



MINISTERIO
DE AGRICULTURA, ALIMENTACIÓN
Y MEDIO AMBIENTE

SECRETARIA GENERAL DE AGRICULTURA Y
ALIMENTACIÓN

DIRECTORA GENERAL DE DESARROLLO RURA
Y POLÍTICA FORESTAL

Begoña Nieto Gilarte

Mrs. Ann-Gritt Neuse
ESPON Coordination Unit
4, rue Erasme
L-1468 Luxembourg – Kirchberg
Grand Duchy of Luxembourg

Madrid, 05 de febrero de 2013

Dear Mrs. Neuse,

Please, find enclosed an updated version of the *questionnaire description of national First Level Control description system for Spain*, which modifies and corrects the one sent last year (version 18th May, 2012).

The attached documents will be both emailed and posted to the above mentioned address.

Yours sincerely,



ESPON 2013 Programme – Member State's Description of the First Level Control System according to Article 16 of Regulation 1080/2006

Territorial Cooperation Programme, ESPON 2013
CCI 2007CB163PO022

SECTION	DESCRIPTION
1. General	
<p>1.1. Information submitted by:</p> <ul style="list-style-type: none"> • Member State • The main contact point ○ Name of the institution ○ Responsible unit ○ Address ○ Telephone, fax ○ E-mail address ○ Title (Mr/Mrs) ○ Name and Surname ○ Position within the unit 	<p>SPAIN</p> <p>Ministry of Agriculture, Food and Environment Directorate General for Rural Development and Forest Policy Gran Vía de San Francisco, 4 28071 Madrid, Spain Ph: +34 913 476 620 Fax: +34 913 471 506 rwojskip@magrama.es Mrs. Rocío Wojski Pérez Jefa de Área de Política Territorial (<i>Head of Unit Territorial Policy</i>)</p>
<p>1.2. The information provided describes the situation on :</p>	<p>2nd January, 2013</p>
2. System Structure	
<p>What kind of system did you opt for?</p> <ul style="list-style-type: none"> - <u>a 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) <p>or</p> <ul style="list-style-type: none"> - <u>a 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 decentralised control system</p>

2.1 Centralized Control System	
<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>	N/A
<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>Control Body 1</u></p> <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><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>Supervisory Body 1</u> Name of body,</p> <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><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>	

2.2 Decentralized Control System	
<p><u>Please describe the system.</u></p> <ul style="list-style-type: none"> - Will the beneficiary select a controller from a list of several public and/or private control bodies established on MS level beforehand <p>Or</p> <ul style="list-style-type: none"> - 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)? <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>The beneficiary proposes an independent controller who is then authorised at central level.</p> <p>Once a project with a Spanish partner is approved, the central level authority will contact them, explaining how they should propose a first level controller at their own expense. The task that will have to be accomplished by the controller, as well as the controller's qualifications in terms of competence, experience and independence will be explained to the beneficiary. The controller proposed by the beneficiary will be assessed by the central authority and then approved provided the necessary qualifications are met. The approved controller will be provided with directions on their job.</p> <p>A list of all the designated first level controllers will be kept at the Central Approbation Body.</p> <p>The Central Approbation Body (see details below) has its competences defined by the Government Regulation that establishes the functions of the Ministry of Agriculture, Food and Environment (the current one is <i>Real Decreto</i> 404/2012 de 17 de febrero). For this Directorate of the Ministry (Directorate General for Rural Development and Forest Policy), the Regulation determines competences on, inter alia, coordination and elaboration of programmes with Community support, including management of Community funding, application for Community support and certification of expenses.</p> <p>All this provides ample experience to this unit for the supervision of the financial control needed in the ESPON Programme.</p>
<p><u>Controllers' qualification:</u> 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 'Designation Checklist & Certificate' provided within the ESPON 'First</p>	<p>The central authority shall use the checklist provided by the CU in Annex 4 to assess the qualifications of the proposed controller before given its approval.</p>

<p>Level Control Documents'. 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 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><u>Central Approbation Body</u></p> <ul style="list-style-type: none"> ○ Name of the institution: Ministry of Agriculture, Food and Environment ○ Responsible unit: Technical Support Unit for the Directorate General for Rural Development and Forest Policy ○ Address: Gran Vía de San Francisco, 4. 28071 Madrid ○ Telephone, fax: +34 914 471 540/ +34 913 473 825 ○ E-mail address: mvegalv@magrama.es ○ Title (Mr/Mrs) Mrs ○ Name and Surname: María Cruz Vega Álvarez ○ Position within the unit: Technical Director

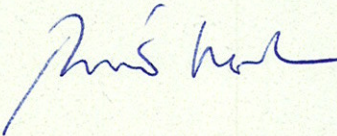

<p>3. Separation of Functions</p>	
<p>Please explain how your Member State will ensure a clear separation of functions between the different bodies having responsibilities for the management and control of project(s) and/or the programme. If appropriate, please provide an organisation chart to document 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 project activities and finances shall be carried out by each beneficiary.</p> <p>The first level control shall be done by the controllers appointed and approved according to the way described in this questionnaire.</p> <p>The Spanish member in the second level control shall come from the <i>Intervención General de la Administración Estado</i>, the unit of the Ministry of Economy and Finance responsible for auditing all public expenditure at the central Administration.</p> <p>The project approval is done at the Monitoring Committee of ESPON. The Spanish representation in the MC belongs to the Territorial Policy Unit, which is part of the Deputy Directorate General for Promotion of the Development of Rural Regions, from the Directorate General for Rural Development and Forest Policy, but independent, both at and administrative level and a thematic scope, from the Central Approbation Body, held by the Technical Director, from the Technical Support Unit.</p>

4. First Level Control Delays	
<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>Specific instructions shall be given to the first level controllers and the beneficiaries to that effect. It shall be made clear to them the crucial importance of this time constraint for the smooth functioning of the process. And also that the possibility of their acting as financial controllers in the future shall be dependant on their compliance with the 2 months deadline.</p>

5. Quality Assurance/Guidance to FLC bodies	
<p>The programme established</p> <ul style="list-style-type: none"> - ESPON control guidelines - a template for a First Level 'Control Checklist'; - a template for a First Level 'Control Report'; - a First Level 'Control certificate – Lead Partner' and a First Level 'Control Certificate – Project Partner'; - a 'Designation Checklist & Certificate' only to be used in countries with decentralized FLC system. <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</p>	<p>There is no additional guidance at the moment.</p>

as they will become available.	
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>The system as described already should ensure that the guidance is followed. The financial controllers approved shall be given clearly the task of verifying that the expenditure declared by the beneficiaries for operations of the Programme has actually been incurred and complies the Community and national rules.</p> <p>A general supervision shall be undertaken by the Central Approbation Body, including the checking of the quality of the first level controllers' certifications at least once for each financial controller designated during the ESPON 2013 Programme.</p>

6. Control Cost	
<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 shall be borne by the project partner and reported as an eligible cost.</p> <p>The cost shall be calculated on the basis of the actual tasks of financial control corresponding to the level of eligible costs of the project beneficiary. An initial estimation is that the cost of financial control should not exceed 2% of the project cost for the beneficiary.</p> <p>If the financial controller is external a service contract shall be signed between beneficiary and controller. If the beneficiary is a public administration body, the controller could be a specific department within it who is in charge of financial control and has been explicitly authorised by the Central Approbation Body. In this case, before giving its authorisation, the Central Approbation Body shall verify that the internal department proposed as controller is distinct from and has no subordination to the project unit of the beneficiary in charge of implementing the project and providing results, and therefore can perform its role with independence.</p>

Name, Title + Organisation of Signatory for the MS	Place, Date and Stamp
<p>Rocío Wojski Pérez Head of Unit Territorial Policy Directorate General for Rural Development and Forest Policy Ministry of Agriculture, Food and Environment</p>	<p>Madrid, 4th February 2013</p>  

Thank you in advance for sending the filled-in questionnaire including relevant annexes to the following address:

ESPON Coordination Unit

CPR HT – BP 144
I-4221 Esch sur Alzette
Luxembourg

If you need assistance or further information/details for filling the document, please contact Ann-Gritt Neuse (e-mail: ann-gritt.neuse@espon.eu,
Tel. +352. 54.55.80.693)