 – high risk

Total > EUR 10 000 – severe risk

**No changes introduced !**

## Risk factor 5 - the controller's experience in cooperation with the project beneficiary

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### Amendments:

- More emphasis was put on the quality of previous payment claims (number of errors, formal mistakes, expenditures excluded (etc.))
- Weight of the risk factor was increased (10% to 20% of total score) – the role of the controller professional judgement has been emphasized.

# Methodology for on-the-spot verification

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- Too many partners selected for on-the-spot control
  - can it be a reason to change a methodology...?



- Population covered by a methodology - art. 74.2 of CPR „(...) verifications shall be carried out before submission of the accounts in accordance with Article 98”. The AA raised doubts that Methodology was not in line with the requirement when it comes to how the population was defined. Population covered projects with signed contract, which plan to spend 40% of their budget in the proceeding accounting year.
- After one year, the methodology was changed completely.

# System audit

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**Only 1 recommendation referred to the RBMV (methodology for selecting payment claims)**

- Final recommendation: controller must repeat the risk analysis if – as a result of formal verification of a payment claim:
  - value of the payment claim or
  - number of real cost categories, have increased.

# System audit and audit of operation 2021-2027

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- confirmed conflict of interest in procurement, contractor had knowledge on technical documentation details which were not made public (family ties confirmed);
- mobile phone charges – double funding (as this category is paid under the flat rate for administration);
- accounting mistakes in salaries calculation;
- cash discount wrongly included in an invoice.



# Positive audit opinion issued

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# Challenges while using RBMV

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- Sampling expenditures: selecting item of highest value (also for unit costs). Especially in Staff, resulted in verifying expenditures of the same persons. Change introduced: sampling based on professional judgement of controller instead;
- Risk criterion „Assessment of cooperation with beneficiary” – different views of persons working at controller’s office. The same beneficiary may be assessed differently by different persons;
- Willingness to check 100% of first payment claims;
- Repeating the risk-analysis, as a result of audit recommendation.

## System audit – interesting facts

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- Justification for a **non-use** of certain risk criteria proposed in the *Reflection paper on RMBV*;
- When assessing risk criterion „previously identified irregularities”, irregularities from 2014-2020 should be taken into consideration;
- How to assess „cooperation with a beneficiary”, if controller does not know the beneficiary;
- Why SCOs are risky;
- Justification for 100% verification.

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