

Description of the controls implemented in the framework of the management verifications under Article 74 of the CPR (including the National Control systems set up by the participating States in the Interreg Euro-MED Programme, in accordance with Article 46(3) and (7) of the Interreg Regulation, and the possible Quality Management Controls)

The information provided in this document is required to consolidate the MA control system, to synthesise the modalities of implementation of controls in the Programme Manual and to provide a short description of the National Control systems on the Programme webpage for each of the States participating in the Programme.

I. General information on the national control system (formerly known as the FLC)	
Participating State	Portugal: Agência para o Desenvolvimento e Coesão, I.P Regional Policy Unit - European Territorial Cooperation
	Av 5 de Outubro, 153 1050-053 Lisboa:
	Raquel Rocha: Coordinator: raquel.rocha@adcoesao.pt: +351 965093214
The information provided describes the situation at the time of ¹ :	06/01/2025
Has the system been changed compared to the 2014-2020 period?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Is the system for 2021-2027 the same as the one in place in your country for other programmes (Interreg or regional) for the same period?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

¹Any update of the information provided in this document should be transmitted to the Secretariat as soon as possible in order to impact the modifications in the Manual and on the programme website and, if applicable, the Interreg Euro-MED System Description.

2. Structure of the National Control System	
Please indicate here which National Control system you opt for: (select ONE option only and refer to question 2.1 or 2.2 for more information)	<input type="checkbox"/> A centralised National Control system (a centrally designated structure ensures controls for all beneficiaries in its territory) Please come back to your situation in detail in question 2.1 <input checked="" type="checkbox"/> A decentralised National Control system . Please come back to your situation in detail in question 2.2

2.1 Centralised National Control System	
Institution in charge of National Control:	
Contact information of the institution in charge of the National Control: <i>(if more than one institution is in charge of the centralised control, please copy and paste the 10 sub-lines relating to the "contact information of the institution", as many times as necessary)</i>	Institution in charge of National Control :
	Name of the institution:
	Administrative level (national, regional, other) :
	Unit/Department responsible:
	Address:
	Contact person
	Name and surname:
	Function/Position:
	Email:
	Telephone:
Description of the National Control System	Text:
Short description of the National Control System (for the attention of the partners and for publication on your national web page on the Interreg Euro-MED website)	Text <u>to be published on the Programme's webpage</u> :
If National Control is held by more than one institution , please specify: <ul style="list-style-type: none"> - The role of each of the institutions within the control flow - The way the system is structured (how the control tasks are 	Text:

distributed, which institution is in charge of signing the control certificates/statements).	
Control is provided by:	<input type="checkbox"/> public service employees <input type="checkbox"/> an external audit firm selected to develop this specific assignment and under the responsibility of the entity(ies) mentioned below.
If an external audit firm(s) is (are) performing the audit, please specify :	
The entity in charge of supervising the tasks and contracting the external audit firm(s)	Institution in charge of supervision
	Name of the institution:
	Address:
	Contact person:
	Name and surname:
	Telephone:
Contact details of the external audit firm(s)	Email:
	Name of the audit firm :
	Address:
	Contact person:
	Name and surname:
	Telephone:
Email:	

2.2 Decentralised First Level Control System	
What is the procedure followed for the designation of the CPN in accordance with Article 46(3) and (7) of the Interreg Regulation and Article 74.1 a) of the CPR Regulation	<p>The competent entity shall appoint a qualified and independent Controller on the basis of :</p> <p><input type="checkbox"/> A proposal for a controller (internal or external) from the project partner who is then approved at the national level</p> <p><input checked="" type="checkbox"/> the project partner selects a controller from a list of approved control entities (public or private) pre-established at the national level.</p>

<p>Short description of the National Control System (for the attention of the partners and for publication on your national web page on the Interreg Euro-MED website)</p>	<p>Kindly provide a short text <u>to be published on the Programme's webpage and if applicable, your national web site where partners can obtain further information</u></p> <p>Control System in Portugal</p> <p>This section provides information about the control system and national guidelines established in Portugal for the 2021-2027 programming period.</p> <p>Portugal operates a decentralised control system.</p> <p>Project partners are required to contract an independent and qualified controller from a shortlist provided and maintained by the OROC (Ordem dos Revisores Oficiais de Contas), which is approved by the approbation body. The list of ROC can be consulted via the following link: https://view.monday.com/5752064815-af19760a3f7122dfc1084c444eab85be?r=use1</p> <p>All document templates, useful information, and annexes related to the national controller approval procedure can be consulted on the AD&C website, accessible here: https://www.adcoesao.pt/fundos/cooperacao-territorial-europeia/interreg-vi/interreg-vi-reconhecimento-do-roc/</p> <p>Beneficiaries are encouraged to contact the national controller approbation body to obtain editable templates whenever necessary.</p> <p>Portuguese project partners must be aware of that once validated by the designated controller, the financial reports submitted by them may be subject to an additional verification by the Cohesion and Development Agency.</p>
<p>In both cases, please detail the procedure for establishing the shortlist from which the National Controller will be selected by the PP or for validating the independent National Controllers</p> <p>If available, please send us the approval template to be used at national level.</p>	<p>The OROC (mandatory professional accountancy organisation for statutory auditors) is responsible for undertaking to create a pool of certified statutory auditors, present throughout the national territory, ensuring the necessary due technical knowledge that enables them to certify the legality and regularity of expenditures declared by national beneficiaries of operations approved within the scope of Interreg Programmes rules, national and community regulations.</p> <p>Attachments of the approval template in section 3</p>

<p>If the controller will be appointed on the basis of a proposal made by the partner, please indicate whether the controller will be internal and/or external</p>	<p>The controller can be :</p> <p><input type="checkbox"/> Internal (as long as it is independent from the unit in charge of the financial and quality management of the project, see point 4 below))</p> <p>and/or (cross out the unnecessary mention)</p> <p><input checked="" type="checkbox"/> External</p>
<p>Please indicate the procedure foreseen to ensure the independence of the National Controller from the regulatory audit functions or any other function within the partner organisation.</p>	<p>The National Controller will always be an external and independent entity from the beneficiary organisation. National Controllers are external auditors specifically contracted to perform the management verifications of the projects for which they have been engaged. This ensures complete functional and hierarchical independence from the beneficiary and any regulatory audit functions or other roles within the partner organisation.</p>
<p>Indicate the contact details of the entity in charge of establishing the list of pre-selected controllers or in charge of approving a controller directly proposed by the partner.</p>	<p>Entity in charge of the appointment of the National Controller</p> <p>Agência para o Desenvolvimento e Coesão, I.P</p> <p>Av 5 de outubro, 153</p> <p>1050-053 Lisboa</p> <p>Contact person:</p> <p>Raquel Rocha</p> <p>+351 965093214</p> <p>raquel.rocha@adcoesao.pt</p>
<p>During the life of the project, is a validation by the national entity in charge of National Control foreseen for each certificate validated by the partner's controller? (e.g : applicable for Spain and Portugal for 2014-2020)</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>The National Authority AD&C (Agency for Development and Cohesion I.P.), under the protocol signed with the OROC (Order of Statutory Auditors) and in the context of management checks and rules applied at national level, established that national controllers are obliged to carry out 100% management verification of each payment claim submitted by beneficiaries, where this is deemed necessary to mitigate risks of irregularities.</p> <p>Thus, although the CPR Regulation 1060/2021 recommends a risk-based control methodology, Portugal reserves the right to extend the universe of controlled expenditures, being able to vary between the sampling taken by the Programme (when</p>

	<p>foreseen in the programme) and 100% verification of expenditures, as necessary to ensure compliance and eligibility of the expenditure submitted.</p> <p>Resulting from the Management and Control System Description approved at national level, the national controller is responsible for the management verification and validation of expenditure submitted by beneficiaries, ensuring the declared expenditure eligibility.</p> <p>The National Authority may carry out occasional and extraordinary checks on the work carried out on the quality of the work performed by the national controller, whenever it deems necessary. Any non-conformities detected as a result of the work of national controllers will be reported to Interreg Euro-MED, which will take all necessary steps to correct the situation.</p> <p>Considering the above-mentioned, it is important to emphasize that the task of expenditure management verification and payment claim validation are the responsibility of the National Controller, being the National Authority, only responsible for the national controllers work performance monitoring and follow-up.</p>
<p>IF YES, please specify the contact details of the structure in charge of this validation</p>	<p>Entity in charge of issuing the National validation</p>
	<p>Contact person:</p>

<p>3. Competences of the National Controller</p>	
<p>Indicate the minimum criteria required for a National Controller under a centralised or decentralised control system in accordance with the provisions of Article 46.9 of the ETC Regulations.</p> <p>E.g. specify whether the National Controller should ensure that he:</p>	<p>National Controllers (external to the beneficiaries and the National Authority) have to comply with the following:</p> <ul style="list-style-type: none"> - Must be registered in OROC; - have had a training session with the National Authority; - Must be independent of the project partner; - Must have a minimum knowledge of English, French or Spanish language and EU legislation; - In addition to the above requirements, the National Authority will ensure that the national controller has sound knowledge of the national and European Regulations applicable to cooperation projects, as well as a thorough knowledge

- is independent of the controlled partner structure* (in the case of a decentralised system)
- is registered with a professional organisation;
- has minimum qualifications such as:
 - ✓ relevant diplomas;
 - ✓ relevant professional experience;
 - ✓ relevant experience on projects co-financed by the structural funds
 - ✓ mandatory national qualifications (if applicable specify);
 - ✓ national accreditation/validation (if applicable, specify how such accreditation/validation was obtained)
 - ✓ sufficient knowledge of English and/or French (official languages of the Interreg Euro-MED Programme)
 - ✓ Knowledge of EU regulations, the Programme and national rules.

of the rules of the Portuguese Public Procurement Procedure. Furthermore, any National Controller selected by the beneficiary will only be able to start the verification of expenditure after the express confirmation by the National Authority through the communication channels established in the Programme, as well as in the Managing Authority's platforms.

Attachments of the approval templates



Questionário%20Re Modelo de Abalise conhecimento%20do Reconhecimento

Explain whether National Controllers will be trained on specific National Control issues, e.g.,:

- Calculation of staff costs (in accordance with the Programme rules),
- Simplified cost options,
- Public procurement,
- VAT,
- State aid,
- Use of the online monitoring tool of the Euro-MED Interreg Programme (Jems).

According to the procedures agreed upon by the National Authority within the framework of the Euro-MED Interreg Programme, it is foreseen that National Controllers will receive specific training after their hiring by beneficiaries. This supplementary training aims to ensure that controllers are adequately equipped to address the particularities of management verifications, covering applicable national legislation, specific European Union regulations, and the Programme's specific rules.

The training content will include critical aspects for the execution of their duties, such as:

- Calculation of staff costs in accordance with the Programme's rules.
- Requirements to be observed in the field of Simplified cost options.
- Requirements to be observed in the field of Rules on VAT and State aid.

<ul style="list-style-type: none"> • Checks on activities (correct execution of activities, relations with the expenses presented, existence of deliverables and project achievements) 	<ul style="list-style-type: none"> • Requirements and procedures to be observed in the field of public procurement. • Checks on the correct execution of activities, their relation to the reported expenses, the existence of deliverables, and the achievement of project objectives. <p>Regarding the use of the project management platform JeMS, the National Authority merely informs stakeholders of the platform's existence. Specific training on its use is the responsibility of the Joint Secretariat of the Euro-MED Programme.</p> <p>These measures aim to ensure that verification procedures are carried out uniformly, adhering to the ethical and technical requirements defined by the Cohesion and Development Agency (Agência para o Desenvolvimento e Coesão, I.P.) and the Portuguese Order of Chartered Accountants (OROC).</p>
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4. Separation of Functions: National Control, Second Level Audit and Project Partners	
<p>If the functions of National Controller, Second Level Audit and/or project partner are potentially located within the same organisation, explain how a clear separation of functions is ensured between the departments responsible for management, project and/or Programme controls.</p> <p>If necessary, please provide a document demonstrating the independence of the units in charge:</p> <ul style="list-style-type: none"> - regulatory audit functions within the partner organisation, - the implementation of activities and the financial management of the project 	<p>In Portugal, the management verification work is externalised, as previously mentioned. This means that the National Controller is always an independent external entity, entirely separate from any of the organisations involved in Programme management, project implementation, or Second Level Audit activities.</p> <p>The verification work is carried out by a Chartered Accountant (Revisor Oficial de Contas, ROC) or a Statutory Audit Firm (Sociedade de Revisores Oficiais de Contas, SROC) recognised by the Agência para o Desenvolvimento e Coesão, I.P. These Controllers operate under a contractual framework that ensures their complete functional and hierarchical independence from the beneficiary, Programme management authorities, and Second Level Audit bodies.</p> <p>Through this system of externalisation, the potential overlap of functions or conflicts of interest between management, project implementation, and control functions is effectively avoided. This ensures the integrity and objectivity of the management verification process.</p>

<ul style="list-style-type: none"> - the verification of expenditure and implementation of project activities (in the sense of “verifications” as referred to in Article 46(3) of the Interreg Regulation) - verifications carried out on samples of operations (in the sense of “audits” as referred to in Article 48 of the Interreg Regulation), - representation on the Monitoring Committee (in accordance with Article 28 of the Interreg Regulation) 	
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5. Timeframe for implementation of National Control work	
<p>How do you ensure that sufficient human and financial resources are provided for the implementation of the full National Control process and that the latter (including on-site visits) is carried out within the regulatory timeframe indicated in Article 46.6 of the Interreg Regulation?</p> <p>E.g. specify the maximum number of projects assigned to a controller, the maximum time allowed for partners to send their documents to the controller after the end of the implementation period, the maximum time for the production of a certificate, the maximum time limit under which clarifications must be sent by the partner to the controller, etc.</p>	<p>In Portugal, the externalisation of management verification tasks ensures that the hiring of National Controllers follows market rules. As such, the National Authority cannot, and should not, impose limits or make judgments regarding the capacity of a National Controller to perform their duties. This approach respects the principles of a competitive and open market for the procurement of audit services.</p> <p>However, under the protocol established between the Portuguese AD&C and OROC, auditors are contractually bound to adhere to the Interreg Programme regulations. These obligations are clearly outlined in the technical specifications issued as part of the protocol.</p> <p>Auditors are required to ensure that all verification tasks, including on-site visits, are carried out in compliance with the regulatory timeframe stipulated in Article 46.6 of the Interreg Regulation. This commitment includes timely execution of tasks and adherence to the quality standards and procedural requirements defined in the Interreg programmes.</p>

6. Quality assurance - instructions and tools provided to National Controllers

<p>The Interreg Euro-MED Programme provides National Controllers:</p> <ul style="list-style-type: none"> - a Programme Manual; - a model for first level control certificates (including a report, a statement and a checklist) to be signed by the NCs <p>The use of these standard documents and the Jems online monitoring system are mandatory.</p> <p>Do you plan to provide additional information to the structures in charge of National Control to ensure good financial management and correct validation of expenditure (e.g. guides, manuals, training, etc.)?</p> <p>If YES, please provide :</p> <ul style="list-style-type: none"> - the reference - the date² - a digital copy of the document or a link to a web page where an updated version of the guidance will be available (the information will be made available on the Programme website) 	<p style="text-align: center;"><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>The National Authority is committed to:</p> <ul style="list-style-type: none"> - To carry out the training sessions, to be now included in the OROC's training plan, aiming to provide the National Controller with information and guidance; - To conduct one-on-one meetings as needed to provide support to National Controllers; - To prepare all necessary supporting documentation; - To disseminate all the necessary information for the correct legal and regulatory framework of the obligations arising from the verification of expenditures; - To produce harmonized tools of analysis and assessment and guidelines with a clear definition of the respective procedures and working bases, always in strict compliance with programmes rules; - To provide National Controllers with a centralised web platform with encrypted access, ensuring relevant information is securely stored and readily available for consultation. <p>The National Authority supports the national controllers with documents, such as guides, manuals, and other materials intended to provide them with additional information</p> <p>The link to the centralized web platform is a restricted area. However temporary access can be provided or remotely shown if necessary as proof of compliance.</p> <p>Although, relevant information about the Interreg Euro-MED Programme is available on the institutional website of the Agência para o Desenvolvimento e Coesão (AD&C). This resource provides updated details about the programme, including its objectives, areas of intervention, and funding opportunities.</p> <p>For more information, please visit: adcoesao.pt.</p>
<p>In accordance with Article 74.1 a) of the CPR and Article 46(3) and (7) of the</p>	<p>The AD&C will, whenever possible, monitor operations involving Portuguese partners in the implementation of approved projects by participating in monitoring meetings and events organised within national territory.</p>

²Any update of the information provided in this document should be transmitted to the Secretariat as soon as possible in order to impact the modifications in the Handbook and on the programme website and, if applicable, the Interreg Euro-MED System Description.

<p>Interreg Regulation, please explain how you plan to manage and monitor the proper implementation, timeliness and quality of the National Control system on your territory.</p> <p>Explain how, if necessary, corrective measures will be implemented (e.g. systematic quality controls, training, regular working meetings with your National Controllers etc.)</p>	<p>Financial monitoring will always be conducted based on the information available in the JeMS system. If any issues are identified that require the attention of the National Authority, corrective efforts will be initiated through direct contact with beneficiaries to identify problems and determine the best solutions. These efforts may involve broader or smaller meetings, as appropriate.</p> <p>When necessary, National Controllers will be involved in the corrective process, alongside the Managing Authority and its Joint Secretariat, to ensure effective resolution of the identified issues. This collaborative approach aims to guarantee the proper implementation, timeliness, and quality of the National Control system in alignment with Articles 74.1(a) of the CPR and 46(3) and (7) of the Interreg Regulation.</p>
<p>On the basis of the risks identified, the Interreg Euro-MED Programme does not foresee sampling for the work of the national controllers.</p> <p>In accordance with Article 74.2 of the CPR, please specify whether controls will be implemented on the basis of a risk-based approach determined at national level.³</p> <p>Please describe briefly the sampling modalities envisaged and provide the detailed methodology (in one of the programme languages)⁴</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Under the Protocol signed with OROC for management verifications, the National Authority (AD&C) has stipulated that National Controllers must conduct in accordance with the rules established in the Programme, performing the management verifications on each payment claim submitted by the beneficiary, also in observance of any complementary rules implemented at the national level.</p>
<p>Depending on the National Control system established in your country, and in accordance with Article 74.2 of the CPR, will the national controller be required to carry out one or more on-the-spot checks</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>The on-the-spot checks are performed by the National Controller in all payment claims that have expenditures related to equipment, Infrastructures, and whenever deliverables are produced.</p>

³ ART 74.2 CPR: The management verifications referred to in point (a) of the first subparagraph of paragraph 1 shall be based on a risk assessment and shall be proportionate to the risks identified ex ante and in writing. Management verifications shall include administrative verifications of payment claims submitted by beneficiaries and on-the-spot verifications of operations. These verifications shall be carried out before the presentation of the accounts in accordance with Article 98.

⁴ According to the Commission, "risk assessments made by controllers must be reviewed and approved by the Managing Authority. Any differences in approach between Member States must be duly justified"⁴ : any sampling method applied at national level will thus be reviewed by the GOA member concerned and validated by the MA considering the proposal in the light of the results of the checks and errors/irregularities for the country concerned.

<p>during the implementation of the project? It is assumed that the Programme requires at least one on-the-spot visit by National Controllers in case of activities involving investments.</p>	
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7. Costs of National Control	
<p>Who will pay for the Controls?</p> <p>If control costs are covered by the project partners and declared as eligible costs for the project, please specify to whom the partner should pay these costs and any conditions for their eligibility (e.g. presence of a mission contract, agreement with the MS, convention,...)</p>	<p>The cost of control will be covered by the beneficiary through the project budget and co-financed under the category of costs associated with External Expertise and Services. These costs are determined by market rules.</p> <p>The beneficiary holds full responsibility for initiating the procurement process and ensuring compliance with applicable public procurement regulations. The AD&C will not set or recommend any specific amount for the control services.</p> <p>In accordance with Portuguese legislation, a formal contract must always be signed between the beneficiary and the selected National Controller (ROC).</p>

II 1 General information on Management Quality Controls (MQC)	
<p>Do you plan to implement Management Quality Controls?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not yet determined</p> <p>The National Authority may perform quality checks on the performance of the National Controller whenever deemed necessary as part of its monitoring of the Controller's performance. These checks will be conducted to ensure compliance with the required standards and the proper implementation of verification procedures.</p>
<p>Contact person(s) for MQCs :</p>	<p>Name and surname: Raquel Rocha Function/Position: European Territorial Cooperation Center Coordinator Email: raquel.rocha@adcoesao.pt Telephone:</p>
<p>Has the system been changed compared to the 2014-2020 period?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>

<p>Is the system for 2021-2027 the same as the one in place in your country for other programmes (Interreg or regional) for the same period?</p>	<p><input checked="" type="checkbox"/>Yes <input type="checkbox"/>No</p> <p>The system for the 2021-2027 programming period in Portugal is applied for Interreg Atlantic Area, Sudoe, Europe, Urbact, and Next Med. These programmes align with the updated processes established for this period.</p>
<p>If such controls are foreseen, please define the scope of the control (work of the national controller, management capacities of the partner, etc.) and provide a brief description of the planned/adopted methodology.</p>	<p>For each quality check, one expenditure line will be selected per category of expenses with real costs. The selected lines will correspond to those with the highest expenditure amounts within each category.</p> <p>Additionally, there will be a stronger focus on expenses involving public procurement procedures, the acquisition of equipment, and infrastructure and construction works. This approach ensures that the quality checks address the most significant and potentially complex areas of expenditure, enhancing the overall reliability of the control process.</p>
<p>The information provided describes the situation at the time of⁵ :</p>	<p>02/01/2025</p>

⁵ Any update of the information provided in this document should be transmitted to the Secretariat as soon as possible in order to impact the modifications in the Handbook and on the programme website and, if applicable, the Interreg Euro-MED System Description.