

FACTSHEET

Interreg IPA CBC Italy–Albania–Montenegro Programme

PROGRAMME MANUAL

4.9 “Nulla osta” release procedure for the Italian First Level Controller

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Introduction

This factsheet provides technical guidance to Italian Partners on the “Nulla osta” release procedure for First Level Controllers.

1. ITALIAN DECENTRALISED FLC SYSTEM

Italian Beneficiaries may use two methods for certifying the expenditure actually incurred in the implementation of the project: appoint an “internal” FLC (selected within the Partner Organization) or an external FLC.

The verification ex art. 23 of Reg. (EU) No. 1299/2013 and art. 125 of Reg. (EU) 1303/2013 should be entrusted to highly qualified designated FLCs, having professional, integrity and independence requirements (as specified in *Annex A*).

The FLC function must be wholly independent from the statutory auditor's function or any other role held by the beneficiary.

2. INTERNAL FLC

Only Italian Public Administrations (as mentioned in art. 1 of the Dlgs. 165/2001 and subsequent amendments and additions) may make use of internal FLCs.

The beneficiary identifies the internal office that will, also through its component, perform the control activity, respecting the functional independence from the office responsible for implementing the project and/or the payment activity.

The beneficiary sends to Regione Puglia - Dipartimento Sviluppo Economico, Innovazione, Istruzione, Formazione e Lavoro - Funzione di Supporto alla Gestione del Programma the documents proving that all requirements have been met.

In particular:

- Transmission letter (*Annex 1a*) on beneficiary's letterhead, duly signed and stamped;
- Information sheet (*Annex 2*);
- Statement attesting to the independence requirements of the internal office identified, supported by an administrative act (e.g. a jury decision) or by an organization chart (*Annex 3*);
- Declaration attesting the knowledge of the language of the programme by the internal staff member performing the certification activity (*Annex 4*);
- Authorization to treatment of personal data (*Annex 9*).

3. EXTERNAL FLC

The beneficiary is required to select FLC with public evidence procedures and in compliance with the public procurement programme and national rules.

The beneficiary receives from the selected FLC the following documentation demonstrating that the abovementioned requirements have been met:

- “Dichiarazione sostitutiva di certificazione” attesting to be enrolled in the National Register of the chartered accountants (*Annex 5*); i.e. a “Dichiarazione sostitutiva di certificazione” attesting the registration of the "Company" in the Register of Auditor Accountants (*Annex 6*);
- “Dichiarazione sostitutiva di atto notorio” according to the applicable law, attesting the requirements of integrity, expertise, independence and knowledge of the foreign language (*Annex 7* as for "individual" external auditor and *Annex 8* as for external "company" controller);
- Photocopy (duplex) of an identity document;
- Authorization to process personal data for "individual" external controller (*Annex 9*) and for external "company" controller (*Annex 10*).

Afterwards, the beneficiary sends to Regione Puglia - Dipartimento Sviluppo Economico, Innovazione, Istruzione, Formazione e Lavoro - Funzione di Supporto alla Gestione del Programma the above listed documentation together with transmission letter (*Annex 1b*) on beneficiary's letterhead, duly signed and stamped.

4. TRANSMISSION OF DOCUMENTATION

Beneficiary transmits all documentation to Regione Puglia - Dipartimento Sviluppo Economico, Innovazione, Istruzione, Formazione e Lavoro - Funzione di Supporto alla Gestione del Programma, via PEC at the following certified email address: certificazionecontrollori.italme@pec.rupar.puglia.it

The Office “Supporto alla Gestione del Programma” verifies the completeness of the documentation and, together with the results of the examination summarized in a checklist (*Annex 11a* or *Annex 11b*). If needed, it requests to LP/PPs integrations, which are sent back to office responsible.

The Office Manager, either:

- a) releases the nulla osta (*Annex 12*) with the authorisation, incl. used check-list, and sends it via PEC to LP/PP and MA;
- b) or sends a denial with motivation and sends it to LP/PP and MA, together with the used check list.

In case of denial or serious gaps in the documentation sent:

1. MA assesses risk of irregularities and possible mitigating measures;
2. MA informs LP/PP of measures to be implemented;
3. LP/PP implements measures;
4. MA receives the information on the follow-up.