



Special EU Programmes Body
Foras Um Chláir Speisialta An AE
Boord O Owre Ocht UE Projects

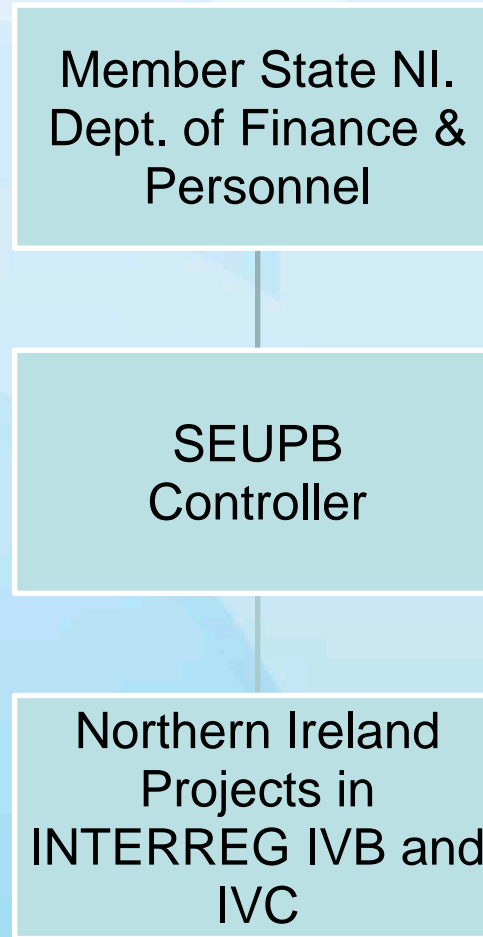
First Level Control Atlantic Area

The System in Northern Ireland

18th January 2010

Helen Clarke

Overview of FLC System in Northern Ireland



First Level Control Arrangements

- All Transnational and Interregional programmes in NI
- INTERREG IVB – Northern Periphery Programme
- INTERREG IVB – North West Europe Programme
- INTERREG IVB – Atlantic Area Programme
- INTERREG IVC
- URBACT
- 100% verification

FLC INTERREG IVB and IVC

Who's Who in SEUPB

PROJECT SUPPORT

**Teresa Lennon
(TL)**

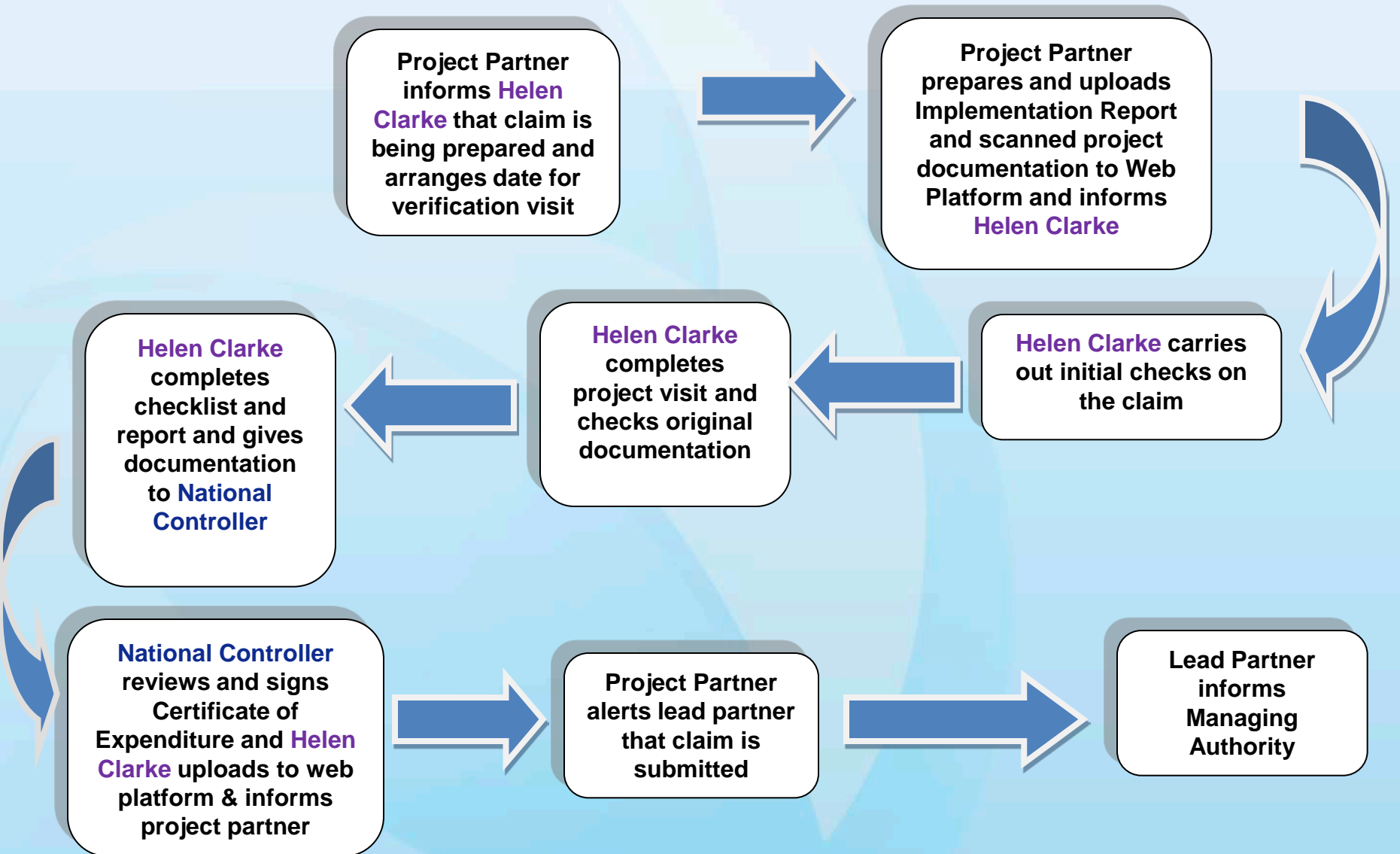
NATIONAL
CONTROLLER

**Gina McIntyre
(GM)**

VERIFICATION OFFICER

**Helen Clarke
(HC)**

SEUPB - Claims Procedure INTERREG IVB and IVC



Verification Officer checks

- **Administrative (Vouching)**
 - Legality and Regularity of expenditure
 - Line by Line review of all expenditure: 100%
 - Eligibility of Expenditure
 - Evidence of Payment
- **Financial**
 - Accounting System
 - Actual Payment
 - Income
- **Technical**
 - Audit Trail
 - Approvals from Relevant Statutory Bodies
- **Physical**
 - Outputs
 - Record/ Documentation Retention
 - Structure/Building/Other Capital Items

Documentation

- **Staff related expenditure**
 - Payroll P11
 - Contract of Employment
 - Timesheets (where required)
 - Travel & Subsistence documents
 - **Goods and Services**
 - Original Invoices
 - Procurement; Legal requirements
 - Advertising/invitations
 - Specification
 - quotes/tenders
 - Scoring & Contact Award Decision
 - **Financial**
 - Bank Statements
 - Accounting System Records
 - Audited Accounts
 - **Evidence of Compliance with Regulations and Guidance**
 - Publicity
 - Hospitality
 - Attendance/Meeting records and minutes
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Eligible Expenditure

- Grant Letter of Offer / Conditions of Contract
- Original Documentary Evidence
- Actually incurred and Paid
- Solely for the Purpose of the Project
- Real Expenditure capable of Verification
- Legal
 - Staff; Legally appointed; Contractual Entitlement
 - Goods & Services: Public Procurement Rules
- Value for Money

Eligibility Rules

- Strictest Rule/Interpretation Applies
- Human Resources
- Services Supply
- Operational Costs
- Travel and Accommodation
- Meetings and Seminars
- Equipment

Procurement

- Adherence to EU and Member States Public Procurement Policy Mandatory
- Guidance available from Central Procurement Directorate
- Retain all Documentation to Enable Verification
- Issues to Note
 - Thresholds for Invitations/Public Advertising
 - If in doubt seek professional advice

Verification And Control Report

- Completed by SEUPB
- Comprehensive Checklist
- Assurance Project Activities being followed
- Details any issues of Concern
- List of items not authorised and reasons
- The total amount due

Summary

- First Level of Control
 - Legality and Regularity: Programme Rules and National Rules
 - Eligible and Ineligible Expenditure
 - Procurement: Penalty up to 100%
 - Documentation: No Documentation = No Verification
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- Any Questions