

**Interreg
Europe**



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Interact network

Audit authorities' & GoA members

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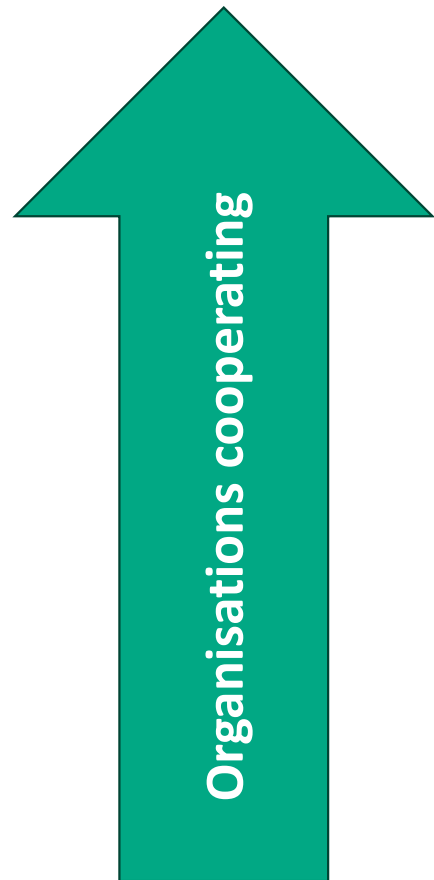


Interreg Europe milestones & targets

Measure ID	Name of measures	Milestones / target	Timeline for achievement	Pay-out value
4 (Inv)	Supporting capacity building of organisations	Milestone: MC approval of subsidy contract template	2028	TBD
		Milestone: MC approval of 1 st call's terms of reference	2028	TBD
		Milestone: MC approval of 1 st call projects	2029	TBD
		Target: n° of organisations cooperating across borders (33%)	2029	TBD
		Milestone: MC approval of 2 nd call's terms of reference	2029	TBD
		Milestone: MC approval of 2 nd call projects	2030	TBD
		Target: n° of organisations cooperating across borders (66%)	2030	TBD
		Milestone: MC approval of 3 rd call's terms of reference	2030	TBD
		Milestone: MC approval of 3 rd call projects	2030	TBD
Target: n° of organisations cooperating across borders (100%)	2031	TBD		

Total estimated cost of the measure: 342 MEUR Interreg funds + 20% nat. financing to finance **240 cooperation projects** with a duration of 4 years and an average of **1.4MEUR** Interreg funds per project, involving 7 to 8 partners on average

Interreg Europe framework



EC <> programme

PBA based

Payment
application :
MA

Programme <> beneficiaries

Cost-based

National
controllers

- **SCOs: staff, office, travel**
- **Real costs: external expertise & services, equipment (infrastructure and works**

NRP Annex XI

ANNEX XI
Template for the payment applications

For output-based interventions

Seq. number	Specific Objective	Chapter	Measure	Output indicator as established in Regulation XXX (Performance regulation)		Requested amount	Institution responsible for verifying the information provided and for keeping the documents for the audit trail
				<i>Unit of measurement</i>	<i>Output reported</i>		
Total requested for output-based interventions							

MA ? Required degree of independence?

NRP Annex XII

ANNEX XII

Template for the management declaration

Reference: Article 59(1), point (c) [annual assurance package]

I/We, the undersigned, [First Name(s), Surname(s)], in my/our capacity as [Function] of [Member State Responsible authority], taking into account my/our obligations under Regulation XX [Fund]

Hereby declare that, in relation to the implementation of the National and Regional Partnership Plan of [country] approved by the Commission Implementing Decision of [date] on the approval of the assessment of the National and Regional Partnership Plan for [Member State] ([reference]), based on my own judgement and on the information at my disposal, in particular the results from the national control and audit systems described in the Plan:

1. The funds were properly used in accordance with the applicable law with a view to achieving the objectives established in the National and Regional Partnership Plan.
2. The data entered into the payment applications submitted to the Commission [as referred to in point (a) of paragraph 1 of Article 59 [Assurance package] for the financial year 20[xx] are complete, accurate and reliable, that the information on the implementation progress of the measures of the Plan [Annexed herein] provides a true and fair view of the implementation progress and that the audit trail for the
2. The data entered into the payment applications submitted to the Commission [as referred to in point (a) of paragraph 1 of Article 59 [Assurance package] for the financial year 20[xx] are complete, accurate and reliable, that the information on the implementation progress of the measures of the Plan [Annexed herein] provides a true and fair view of the implementation progress and that the audit trail for the measures concerned is in place.
3. The management and control systems in place function properly, ensure the legality and regularity of the underlying transactions and give the necessary assurances that the funds were managed in accordance with all applicable rules, including on prevention, detection, correction, reporting and follow-up of irregularities including conflicts of interests, corruption, double funding and fraud prevention, in accordance with the principle of sound financial management and in compliance with the applicable law[, including applicable public procurement and State aid rules].

Achievement of milestones & targets

Milestone (M)/target (T)	Audit trail
M: MC approval of subsidy contract template	<ul style="list-style-type: none"> • MC decision notes
M: MC approval of 1st/2 nd /3 rd /4 th call terms of reference (ToR)	<ul style="list-style-type: none"> • MC decision notes • publication of ToR on programme website
M: MC approval of 1st/2 nd /3 rd /4 th call projects	<ul style="list-style-type: none"> • MC decision notes • Applications assessed and approved in line with terms of reference (<i>verified by auditors based on a sample of projects</i>)?
M: project mid-term reviews completed	<ul style="list-style-type: none"> • Mid-term review notes sent to project partners
T: organisations cooperations across borders (33%>66%>100%)	<ul style="list-style-type: none"> • Statistics/excel table drawn from programme monitoring system based on application forms • Partners listed in application forms (verified by auditors based on sample?)

Compliance with applicable law

Applicable law	Audit trail
Compliance with public procurement rules	<ul style="list-style-type: none"> List of contracts Invoices
Compliance with state aid rules	NB.: GBER only compatible with cost-based relations with beneficiaries (real costs / SCOs)
Compliance with principle of sound financial management Art. 33 of EU Financial Regulation?: <ul style="list-style-type: none"> economy (best price), efficiency (resources use <> results achieved) effectiveness (objectives achieved?) 	<ul style="list-style-type: none"> Progress report vs application form ? If procurement rules respected, then this is also respected? If milestones and targets are achieved (agreed by EC), then this is also respected?
conflict of interest, corruption, double-funding, fraud prevention	<ul style="list-style-type: none"> Measures laid down in MCSD are followed
DNSH/equal opportunities?	<ul style="list-style-type: none"> Interreg exempted or “neutral”

Compliance with applicable law

NRP Annex XIII

ANNEX XIII Template for the annual audit opinion

Reference: Article 53(2), point (a) [functions of the audit authority]

1. INTRODUCTION

I/we, the undersigned, representing the [name of the audit authority/ies], independent in the sense of paragraph 5 of Article 49 [Plans authorities] of Regulation XX [NRP Regulation], have audited:

- i. the completeness, accuracy and reliability of the data entered in the payment applications submitted to the Commission for the financial year [20xx] [as referred to in point a of paragraph 1 of Article 59 [Assurance package];
- ii. the use of the funds in compliance with the applicable law; and
- iii. the functioning of the management and control system.

and verified:

- i. the management declaration(s) [prepared and signed by the managing authorities] in accordance with paragraph (a) of Article 59(1) [annual assurance package],

in order to issue an audit opinion in accordance with point (a) of Article 53(2) [Functions of the audit authority].

4. OPINION

Either

(Unqualified opinion)

In my opinion, and based on the audit work performed,

(1) Data entered in the payment application(s):

- the data entered in the payment application(s) submitted for the financial year 20[xx] is complete, accurate and reliable.

(2) The management and control system in place as at the date of this audit opinion:

- the management and control system put in place functions properly and ensure the effective and timely protection of the financial interests of the Union and the legality and regularity of the underlying transactions

The audit work carried out does not put in doubt the assertions made in the management declaration.

(3) the use of the funds:

- is compliant with the applicable law.

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