

DESCRIPTION OF THE ITALIAN FLC SYSTEM

PROCEDURE FOR FLC SELECTION AND
VALIDATION FOR ITALIAN BENEFICIARIES

Version 2.0 of 30th May 2018

INTRODUCTION

With reference to Art. 23(4) of ETC Regulation and considering that the MA will not carry out verifications under Art. 125(4) (a) of CPR throughout the whole Programme area, for each Member State the bodies responsible for carrying out such verifications in relation to beneficiaries on their territory (First Level Controllers - FLCs) have been designated.

The verifications under art. 23 of Reg. (EU) No. 1299/2013 and art. 125 of Reg. (EU) 1303/2013 shall be carried out by designated controllers, identified on the basis of requirements as integrity, professional skills and independence. The function of the FLC must be wholly independent from the statutory auditor's function or from any other role hold by the beneficiary and these requirements have been identified in line with IGRUE (Ispettorato Generale per i Rapporti Finanziari con l'Unione Europea – Ministero dell'Economia e delle Finanze) documentation in particular with “Manuale per la rendicontazione ed i controlli in relazione alla spesa dei programmi di Cooperazione territoriale Europea” and “Caratteristiche generali del sistema nazionale di controllo dei programmi dell'obiettivo cooperazione territoriale europea 2014-2020” (ver. 2.1 December 2017).

In Italy the First Level Control (FLC) is organized in a de-centralized system; each beneficiary shall appoint its own controller, according to instructions/procedures/requirements set in place by the MA on the basis of the guidelines set at national level for ETC control systems.

Italian Beneficiaries of Interreg V A Italy-Croatia Programme, i.e. project Lead Partners or Project Partners, may use two methods for the identification of FLCs who are in charge for validating the expenditure incurred in the implementation of projects. Beneficiaries can identify internal controllers inside their organization (only in case the beneficiary is a Public Administration), or external controllers.

Given the fact that English is the Official language of the Programme and relevant working documents are in English, the FLC is requested to be capable to execute its duties in English.

The appointment of all controllers has to be validated by the Italian FLC validator, under the coordination of the MA, identified within the Veneto Region. The Italian FLC validator designated for the Interreg V A Italy-Croatia Programme (Decree of the Director of Instrumental Resources Area n.33 of 25/10/2017) is:

Veneto Region - Area for Instrumental Resources - Budget and Accounting Directorate – FLC Team

Address: Cannaregio 23 – 30121 Venezia (VE), Italy

Head of FLC Team: Tullio De Biasi

Certified Email (PEC): bilancioragioneria@pec.regione.veneto.it

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1. PUBLIC ADMINISTRATIONS

A) Internal first level controller selection

Only Public Administrations, identified in art. 1 of the Dlgs. 165/2001, can identify the FLC within their internal organization. The beneficiary identifies the internal office that will perform the verifications, which shall be functionally independent both from the Unit responsible for the project start and/or implementation and from the office responsible for payments.

The independence of the internal office has to be attested by an administrative act (such as a Regional government resolution) and by an organizational chart detailing the internal office tasks.

Documentation to be sent to the Italian FLC Validator

The beneficiary has to send to the Italian FLC Validator the following documents proving that the necessary requirements have been met:

- Validation request letter (Annex 1A) on beneficiary's letterhead, signed and dated including the following annexes:
 - a. data form (Annex 2);
 - b. declaration of the internal controller (Annex 5).
 - c. administrative act and organization chart attesting the identification and the requisites of functional independence of the internal office;
 - d. formal act of the internal office appointment, if the control activity does not fall within the institutional duties;

B) External first level controller selection

The beneficiary has to select the controller through public evidence procedures and in line with D.Lgs 50/2016 Code, specific beneficiary internal rules and Interreg V-A Italy-Croatia 2014-2020 Programme rules as defined in Factsheet n.6 – Project Implementation.

Documentation to be sent to the Italian FLC Validator

the Beneficiary is requested to send to the Validation Office as proof of the checks performed to ensure that the identified controller or company meets the necessary requirements, the following documentation:

- Validation request letter (Annex 1B) on beneficiary's letterhead, signed and dated including the following annexes:
 - a. data form (Annex 2);
 - b. declaration of the selected controller (Annex 3 in case of individual controller or Annex 4 in case of company);
 - c. documentation certifying the verification carried out (results of access to databases, certificates of registration in special registers such as “*Albi*”, etc.) concerning what it is stated in annexes 3 or 4 in addition to Annexes 3 or 4;
 - d. awarding act for the identification of the controller pursuant to Legislative Decree No. 50/2016 or pursuant to the specific rules of the institution or of the Programme;
 - e. signed information document concerning the processing of personal data (Annex 6A).

The beneficiary has to give evidence of the checks made in order to verify declaration on the existence of requirements of which at point b and also, on a sample basis, their persistence.

2. PRIVATE BENEFICIARY

A Private Entity/Beneficiary must comply with the rules established by the Interreg V-A Italy-Croatia 2014-2020 Programme detailed in Factsheet 6 - Project Implementation.

Documentation to be sent to the Italian FLC Validator

The Beneficiary is requested to send to the Validation Office the following documentation:

- Validation request letter (Annex 1C) on beneficiary's letterhead, signed and dated including the following annexes:
 - a. data form (Annex 2);
 - b. declaration of the selected controller (Annex 3 in case of individual controller or Annex 4 in case of company);
 - c. consent concerning the processing of personal data (Annex 6B).

FLC Validation office verify the truthfulness of the declaration on the existence of requisites listed at point b and also, on a sample basis, their persistence.

Transmission of documentation to the Italian FLC Validator:

The Beneficiary has to send the requested documents only by means of Certify E-mail (PEC) to the Italian FLC Validation Office:

Veneto Region - Area for Instrumental Resources - Budget and Accounting Directorate – FLC Team

Address: Cannaregio 23 – 30121 Venezia (VE), Italy

Head of FLC Team: Tullio De Biasi

Certified Email (PEC): bilancioragioneria@pec.regione.veneto.it

The Italian FLC Validation Office verifies the completeness of the submitted documentation and the subsistence of necessary requisites and inform the beneficiary on consent/denial to the identification of the proposed controller.

ANNEXES

“Honorability, professionalism and independence requirements of first level controllers” - Requisiti di onorabilità, professionalità e indipendenza dei controllori di I livello

Annex 1A – “Validation request letter of the beneficiary concerning the internal controller” - Lettera per la richiesta di validazione da parte del beneficiario concernente il controllore interno;

Annex 1B – “Validation request letter of the beneficiary relating to the external controller in case of public administrations” - Lettera per la richiesta di validazione da parte del beneficiario relativa al controllore esterno in caso di pubbliche amministrazioni;

Annex 1C – “Validation request letter of the beneficiary regarding the external controller in case of private organizations or legal entities other than public administrations” - Lettera per la richiesta di validazione da parte del beneficiario relativa al controllore esterno in caso di organizzazioni private e altri soggetti diversi dalle pubbliche amministrazioni;

Annex 2 – “Data form” - Scheda Informativa;

Annex 3 – “Declaration of the selected controller in case of individual controller” - Dichiarazione sostitutiva di atto notorio del controllore selezionato in caso di controllore individuale;

Annex 4 – “Declaration of the selected controller in case of company” - Dichiarazione sostitutiva di atto notorio del controllore selezionato in caso di società;

Annex 5 – “Declaration of the internal controller” - Dichiarazione sostitutiva di atto notorio per controllore interno;

Annex 6A – Indicative, not binding “Information document concerning the processing of personal data” - Modello orientativo, non vincolante, di Informativa sul trattamento dei dati personali;

Annex 6B – Indicative, not binding “Information document and Consent concerning the processing of personal data” - Modello orientativo, non vincolante, di Informativa e Dichiarazione sul trattamento dei dati personali.