

Territorial Cooperation Programme, ESPON 2013  
CCI 2007CB163PO022

SECTION	DESCRIPTION
<p><b>1. General</b></p> <p>1.1. Information submitted by:</p> <ul style="list-style-type: none"> <li>• Member State</li> <li>• The main contact point               <ul style="list-style-type: none"> <li>○ Name of the institution</li> <li>○ Responsible unit</li> <li>○ Address</li> <li>○ Telephone, fax</li> <li>○ E-mail address</li> <li>○ Title (Mr/Mrs)</li> <li>○ Name and Surname</li> <li>○ Position within the unit</li> </ul> </li> </ul>	<p>GREECE MINISTRY OF ECONOMICS SINGLE PAYING AUTHORITY FIRST LEVEL CONTROL UNIT (UNIT D) 11, Navarchou Nikodimou str. 105 61 Athens ( tel: +30 2131500400, fax: +30 2131500413, e-mail:spa@mmec.gr)</p>
<p>1.2. The information provided describes the situation on :</p>	<p>06/09/2007</p>
<p><b>2. System Structure</b></p> <p>What kind of system did you opt for?</p> <ul style="list-style-type: none"> <li>- 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)</li> <li>or</li> <li>- 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)?</li> </ul>	<p>The audit system for the organisation of the First Level Control System in the New Programming Period 2007-2013, already proposed but not yet approved, is a <u>decentralized control system combined with an approval from a control body appointed at central level</u>. The beneficiaries select a controller from a short list provided by the MS to carry out the control and to certify their expenses. The central body carries out sample and on the spot checks.</p>

<b>2.1 Centralised Control System</b>	
<p><u>Please describe the 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.</p>	<p>Sample and on the spot checks are carried out by the Central Control Body, which is overall responsible for the approval of controls</p>
<p><u>Contact details of the controller</u> Please provide the contact details of the designated body who will undertake the controls.</p>	<p><u>Central Control Body</u> Single Paying Authority, First Level Control Unit 11, Navarchou Nikodimou, 10561 Athens, Greece Contact (Dimitrios Sousounis, 11, Navarchou Nikodimou, 10561 Athens, Greece, tel: +30 2131500400, fax: +30 2131500413, e-mail:spa@mcec.gr)</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>Central Control Body</u> Single Paying Authority, First Level Control Unit 11, Navarchou Nikodimou, 10561 Athens, Greece Contact (Dimitrios Sousounis, 11, Navarchou Nikodimou, 10561 Athens, Greece, tel: +30 2131500400, fax: +30 2131500413, e-mail:spa@mcec.gr)</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>	<p>The controllers have extensive experience on co-funded projects in mainstreaming CSF projects.</p> <ul style="list-style-type: none"> <li>Central Control System - The minimum requirements of the civil servants working for the central control body are either a University or a Post Graduate degree in Economics and a working experience of at least three years as a controller (independent or not) or a University degree and a working experience of at least five years as a civil controller.</li> </ul>

<p><b>2.2 Decentralized Control System</b> Please describe the system.</p> <ul style="list-style-type: none"> <li>- Will the beneficiary select a controller from a list of several public and/or private control bodies established on MS level beforehand</li> </ul> <p>Or</p> <ul style="list-style-type: none"> <li>- 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)?</li> </ul> <p>In both cases, please explain the procedure for establishing the shortlist or authorizing the controller.</p> <p>If appropriate, please give also examples of types of possible control bodies.</p> <p>In case of use of shortlist of controllers, please provide the list (if not available yet, please indicate date of publication of shortlist).</p> <p><u>Controllers' qualification:</u></p> <p>Please explain the <u>minimum requirements</u> for a controller to act as Project partner/Lead partner controller (e.g. degrees, work experience, national qualifications, and/or registration in professional organisations).</p> <p>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>	<p>The beneficiary will select a controller from a list of several independent controllers established on MS level beforehand. The controller has to be independent from the Project or Lead Partner Organisation. External Controllers selected from a short list (registered in certain professional organisations approved by international auditing standards with adequate proven experience in EC projects' financial administration or audits of EC projects)</p> <p>The procedure, already proposed, for establishing the shortlist of potential controllers consists of the following steps:</p> <ul style="list-style-type: none"> <li>o An invitation, at national level, to auditors registered in certain professional organisations with adequate proven experience in EC co-funded projects' financial administration or audits of EC projects and a good command of the English language (depending on the OP official language).</li> <li>o Pre-selection of auditors with a written procedure on issues concerning relevant National and European Rules and Laws.</li> <li>o Training of the auditors who have succeeded in written exams on control tools (audit guidelines, questionnaires, standardized programme documents etc.).</li> <li>o Final selection and authorization of the controllers with a written exam on a similar real case. The authorization procedure will be repeated every two years period.</li> </ul>
<p><u>Controllers' qualification:</u></p> <p>Please explain the <u>minimum requirements</u> for a controller to act as Project partner/Lead partner controller (e.g. degrees, work experience, national qualifications, and/or registration in professional organisations).</p> <p>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>	<p>The <u>minimum requirements</u> for a controller to act as project partner/Lead partner controller are those prerequisites necessary to participate also in the authorization procedure and being granted his/her authorization as a controller. (Details in sections 2.1 and 2.2)</p> <p>The checklist provided in Annex 4 properly adjusted will be submitted by the controller to the Paying Authority with full documentation of the relevant certified cost claim.</p>

<p>equivalent documents should be provided to the ESPON Coordination Unit.</p>	
<p><u>Contact details of the central approbation body</u> 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>Single Paying Authority 11, Navarchou Nikodimou, 10561 Athens, Greece Contact (Dimitrios Sousounis, 11, Navarchou Nikodimou, 10561 Athens, Greece, tel: +30 2131500400, fax: +30 2131500413, e-mail:spa@mneec.gr)</p>

<p><b>4. Separation of Functions</b></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"> <li>- project activities and finances</li> <li>- 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)</li> <li>- 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)</li> <li>- and project approval/Monitoring Committee representation (according to Article 63 of Regulation 1083/2006)?</li> </ul>	<p>According to the system the bodies involved within the Member State are:</p> <ol style="list-style-type: none"> <li>1. OP Management Structures <ul style="list-style-type: none"> <li>- Ministry of Economy &amp; Finance: Special Service for Strategy, Planning and Evaluation of Development Programmes -Unit A' Strategies &amp; Policies: Its representatives participate in the Monitoring Committee.</li> </ul> </li> <li>2. Project Partners/Lead Partners: <ul style="list-style-type: none"> <li>In charge of the project implementation and the follow-up of the progress of the project until its completion.</li> </ul> </li> <li>3. First Level Control <ul style="list-style-type: none"> <li>• Independent Controllers: In charge of the Project Partners / Lead control, according to International Accounting Standards and Standard Procedure (National Law, European Regulations, audit guidelines, questionnaires, standardized programme documents etc.). The checklist will be completed by the external controllers, who will certify the expenses and send the documentation to the Single Paying Authority.</li> <li>• Central Body <ul style="list-style-type: none"> <li>In charge of approving the certifications of expenditure and responsible for the sample and on the spot checks.</li> </ul> </li> </ul> </li> </ol> <p>The separation of functions will be described by the New National Law that will define all issues of the New Programming Period replacing the Law 2860/2000.</p>

<p><b>5. First Level Control Delays</b></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 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>The regulation requires the control to be performed within 3 months. As the suggested control system is a decentralised one, the Project or Lead Partner is responsible for the first level control to be carried out in a due time in order to allow the Lead partner to submit the progress report to the JTS within the fixed deadlines</p>
<p><b>6. Quality Assurance/Guidance to FLC bodies</b></p> <p>The programme will establish</p> <ul style="list-style-type: none"> <li>- ESPON control guidelines</li> <li>- a template for a FLC checklist</li> <li>- a template for a FLC report.</li> <li>- A control certificate inside the progress report to be signed by the FLC.</li> </ul> <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"> <li>- the reference</li> <li>- the date</li> <li>- related documentation (if applicable).</li> </ul> <p>Copies of the additional guidance documents should be provided to the ESPON Coordination Unit as soon as they will become available.</p>	<p>Training will be provided to the external controllers on control tools (audit guidelines, questionnaires, standardized programme documents etc.) based on the guidelines provided by the Programme.</p>

<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>	<ol style="list-style-type: none"> <li>1. The external controllers will be strictly selected by the national procedure and their capacities &amp; skills will be re-examined and verified every two years.</li> <li>2. The Civil Servants of the Single Paying Authority having extensive experience will carry out on the spot verifications of the specific operations. These verifications will be performed on a sample basis, in accordance with the EC Regulations &amp; International Auditing Standards.</li> </ol> <p>The above procedure verifies that the co-financed projects and services are delivered and that all expenditures declared by the beneficiaries for the project have been incurred and are fully in compliance with the EC and National Rules.</p>
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<p><b>7. Control Cost</b></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>The cost of the independent controllers will be borne by the Lead/Project partner and thus will be reported as eligible cost within the project. The basis for the payment will be a service contract between the beneficiary and the authorized independent controller. The calculation of the cost will be based on the required audit time. Guidelines will be provided to all potential beneficiaries concerning the calculation of these costs.</p> <p>The cost of the Central Body control and the Civil Servants dealing with the relevant projects will be provided by the MS</p>
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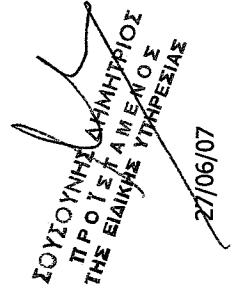
<p><b>Name, Title + Organisation of Signatory for the MS</b></p>	<p><b>Place, Date and Stamp</b></p>
<p>MINISTRY OF ECONOMICS SINGLE PAYING AUTHORITY FIRST LEVEL CONTROL UNIT (UNIT D) 11, Navarchou Nikodimou str. 105 61 Athens ( tel: +30 2131500400, fax: +30 2131500413, e-mail:spa@mneec.gr)</p>	

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).

ΕΛΛΗΝΙΚΗ ΔΗΜΟΚΡΑΤΙΑ  
ΥΠΟΥΡΓΕΙΟ ΟΙΚΟΝΟΜΙΑΣ  
ΚΑΙ ΚΡΕΤΤΟ  
ΓΡΑΦΕΙΟ ΣΥΝΤΑΚΤΗΡΙΑΣ



27/06/07

