

First level control system of the Interreg Baltic Sea Region

NORWAY

FLC system: Decentralised

Controller selection: The Norwegian lead partner (LP) or project partner (PP) is free to propose an independent external or internal qualified first level controller. The controllers can be public or private.

Based on the template "Specification of the first level controller", filled out by the LP/PP and the first level controller, BDO AS will evaluate whether the controller satisfy the criteria for becoming a first level controller in the Interreg Baltic Sea Region Programme.

The main rule for being registered as a first level controller will be the title of Registered Public Accountant or State Authorised Public Accountant as sanctioned by the Financial Supervisory Authority of Norway.

These bodies satisfy national audit guidelines for public organisations. Approval from the central Approbation body will be needed in each instance.

A list of pre-approved first level controllers is prepared on the basis of previously approved first level controllers. This list is available at BDO AS. Even though a first level controller is pre-approved, BDO AS will have to approve a first level controller for each LP/PP in each project.

<http://interreg.no/first-level-controller/>

Controller's qualification: The first level controller validating the expenditure and activities of the LP/PP must fulfil the requirements set in the Programme Manual. In addition he/she has to comply with the national audit guidelines:

- minimum requirements on qualifications;
- relevant work experience;
- knowledge of English language;

- knowledge of EU and Norwegian regulations, such as public procurement;
- knowledge of the Baltic Sea Region Programme rules
- requirement for updating of the qualification;
- requirement to meet the standards on independence from the beneficiary

Controller approbation:

The controlled LP/PP submits a filled-out and signed checklist (this is the template named "Specification of the first level controller") to the Approbation body. The Approbation body confirms each particular first level controller by signing the approbation certificate.

The first level controller has to be officially confirmed by the Approbation body before the first expenditure can be validated and reported.

Approbation body:

BDO AS
Audit / Oslo
Vika Atrium, Munkedamsveien 45 PB 1704 Vika,
NO-0121 OSLO

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Costs of the FLC:

The LP/PP pays the controller a usual fee for audit and controls. This expenditure can be reported as part of the project expenditure and co-financed by the Interreg Baltic Sea Region.