

# Question and answer webinar for Italian First Level Controllers

Online, 4 November 2021

Managing Authority and Joint Secretariat  
Interreg IPA CBC Italy-Albania-Montenegro

# Rules for online meetings



1. Switch off your microphone
2. Confirm name-surname in the chat
3. Raise your hand for questions

## Objective for today



# Improve project financial management, while avoiding common errors

- Increase awareness of common errors
- Provide some answers to some questions

# Today agenda



10:00 & 14:00	Welcome and introduction
10:15 & 14:15	Most common errors in reporting and in eMS
11:00 & 15:00	Questions and answers
12:00 & 16:00	End of the meeting

# PLEASE CAREFULLY READ THE MANUAL



## **CHAPTER Project and programme implementation**

**<https://www.italy-albania-montenegro.eu/tools/programme-manual/implementation>**

- 4.1 Reporting procedure**
- 4.2 eMS user manual – reporting procedure
- 4.3 Public procurement**
- 4.4 Financial management and FLC guidelines**
- 4.5 Project communication
- 4.6 State aid
- 4.7 Project changes**
- 4.8 eMS User manual FLC procedure**
- 4.9 “Nulla osta” release procedure for the Italian First Level Controller**
- 4.10 Eligibility rules**
- 4.11 Fraud risk management and antifraud measures

# Check National Guidance Sections!



## Tools

Programme Manual >

Index >

Strategy >

Selection >

Contracting >

Implementation >

Closure >

National Guidance >

[Documenti per  
rendicontazione e controllo](#) >

Dokumente për raportim e kontroll >

Dokumentacija za izveštavanje i kontrolu >

[Home](#) > [Tools](#) > [National Guidance](#) > **Documenti per rendicontazione e controllo**

## DOCUMENTI PER RENDICONTAZIONE E CONTROLLO

 National Guidance

**Checklist Autocontrollo IT 1  
Generale V01 - Marzo 2020**

Download 

 National Guidance


**Checklist Autocontrollo IT 2  
Appalti pubblici V01 - Marzo  
2020**

Download 

 National Guidance

**Linee guida per l'efficace  
espletamento dei controlli di  
primo livello dei Fondi SIE**

Download 

 National Guidance

**Decreto del Presidente della  
Repubblica del 5 febbraio  
2018, n. 22**

Download 

 National Guidance

**Manuale di rendicontazione e  
controllo – Programmi CTE**

Download 

# Teams Managing Authority Joint Secretariat



JOINT  
SECRETARIAT  
MANAGING  
AUTHORITY

**Head of section** Mr. Crescenzo Antonio Marino

**Administrative financial coordination of axes** Ms. Stefania De Pascalis

**Administrative financial coordination of TA** Ms. Elina Caroli

**Designation of Italian FLC s** Mr. Michele De Pascale

**Technical assistance to MA** Mr. Francesco Carabellese

**Technical assistance to MA** Mr. Fabrizio Errico

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**Operational secretary** Mrs. Aferdita Mezini

**Communication officer** Mrs. Ileana Inglese

**Finance officer** Mr. Antonio Agrosi

**Project officer** Mrs. Chiara Campanile

**Project officer** Mrs. Aurora Maria Losacco

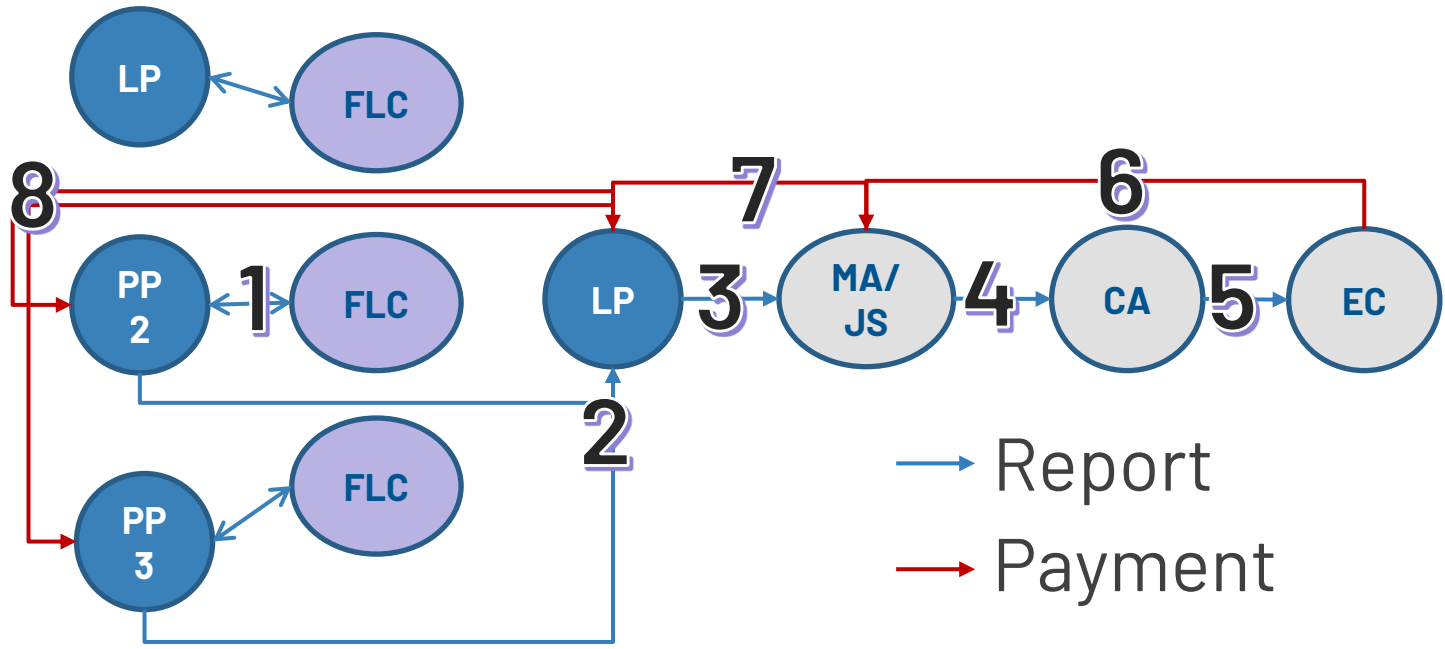
**Legal officer** Mr. Davide Marcianò

**National Info Point Albania** Mr. Ergi Curri

**National Info Point Montenegro** Mrs. Dunja Nelević



# Reporting and payment flows





# Timelines for reporting and control



- ✓ 2 deadlines fixed in the subsidy:

Expenditures incurred	Deadlines	Time for reporting FLC
01 Jan. yy – 30 Jun. yy	30 Sep. yy	90 days
01 Jul. yy – 31 Dec. yy	31 Mar. yy+1	90 days

**1/7/2021 –  
31/10/2021  
Due on  
15/11/2021  
N+3 TARGET!**

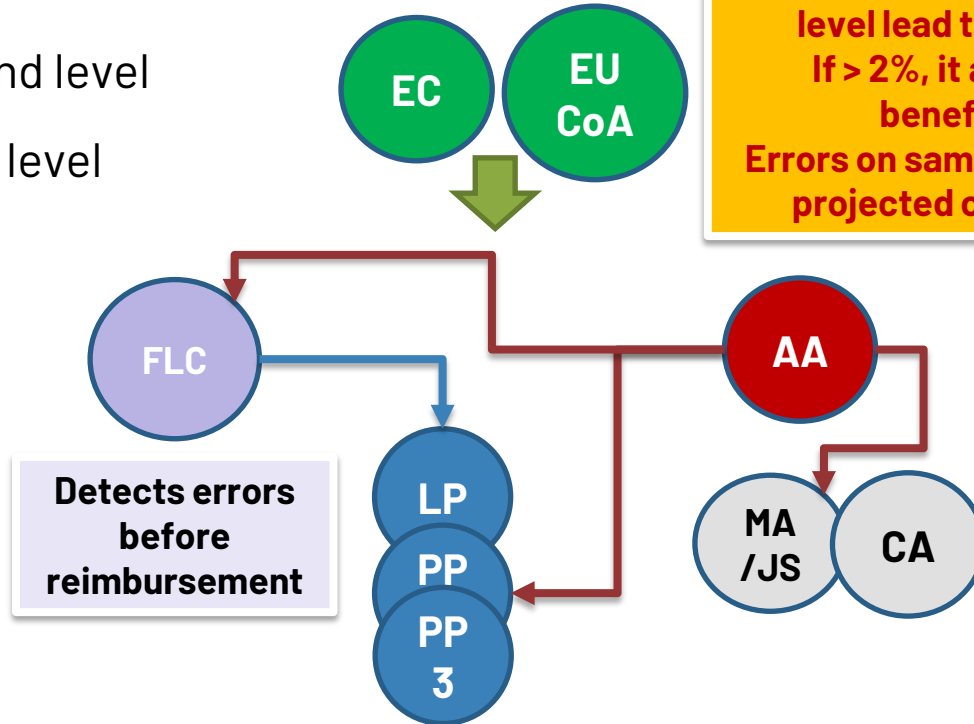
- ✓ Beneficiaries must agree with FLC internal deadlines:

Steps	Necessary time
Beneficiary collect documents, submits report to FLC	28 days e.g.
FLC certifies + requests integrations etc.	42 days e.g.
Lead partner reports (incl. all certificates to MA)	14 days e.g.

# Control levels



- FLC First level
- AA Second level
- EC Third level



**Errors detected by 2nd – 3rd level lead to recoveries**  
**If > 2%, it affects ALL beneficiaries**  
**Errors on sampled operations projected on population**

# MOST COMMON ERRORS (EU Court of auditors)



- Insufficient publication of procurement procedure (e.g. direct award without any prior notification, notification only on national or regional instead of EU-level);
- Imprecise definition of the subject-matter of the contract to be awarded or deadlines for the submission of tenders not in compliance with applicable legislation;
- Mix-up of selection and award criteria;
- Use of discriminatory or dissuasive selection or award criteria;

# MOST COMMON ERRORS (EU Court of auditors)



- Unlawful splitting of contracts;
- Use of wrong procurement procedure;
- Unlawful application of exemption rules;
- Unlawful negotiation during award procedure;
- Modification of a tender or criteria during evaluation;
- Unlawful substantial contract modification or purchase of additional works, services or supplies.

# Audit Authority findings



- **B** - Irregularity and / or lack of complete documentation on the procurement and assignment procedures, i.e. deficiency in the documentation submitted in relation to:
- **B1** - motivation of the type of procedure applied, the implementation of adequate advertising procedures in line with the legislation applied, receipt and evaluation of offers / candidacies and related award communication;
- **B2** - contract terms / assignment to selected contractors / professionals;
- **B3** - absence of the conflict of interest of the members of the committee assessing the offers and of the external consultants.

# Audit Authority findings



- **IT:** LP has not transferred the amounts to PPs on time
- **IT-ME:** Fuel costs (check updated eligibility rules)
- **ME:** Missing evidence – documentation that activities are relevant for the project
- **ME:** Infringed visibility requirements
- **AL:** Recoverable VAT not deducted