

LUXEMBOURG

Territorial Cooperation Programme, ESPON 2013
CCI 2007CB163PO022

SECTION	DESCRIPTION
<p>1. General</p> <p>1.1. Information submitted by:</p> <ul style="list-style-type: none"> • Member State • The main contact point <ul style="list-style-type: none"> ○ Name of the institution ○ Responsible unit ○ Address ○ Telephone, fax ○ E-mail address ○ Title (Mr/Mrs) ○ Name and Surname ○ Position within the unit 	<p>Ministry of the Interior and for Spatial development, Luxembourg</p> <p>Department for Spatial Development</p> <p>1 Rue du Plébiscite Tel: +352 24786934 Fax +352 406695 thiemo.eser@mata.etat.lu Mr Thiemo W. Eser Responsible European Affairs</p>
<p>1.2. The information provided describes the situation on :</p>	<p>01.01.2008</p>
<p>2. System Structure</p> <p>What kind of system did you opt for?</p> <ul style="list-style-type: none"> - a <u>centralized control system</u>: a control body appointed at central level to carry out the control for all beneficiaries on the territory (please continue with question 2.1) or - a <u>decentralized control system</u>: the beneficiaries proposes a controller who is authorized by a central MS body or selects a controller from a short list provided by the MS (please continue with question 2.2)? 	<p>A centralized control system</p>



<p>2.1 Centralised Control System Please describe the <u>system</u>. Please indicate if the control is carried out by civil servants or by an external audit firm appointed for this specific mission. In case of an external audit firm, please explain how it was/will be appointed. <u>Contact details of the controller</u> Please provide the contact details of the designated body who will undertake the controls.</p>	<p>The control will be carried out by persons employed and/or contracted by the Ministry of Finance, Directorate of Financial Controls (DCF)</p> <p><u>Control Body 1</u></p> <ul style="list-style-type: none"> <input type="radio"/> Name of the institution Ministère des Finances <input type="radio"/> Responsible unit: Direction du Contrôle financier (DCF) <input type="radio"/> Address 3, rue de la Congrégation, L-1352 Luxembourg <input type="radio"/> Telephone, fax Tel +352-2478-4652 – Fax +352 26202694 <input type="radio"/> E-mail address Raymond.Binsfeld@dcf.etat.lu <input type="radio"/> Title (Mr/Mrs) Mr <input type="radio"/> Name and Surname Raymond Binsfeld <input type="radio"/> Position within the unit Contrôleur financier coordinateur <p>No external controller</p>
<p><u>Contact details supervisory body</u> In case of an external controller, please specify the body fulfilling the supervisory duties and the contracting.</p> <p><u>Controller's qualification</u> Which minimum requirements (degrees, work experience, national qualifications, and/or registration in professional organisations) does the controller under the centralized system described above shall fulfil?</p>	<ul style="list-style-type: none"> • University degree in economics, accounting, finance, computer science and information management • 22 years of experience in controlling, auditing and accounting (Banking Sector and Public Sector) • Knowledge of international auditing standards • Sound knowledge of the EU regulatory framework for Structural Funds • Fair knowledge of English, French and German languages

2.2 Decentralized Control System

Please describe the system.

- Will the beneficiary select a controller from a list of several public and/or private control bodies established on MS level beforehand
- Or
- will the beneficiary propose an independent controller (internal or external), who is then authorized at central level before the first expenditure is reported and confirmed (please also refer to the guidance note established by the CU attached)?

In both cases, please explain the procedure for establishing the shortlist or authorizing the controller.

If appropriate, please give also examples of types of possible control bodies.

In case of use of shortlist of controllers, please provide the list (if not available yet, please indicate date of publication of shortlist).

Controllers' qualification:

Please explain the minimum requirements for a controller to act as Project partner/Lead partner controller (e.g. degrees, work experience, national qualifications, and/or registration in professional organisations).

For the approbation/selection of controllers at central level, we suggest using the checklist provided in Annex 4 of the guidance note. Please confirm the use of this document or explain what kind of other document(s) (which has to be at least equivalent) you will use instead. Copy of the

<p>equivalent documents should be provided to the ESPON Coordination Unit.</p> <p>Contact details of the central approbation body</p> <p>Please indicate the contact details of the central body in charge of establishing the shortlist of selected control bodies or the body in charge of authorizing the controller proposed by a project partner.</p>	
--	--

<p>4. Separation of Functions</p> <p>Please explain how your Member State will ensure a clear separation of functions between the different bodies having responsibilities for the management and control of project(s) and/or the programme. If appropriate, please provide an organization chart to document the separation of functions between the bodies or units in charge of</p> <ul style="list-style-type: none"> - project activities and finances - the verification of the project expenditure and delivery of the products and services (so-called "first level control" according to Article 16 of Regulation 1080/2006) - the sample checks on operations (the so-called "second level audit" according to Article 14 (2) of Regulation 1080/2006 and Article 62 of Regulation 1083/2006) - and project approval/Monitoring Committee representation (according to Article 63 of Regulation 1083/2006)? 	<p>The Ministry of Finance is entirely independent of the Ministry of the Interior and for Spatial Development and will not participate in any ESPON projects. It functions also as the Financial controller for the ESPON Managing Authority.</p> <p>Second level audits are performed by an independent governmental body The Inspection Generale de Finance.</p> <p>MA and MC member do not belong to the Ministry of Finance.</p>
---	---

<p>5. First Level Control Delays</p> <p>How do you ensure that the first level control is carried out within 2 months after receipt of the documents?</p> <p>Three months are requested by the regulation 1080/2006, but the Lead Partner will also need</p>	<p>Time limits will respect requirements set by the Programme and EU regulations. Time limits will be set by internal rules for the civil servants performing the controls.</p>
---	---

RB

<p>two months after reception of the certification from the Project Partners to establish its own certification. This will allow the project to present a reimbursement claim four months after the completion of the six months reporting period)?</p>	
<p>6. Quality Assurance/Guidance to FLC bodies</p> <p>The programme will establish</p> <ul style="list-style-type: none"> - ESPON control guidelines - a template for a FLC checklist - a template for a FLC report. - A control certificate inside the progress report to be signed by the FLC. <p>The use of these standardized documents will be obligatory.</p> <p>Have you provided any additional guidance to the body/bodies in charge of first level control to ensure sound financial control (such as written guidelines, training)</p> <p>If yes please provide</p> <ul style="list-style-type: none"> - the reference - the date - related documentation (if applicable). <p>Copies of the additional guidance documents should be provided to the ESPON Coordination Unit as soon as they will become available.</p>	<p>We confirm this.</p> <p>Yes, all material made available via the Coordination Unit.</p> <ul style="list-style-type: none"> • Published on the web site of the Ministry of the Interior and for Spatial Development Updated regularly. Copies provided to ESPON Programme regularly. • Due to the expected relatively low number of project partners periodical seminars for project partners will be organized in conjunction with other Interreg/Network Programmes in Luxembourg.
<p>Please describe how you will ensure that the guidance is followed and the requirements resulting Article 60 b) of Regulation (EC) No 1083/2006 and from the ESPON 2013 control guidelines and ESPON 2013 control certificate are respected.</p>	<p>All requirements of the article will be respected by the employees since they are listed in the guidelines for auditing project partners located in this State.</p> <p>On the spot checks will be implemented for all beneficiaries.</p>



<p>7. Control Cost</p> <p>Who will pay for the control? Will it be provided for free (by the MS) or will the cost be borne by the Lead/Project partner and thus reported as eligible cost within the project?</p> <p>If the control cost is borne by the beneficiary and to be reported as eligible project cost, please provide details on how the cost is calculated, what is the basis for the payment (e.g. service contract) and to whom it has to be paid.</p>	<p>For free for the beneficiaries. All costs for FLC will be paid by the State.</p>
<p>Name, Title + Organisation of Signatory for the MS</p>	<p>Place, Date and Stamp</p>

Thank you in advance for sending the filled-in questionnaire including relevant annexes **by 7 September 2007** to the following address:

ESPON Coordination Unit
 CRP HT – BP 144
 L-4221 Esch sur Alzette
 Luxembourg

If you need assistance or any further information/details for filling in the document, please contact Sara Ferrara (e-mail: sara.ferrara@espon.eu Tel. +352. 54.55.80.705).

Raymond BINSFELD
 Contrôleur financier

22 NOV. 2007

