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**Methodology for risk-based management verifications**

**Interreg IPA Romania-Serbia Programme**

**(2021 - 2027)**

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### Legal basis and rationale for a programme-wide risk-based methodology for management verifications

* [Regulation (EU) 2021/1059 of the European Parliament and of the Council of 24 June 2021 on specific provisions for the European Territorial Cooperation goal (Interreg) supported by the European Regional Development Fund and external financing instruments](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32021R1059);
* Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy;
* Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast)
* Guidance for Member States on Fraud Risk Assessment and Effective and Proportionate Anti-Fraud Measures (EGESIF\_14-0021-00);[[1]](#footnote-1)
* Guidance on the avoidance and management of conflicts of interest under the Financial Regulation, Commission Notice, (2021/C 121/01);[[2]](#footnote-2)
* Guidance for the Commission and Member States on a common methodology for the assessment of management and control systems in the Member States (EGESIF\_14-0010);[[3]](#footnote-3)
* Guidance for Member States on the Annual Control Report and Audit Opinion to be reported by audit authorities and on the treatment of errors detected by audit authorities in view of establishing and reporting reliable total residual error rates (EGESIF\_15-0002-04);[[4]](#footnote-4)
* Interreg IPA Romania - Serbia programming document, as approved by the European Commission Decision no. 5322/ 19.07.2022;
* Financing Agreement for Interreg IPA Romania – Serbia Programme;
* Law no. 231 of 19 July 2022 on the management and use of Interreg funds and the national public contribution, for the European territorial cooperation goal, for the 2021-2027 programming period;
* [Government Decision No. 936 of 5 November 2020 for the approval of the general framework necessary for the involvement of the Romanian authorities and institutions in the process of programming and negotiation of non-reimbursable external funds related to the 2021-2027 programming period and of the institutional framework for coordination, management and control of these funds;](https://legislatie.just.ro/Public/DetaliiDocument/232757)
* Emergency Ordinance no. 66 of 29 June 2011 on the prevention, detection and sanctioning of irregularities in obtaining and using European funds and/or national public funds related to them;

Pursuant to the provisions of art. 74 of Regulation (EU) 2021/1060 (CPR), ***the managing authority*** *shall carry out management verifications to verify that the co-financed products and services have been delivered, that the operation complies with the applicable law, the programme and the conditions for support of the operation* and **confirm that the expenditure entered into the accounts is legal and regular.**

Moreover, according to art. 69 of CPR, *Member States shall ensure the legality and regularity of expenditure included in the accounts submitted to the Commission and shall take all required actions to prevent, detect and correct and report on irregularities including fraud*.

Therefore, observing the provisions of recital 62 of Regulation (EU) 2021/1060 - which states that in order *to ensure an appropriate balance between the effective and efficient implementation of the Funds and the related administrative costs and burdens, the frequency, scope and coverage of* ***management verifications should be based on a risk assessment*** *that takes into account factors such as the* ***number, type, size and content of operations*** *implemented,* ***the beneficiaries,*** *as well as the* ***level of the risk identified by previous management verifications and audits****. Management verifications should be proportionate to the risks resulting from that risk assessment and audits should be proportionate to the level of risk to the budget of the Union* - the Programme authorities have drawn up the present methodology, which will be submitted for approval to the Monitoring Committee, as an annex to the Description of management and control systems.

### Specific focus on prevention and trainings

In order to have an efficient management and control system at the level of the programme, the structures involved in management verifications, as well as MA, NA and JS, have been continuously involved in exchanges with other programmes, including through participation in the INTERACT HIT working group and other meetings related to risk-based management verifications.

Also, an analysis of all data related to errors, irregularities and outcomes of audit missions has been done and the results have been discussed and considered in the elaboration of the present methodology.

In order to ensure an unitary approach and a common understanding at the level of all programme bodies involved in the management verifications, the MA has organized on 5-6 December 2022 a first preliminary meeting with the Serbian NA and Serbian controllers on the key principles of risk-based management verifications.

Moreover, during the entire programming period the programme bodies shall enhance the administrative capacity necessary for the coordination, management and implementation of EU assistance. Thus, the staff shall attend trainings in the fields of management of the EU funds, including financial management and control, management verifications and financial corrections, identification and management of risks (including fraud risks), management and mitigation of irregularities and frauds, etc.

Moreover, after debates with the Programme Audit Authority on the present methodology and discussions of risk assessment and draft methodology with controllers, the approval in the Monitoring Committee is needed, considering its strategic role in the 2021-2027 programming period.

Before the start of the implementation of the projects, the programme bodies will organize a series of training sessions for the beneficiaries, in order to reduce the risk of errors when reporting costs to the controllers. During the implementation period of the projects training sessions will be organized for the projects’ beneficiaries, as recommended in the Programme Evaluation Action Plan (2019). These training sessions shall focus in particular on state-aid incidence, public procurement procedures, including conflict of interests, financial management and control, including anti-fraud measures.

After the start of the projects’ implementation, the MA shall ensure a continuous collection of feedback from the controllers, authorizing unit personal and auditors, in order to update and improve the system.

Moreover, through regular meetings, the MA will provide training and continuous guidance to the controllers, in order to address specific issues and risks related to their activity.

### Risk assessment & mitigation measures

The *enhanced proportionate arrangements* applicable for the 2021-2027 programming period is based on the reliance on national management systems.

A good track record of a reliable functioning of the Management and Control Systems and full participation in European Public Prosecutor Office (EPPO) framework, enables the application of *single audit principle,* established in accordance with the provisions of article 80 of Regulation 2021/ 1060 (CPR), in order to avoid duplication of audits and management verifications of the same expenditure.

As the “*Commission only reviews work of audit authority*”[[5]](#footnote-5), the common sample auditing shall fully observe the provisions of art. 49 of the Regulation 2021/1059 (Interreg).

According to article 74 (2) of the same regulation, “*management verification (…) shall be risk-based and proportionate to the risks identified ex ante and in writing*.”

As a general principle, the risk-assessment shall cover the entire life cycle of the projects, from appraisal and selection up to durability and this shall be reflected in the JeMS, to the extent allowed by the system[[6]](#footnote-6), as the Programme uses this electronic monitoring system and in order to enable an adequate electronic audit trail[[7]](#footnote-7), which comply with relevant requirements on the availability of documents (CPR Articles 69(6), 82 and Annex XIII) and in order to enable the application of provisions of article 69 (9) of Regulation 2021/ 1060 (CPR), via the interface SFC21-JeMS.

In its Reflection note, the EC states that “*each MA is responsible for developing and implementing its methodology in line with the directions in this paper and considering the relevant aspects of the OPs and the specific context in which these are implemented*.”

Control activities must ensure that all works, goods and services paid for have been delivered and costs paid out in compliance with CPR, Regulation (EU) 2021/1059, national legislation and relevant public procurement provisions.

Administrative[[8]](#footnote-8), desk-based and on-the-spot verifications should be proportionate to the risks identified ex-ante. This means that not all partner reports and all items within a partner report will be verified. The management verifications will focus on the risky cost categories in the partner reports and risky projects, as described below.

According to Article 82 of the CPR, the management and control system of the Programme is functioning effectively when the total error rate for each year is 2 % or below. The Programme uses same approach for the project partners.

Thus, pursuant to Article 80 of the CPR, the controller, based on their professional judgement may extend the verification, when this is needed to support robust conclusions.

In the context of the Interreg IPA Romania-Serbia Programme, the managing authority elaborated a single methodology for risk-based management verifications, which is applied for the whole programme and the minimum requirements (and risk factors) for risk-based management verifications, to be used for the controllers in both participating countries to the Programme.

At the basis of the present methodology are the historical data retrieved from eMS on the projects implemented during 2014-2020 programming period. Thus, an analysis has been performed on the typology of errors, cost categories prone to errors and corrections applied. Also, the results of audits have been factored in, consolidating the conclusions drawn from the data at the level of the first level control (e.g. the majority of errors are concentrated around public procurement related to works and equipment).

While performing the analysis of programme data on the most common types of errors, their nature and sources in order to elaborate the risk-based management verifications methodology, the MA also envisaged additional measures to mitigate and reduce the risks, such as:

* Reducing the number of options that a programme offers to reimburse certain cost categories. Thus, for certain cost categories either real cost or flat rate/ lump sum is allowed and the beneficiaries cannot choose to use both for the same category;
* Extensive use of simplified cost options, using all the off-the-shelf flat rates available in the Regulation and also programme-specific lump sums for project preparation and project closure;
* Using JeMS as a single electronic centralised IT system where all invoices and supporting documentation are stored for the audit trail, elimination of hard copies/ paper versions and using e-signature;

### First level control verifications

As the MA bears the overall responsibility of programme implementation, it needs to obtain assurance that the controls have been carried out properly and that beneficiaries are treated equally.

The control regarding the effective implementation of the project consists on the desk checks of the documents, as well as the on-the-spot checks. As 100% verification is not required by the EU relevant Regulations in the 2021-2027 programming period, the rationale is to focus management verifications on the risky items/areas of payment claims and operations.

Since the Programme reimburses as flat rate the costs for: staff, travel and accommodation, office and admistrative and lump sums for project preparation and project closure, the only categories remaining to be verified by the controllers are **infrastructure & works**, **equipment** and **external services**.

Moreover, the Programme has decided that all projects shall have a minimum of 50% of their budget dedicated to investments (infrastructure/ equipment), thus raising the level of risks for the projects submitted under the regular call for proposals, while strategic importance and large infrastructure projects due to their size, impact, number of partners and other implications and external factors are automatically considered high risk.

Considering the provisions of the EC Reflection Paper on Risk-Based management verifications[[9]](#footnote-9) (art. 74 CPR) and the Risk-based methodology elaborated by the Managing Authority, the 100% verifications will be maintained for the **investments** financed through the Programme (infrastructure & equipment), as a less than 100% verifications involves the risk of certain errors not being identified, triggering serious financial consequences at the level of the programme.

NB: Expenditure NOT LINKED with an Investment in JeMS, WILL NOT be considered as Investment and WILL NOT be taken into consideration for the fulfillment of the condition that at least 50% of the project budget is dedicated to investments. This will trigger a risk-based verification, using a simplified checklist. Taking into consideration the impact of the investment components and as underlined by the Interact Guidance paper on management verifications[[10]](#footnote-10) (November 2022), **reports with investment items will be verified 100%** (the direct costs included within) in order to enable Audit Authority’s verification, for obtaining the reasonable assurance that the control system was effective in preventing errors.

As regards the expenditure **not linked to investments in JeMS**, namely external services & expertise and also for direct award procedures/ single tenders - including for works and equipment, the verifications shall be done based on the risk factors identified below and in accordance with the risk-based management verifications methodology elaborated by the MA, namely these types of expenditure will not be verified 100%.

Considering the provision of recital 62 of CPR Regulation 2021/1060 “*To ensure an appropriate balance between the effective and efficient implementation of the Funds and the related administrative costs and burdens, the* ***frequency****,* ***scope*** *and* ***coverage of management verifications*** *should be based on a risk assessment that takes into account* ***factors*** *such as the* ***number****,* ***type****,* ***size*** *and* ***content of operations implemented****,* ***the beneficiaries*** *as well as the* ***level of the risk identified by previous management verifications and audits****. Management verifications should be proportionate to the risks resulting from that risk assessment and audits should be proportionate to the level of risk to the budget of the Union*.”, the Programme has identified 2 layers of risk factors, one at the level of FLC and one at the level of MA.

Therefore, the controllers shall determine the level of risk based on the nature of the expenditure included in the list of expenditure and will then perform verifications depending on the risk levels (100% verifications for reports with higher risk/ less extensive verifications for reports with lower risk).

For the FLC, these risk factors can be only in relation to the FLC request submitted by the project partner for validation, as follows:

|  |  |  |  |
| --- | --- | --- | --- |
| **Risk factors** | **Low** | **High** | **Score** |
| **1 point** | **5 points** | **≤ 10 points = simplified checklist;**  **≥11 points = 100% verification** |
| Type of FLC request | Next reports = 1 | First report = 5 |  |
| Size of the FLC request in the total budget of the partner (20%) | < 20% = 1 | ≥ 20% = 5 |  |
| Content of the project activities included in the FLC request (public procurement procedure OR direct award/ single tender) | Single tender (RS) / Direct procurement (RO) = 1 point for 1 single tender | procurement procedure, when it’s verified in the current report = 5  If the procurement procedure was verified in the previous reports = 1 |  |
| Previous results of controls (only 2 corrections related to public procurement, in the previous reporting periods and/ or a fraud suspicion) | Less than or equal to 2 corrections AND NO fraud suspicion = 1 | More than 2 corrections in the previous reports (2021-2027 programme) AND/OR 1 fraud suspicion = 5 |  |
| Previous irregularities at the level of the partner and/ or confirmed frauds, including in the 2014-2020 period | Less than or equal to 2 = 1 | More than 2 = 5 points |  |

Also, the controllers shall verify the conflict of interest via the inter-institutional working tools, namely the PREVENT system for Romanian contracting authorities. This integrated software system is co-financed by the European Union through Operational Programme "Increasing Economic Competitiveness", SMIS code: 48836, based on financing contract no. 1144/322/04.12.2013, concluded with the Ministry for the Information Society, was developed between 2013 and 2015, at the ANI headquarters and had a total value of approx. 7 MEUR. The main objective of the system is detection automatic connections of business relations, interests or kinship between representatives of contracting authorities and representatives of bidders. Functioning the PREVENT system was approved by Law no. 184/2016 regarding the establishment of a conflict of interest prevention mechanism in the contract award procedure of public procurement ("the PREVENT Law"). PREVENT applies to all procurement procedures, published in SEAP, financed from both the national state budget, as well as those financed from European funds.

The system operates on the data fill in, as follows:

The operation of the system depends essentially on the completion of data in SEAP regarding integrity by the contracting authorities. This is achieved by:

 Filling in the integrity form as a mandatory step in the process of public procurement; and

 Integrity data filled in by all contracting authorities, contractors and by bidders, directly in SEAP, in the new section created in SEAP in this purpose.

As PREVENT may not cover exclusively all conflicts of interest, the controllers cannot rely exclusively on the ex-ante checks made by PREVENT without to carrying out other checks as these were also perfomred during the 2014-2020 programming period (e.g RECOM).

### Extension of the verifications by the controller

Regardless of these factors, the controller may extend the verification based on his/ her professional judgement. Thus, for the purpose of an adequate audit trail, the controller must document and describe, in the checklist, why the verification was extended; and also refer to the results and the types of errors detected during verification.

Main principles for the extension of the verification (the list is not exhaustive):

• case by case based on controllers’ professional judgement or based on previous experience, in order to obtain the reasonable assurance on the conformity, legality and regularity of the expenditure.

• where ineligible cost (except for missing documents etc.) in the verified expenditures is found:

- up to 2% of the reported amount in specific costs category, the verification will not be extended;

- more than 2,01 %, the verification will be extended to 100 % of costs included in the partner report;

For the investments FLC will perform an on-the-spot visit in-person after the reception of works or delivery of goods.

For the services & external expertise, direct award/ single tender - including for works and equipment, online meetings may be organized whenever needed but at least once in the lifetime of the project.

1. **Desk-based verification & On-the-spot verifications**

Considering the above mentioned, both desk-based and on-the spot management verifications are risk-based and proportionate to the risks identified ex-ante.

Even though all management verifications for a specific accounting year must be carried out before the submission of the accounts, these shall also cover the durability requirements, which can normally only be performed after the expenditure concerned has been certified in the accounts.[[11]](#footnote-11)

*Desk-based verifications:*

Must be carried out to control the partner report expenditures and that they are in accordance with EU, national and Programme rules and are performed based on the supporting documents provided by project partners.

The FLC shall receive the Partner report regarding the activities incurred and the financial report with expenditures paid in the reporting period and all supporting documents, via JeMS, for validation. All submitted documents must be marked by the beneficiary with the: Programme’s name and code of the project (JeMS code).

*On-the-spot verifications:*

* The FLC may perform the control on-site for the operations ongoing, at any time this is found necessary. The On-the spot visits shall be made whenever in the reporting period works or supplies have been reported but at least once during project’s lifetime;
* On-the-spot verifications should be planned in advance to ensure that they are effective and can be carried out either face-to-face or online. Therefore, the on-the-spot plan is prepared at the beginning of the project implementation and approved by the Head of the FLC Unit.

It can be revised periodically based on the newly identified risk factors and/ or foreseen goods/ works.

On-the-spot plan for all partners, (issued separately for each partner) will be uploaded on JeMS in section dedicated to FLC attachments.

Face-to-face on-the-spot verifications are done to control the following cases:

• requirements cannot be controlled during desk-based or online verifications;

• investments (equipment & works) are reported;

• risks or shortcomings are found by the controller during the desk-based, administrative or online verification of partner reports.

In justified cases, online verification can be replaced with on-the-spot verification, if there are reasonable suspicions that the online verifications cannot reveal the factual reality.

Online verifications can replace on-the-spot verifications or complement the desk-based and administrative verifications.

### Financial monitoring & verifications performed at the level of the Managing Authority

1. Considering the risk methodology developed at the level of the Interreg IPA Romania-Serbia programme and taking into account the provisions of Art. 74 (2) CPR regarding management checks that must be "proportional to the identified risks";
2. According to the Reflection paper (version 29 March 2022) the desk-based and administrative checks carried out on the reimbursement requests submitted at the project level must be done, on one hand, taking into account the financial status of the project implementation and, on the other hand, in a reasonable period of time after submitting the reimbursement request;
3. Considering that the checks made on the expenses requested for reimbursement must not be duplicated at the 2 levels of control, but must be complementary, and the checks must be made before the accounts are sent to the EC;
4. Taking into account the fact that, by using an extended mix of simplified costs (SCO) that include lump-sum for preparation and closure expenses and flat-rates for staff, travel and administrative costs, a large part of the risk of error was eliminated;
5. Taking into account the fact that for the Interreg IPA Romania-Serbia programme, the Romanian public beneficiaries will begin to carry out the procurement procedures included in the project based on the national legislation with which FLC RO has not been familiar until now;
6. Emphasizing that, in accordance with the rules of the programme, more than 50% of each project budget are dedicated to investments and, in accordance with the Risk Methodology, these will be verified 100% by FLC,

at the MA level, the risk-based management verifications will be performed as follows:

1. All procurements above the Official Journal of the European Union threshold will be checked for both Romanian and Serbian partners;

2. For the Romanian partners, the rest of the procurement procedures (above direct award), carried out by the public partners according to Law 98/2016, will be checked for a limited period of 1 year from the date of submission of the first project report to MA (with the exception of project preparation expenditure). The project reports will be authorized without sampling, taking into account the following aspects:

3. The improvement of the control system will be pursued through:

* error-free reporting by partners – will lead to a decrease in the processing time of reports and, implicitly, faster reimbursement by the EC of expenses (including those related to the technical assistance)
* tracking the timely submission of partner reports to the controllers, according to the Programme rules;
* respecting the spending of the amounts per period;
* reaching the de-commitment targets for each partner, as set in the subsidy contracts (if applicable);
* deviations from the schedule of activities, with a direct impact on the degree of absorption and the implementation period of the project - based on the information from JEMS, corroborated with that provided by Joint Secretariat and MA Monitoring Unit (in the Checklists);
* the existence, at the level of a partner report, of amounts suspended by controllers ("parked items) - which represents a risk due to the fact that it signals a possible violation of the rules of the programme and/ or the legislation in force;
* if there are irregularity alerts confirmed or still under verification and/ or fraud alerts, the project will have a high degree of risk. It will change and become low if the debits were recovered, the irregularity decisions were cancelled in court or following the appeal, and the fraud alerts were closed with *Failure to prosecute* by National Anti-Corruption Department/ National Anti-Fraud Department/ AFCOS/ prosecutor's office/ etc.

4. In the event that deviations from the schedule for submitting controller’s requests, project reports or reimbursement forecasts are noticed, the following steps will be taken:

* The real status of controllers’ requests and the submission of project reports will be checked in JEMS - if JEMS allows it (taking into account the time gap between the moment of the controller’s request and the moment the report reaches the MA - about 3/4 months difference, which represents another reporting period),
* If JEMS does not allow, or the available information shows that there is still a gap, the beneficiary will be contacted by email to clarify the aspects that led to this situation and the real state - see above bullet,
* An online meeting will be organized and/or a common on-the-spot visit will be made with MA Monitoring Unit if the project:

i. has a high risk at the level of MA Authorisation Unit (after performing the management checks described above);

ii. the beneficiary did not remedy the situation/ does not respond appropriately (according with bullet 1 and 2);

iii. from the MA Monitoring Unit analysis, a high risk also emerges (delays in the development of activities that do not comply with the Gantt chart from JEMS);

iv. Joint Secretariat has not carried out the monitoring visit in the last 3 months.

* The on-the-spot visit will include:

i. Supporting the beneficiary in order to recover the gaps;

ii. Support in the correct reporting (if applicable) to shorten the reimbursement time;

iii. The reality of the declared expenses - especially if the project reports are included in the payment applications from the accounting year for which the accounts are to be submitted/verified. In this sense, it is preferable that the visits are made especially during July - Nov/Dec.

### Updating the Methodology

The risks identified at the beginning of the programming period, shall be periodically assessed by the programme authorities, based on:

* Corrections from FLC/ MA
* The error rate between the expenses validated by controllers and MA
* The number of acquisitions for which MA identified irregularities and applied financial corrections over the controllers
* Audit missions’ results (Audit Authority, European Commission, European Courts of Auditors)
* Guidance from the European Commission
* Results of the missions organized by the Department for Fight against Fraud, European Anti-Fraud Office, European Public Prosecutor Office
* Exchanges with other programmes during Interact workshops
* The methodology will be periodically updated according to:

After the first accounting year, the risk re-assessment & present methodology will be updated if needed, in order to reinforce the controls or further reduce them depending on the level of risks.

Moreover, based on system audit results or if there are factors affecting the risks, the methodology will be revised whenever needed and re-submitted for approval to the Monitoring Committee.

1. Even though it covers the 2014-2020 programming period, the general principles and approach have been considered in preparation of the present Methodology. [↑](#footnote-ref-1)
2. The concept, obligations, purpose and principles are relevant also in the 2021-2027 programming period. [↑](#footnote-ref-2)
3. Since the key requirements & assessment criteria have not changed dramatically and a roll-over of the existing systems from the 2014-2020 programming period is recommended by the European Commission (https://ec.europa.eu/regional\_policy/2021-2027\_en), these guidelines have been considered. [↑](#footnote-ref-3)
4. Section 6 Management Verifications – Section 1.6 Timing of management verifications) sets out that *’No expenditure shall be included in the certified accounts submitted to the Commission if the planned management verifications are not fully completed and the expenditure is not confirmed as legal and regular’*. [↑](#footnote-ref-4)
5. https://ec.europa.eu/regional\_policy/2021-2027\_en#inline-nav-19 [↑](#footnote-ref-5)
6. European Commission Reflection Paper on Risk based management verifications Article 74 (2) CPR 2021-2027, Version 29 March 2022 *“The use of e-Cohesion also allows to create and maintain adequate electronic audit trails, which comply with relevant requirements on the availability of documents (CPR Articles 69(6), 82 and Annex XIII). Consequently, e-Cohesion and Electronic data exchange systems - also used in the context of management verifications - can significantly contribute to reducing the audit and control burden.”* [↑](#footnote-ref-6)
7. In accordance with Key requirement 5 “*Effective system to ensure that all documents necessary for the audit trail are held*”, for observing the provisions of Articles 69(6) and (8), 72(1) (e), 82, 95 (1) (i), Annexes XIII, XIV and XVII CPR: “***All documents required for an appropriate audit trail shall be in electronic form*** *and all exchanges of information between the beneficiaries and the programme authorities should be carried out by means of electronic data exchange system* [↑](#footnote-ref-7)
8. Administrative verifications are those during which the controllers verify according to the FLC Checklist, the existence of all the supporting documents for different types of expenditure. [↑](#footnote-ref-8)
9. Version 29 March 2022. [↑](#footnote-ref-9)
10. https://www.interact-eu.net/library?title=risk-based&field\_fields\_of\_expertise\_tid=All&field\_networks\_tid=All#3844-hit-guidance-risk-based-management-verifications-2021-2027-and-hit-methodology-0 [↑](#footnote-ref-10)
11. European Commission Reflection Paper on Risk based management verifications Article 74 (2) CPR 2021-2027, Version 29 March 2022 [↑](#footnote-ref-11)