Παράρτημα 1 –

Κατάλογος Ελέγχου Εξουσιοδότησης Επαληθευτή Πρωτοβάθμιου Ελέγχου

για επιμέρους Προγράμματα Εδαφικής Συνεργασίας

REPUBLIC OF CYPRUS

VERIFICATIONS AND CERTIFICATION DIRECTORATE

TREASURY OF THE REPUBLIC
1441 NICOSIA

First level controller designation checklist

Project

Name of the project	
Acronym	
Index	

Project Partner

Organisation	
Department/unit/division	
Name of the contact person	
Address	
Telephone	
Email	

Responsible Controller (Audit Partner)

Organisation	
Name of the Controller	
Position in organisation	
Department/unit/division	
Professional Experience (years)	
Professional Title (*provide a copy*)	
CyPAOB Registered Audit Firm	☐ **Yes**, Reg. no. …… ☐ **No**
CyPAOB Registered Statutory Auditor	☐ **Yes**, Reg. no. …… ☐ **No**
Address	
Telephone	
Email	

Control Team Manager (Manager / Supervisor) (if applicable)

Name of the Controller	
Position in organisation	
Department/unit/division	
Professional Experience (years)	
Professional Title (*provide copy*)	
Telephone	
Email	

Control Team (To be completed separately for each member)

Name of the Controller	
Position in organisation	
Department/unit/division	
Professional Experience (years)	
Professional Title (*if relevant provide copy*)	
Telephone	
Email	

(A) Basis of Engagement:

1. Are control services secured by the partner through a service contract?	
2. What is the basis of engagement of the Control Service by the project partner? A service contract, a mandate, other (please specify and provide a copy or proforma service contract)?	
3. Have public procurement procedures according to relevant regulation and programme rules been respected?	

(B) Professional Skills and Competences:

1. Please describe the individual Controller's professional skills and knowledge in the field of control/audit (include references of previous experience, training, studies etc).	

2. Please describe the individual Controller's professional skills and knowledge in the field of control of projects co-financed from EU-funds (in particular European Structural and Investment Funds and specifically the European Regional Development Fund).	
3. Please describe individual Controller's previous professional experience in the first level control of projects funded through the specific Programme or other European Territorial Cooperation Programmes (please specify Programme)	
4. Is the controller's knowledge of Greek and English sufficient in order to read and understand all relevant documents? *If not, please confirm that all necessary documents (including communication with the Joint Secretariat or other auditors / controllers) will be translated.*	

(C) Independence:

1. Does the controller adhere to a professional code of conduct or other rules defining his/her function and independence?	
2. Can you confirm that the organisation / unit where the controller is employed / posted is professionally independent from the unit dealing with the implementation of activities and finances of the project partner and is therefore not involved in • project approval / selection • project activities (incl. signature of the project report as a project partner) • project finances (recording of project expenditure in the accounting system, securing funding for the project costs and authorising or undertaking payments of the respective expenditure)	
3. Can you confirm that there are no blood or marriage relationships between the controller and employees/managers of the unit in charge of the project activities implementation or finances?	
4. Is the controller independent of mind, i.e. does not feel dependent on the entity/unit to be controlled in any way other than the ones already mentioned?	

5. Is the Controller the statutory auditor of the Partner? ☐ Yes ☐ No *If yes, please describe the safeguards adopted to prevent threats of independence.*	

(D) Participation in Trainings / Workshops:

1. Can the Controller confirm (through the *attachment of relevant attendance certificates*) that he/she and/or the designated Control Team and/or Control Team Manager (if relevant): a. has attended, or b. will be attending at the latest prior to the first payment application submitted by the project partner trainings / seminars / workshops organised by the DG EPCD, the VCD (Designation Body) and/or the Programme Authorities covering the requirements for first level controls / verifications for the specific Programme*?	

Signatures:

Partner Signature and Stamp	Controller Signature and Stamp
Place Date	Place Date

Please send the completed questionnaire with attachments (e.g. organisation chart and other relevant documents) to:

_____

* Kindly note that in case of non-participation to the relevant trainings, the Controller's designation will be temporarily suspended / not issued

Verifications and Certification Directorate
Treasury of the Republic of Cyprus
Corner Michael Karaoli & Grigori Afxentiou
1441 Nicosia, Cyprus
Contact Person: Maria Papiri, mpapiri@treasury.gov.cy, tel.: 0035722602322
vcd@treasury.gov.cy
www.treasury.gov.cy

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Corner Michael Karaoli & Grigori Afxentiou
1441 Nicosia, Cyprus
Contact Person: Christina Iacovou, chiacovou@treasury.gov.cy, tel.: 0035722602434
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Partner Signature and Stamp	Controller Signature and Stamp
Place Date	Place Date

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Κατάλογος Ελέγχου Εξουσιοδότησης Επαληθευτή Πρωτοβάθμιου Ελέγχου

Δραστηριότητα

Έργο	
Ακρώνυμο	
Άξονας/Μέτρο	

Εταίρος

Όνομα ατόμου επικοινωνίας	
Τμήμα	
Οργανισμός	
Διεύθυνση	
Τηλέφωνο	
Τηλεομοιότυπο	
e-mail	
Ρόλος στο έργο (Κύριος Δικαιούχος (Επικεφαλής Εταίρος) ή Δικαιούχος (Εταίρος);	

Υπεύθυνος Επαληθευτής (Συνέταιρος)

Οργανισμός	
Όνομα ελεγκτή	
Θέση στον οργανισμό	
Μονάδα/Τμήμα	
Επαγγελματική πείρα (χρόνια)	
Εγγεγραμμένο Ελεγκτικό Γραφείο ΑΔΕΕλΕπ	☐ **Ναι**, Αρ. Εγγραφής …… ☐ **Όχι**
Εγγεγραμμένος νόμιμος Ελεγκτής ΑΔΕΕλΕπ	☐ **Ναι**, Αρ. Εγγραφής …… ☐ **Όχι**
Διεύθυνση	
Τηλέφωνο	
Τηλεομοιότυπο	
e-mail	

Υπεύθυνος Ομάδας Επαλήθευσης (Manager/ Supervisor) *(εάν εφαρμόζεται)*

Όνομα ελεγκτή	
Θέση στον οργανισμό	
Μονάδα/Τμήμα	
Επαγγελματική πείρα (χρόνια)	
Επαγγελματικός τίτλος (*επισύναψη αντιγράφου*)	
Τηλέφωνο	
e-mail	

Ομάδα Επαλήθευσης *(Να συμπληρωθεί για το κάθε άτομο της ομάδας ξεχωριστά)*

Όνομα	
Τίτλος	
Μονάδα/Τμήμα	
Επαγγελματική πείρα (χρόνια)	
Επαγγελματικός τίτλος (*επισύναψη αντιγράφου σε περίπτωση που εφαρμόζεται*)	
Τηλέφωνο	
e-mail	

(A) Βάση εργασίας

1. Οι υπηρεσίες ελέγχου εξασφαλίζονται με τον Επαληθευτή μέσω σύμβασης παροχής υπηρεσιών;	
2. Ποια είναι η βάση για τη διενέργεια του ελέγχου; Συμβόλαιο παροχής υπηρεσιών, πληρεξούσιο, άλλο (παρακαλώ διευκρινίστε και επισυνάψετε αντίγραφο ή προσχέδιο της σύμβασης παροχής υπηρεσιών)	
3. Τηρήθηκαν οι διαδικασίες δημοσίων συμβάσεων σύμφωνα με τους σχετικούς κανονισμούς και τους κανόνες του προγράμματος;	

(B) Επαγγελματικά προσόντα και επάρκεια

1. Παρακαλώ περιγράψτε τα επαγγελματικά προσόντα και γνώσεις του Επαληθευτή για τη διενέργεια ελέγχων (π.χ. εμπειρία, εκπαίδευση, σπουδές κτλ).	
2. Παρακαλώ περιγράψτε τα επαγγελματικά προσόντα και γνώσεις του Επαληθευτή σε σχέση με τη διενέργεια ελέγχων σε συγχρηματοδοτούμενα από τα Ευρωπαϊκά	

ταμεία έργα (συγκεκριμένα από τα Διαρθρωτικά Ταμεία και το Ευρωπαϊκό Ταμείο Περιφερειακής Ανάπτυξης) παρέχοντας τα απαραίτητα δικαιολογητικά (π.χ. εμπειρία, εκπαίδευση, σπουδές κτλ).	
3. Ο Επαληθευτής έχει επάρκεια γνώσης της Αγγλικής και Ελληνικής γλώσσας έτσι ώστε να μπορεί να διαβάζει και να καταλαβαίνει όλα τα σχετικά έγγραφα; *Αν η απάντηση είναι «όχι», μπορεί να διαβεβαιωθεί ότι όλα τα απαραίτητα έγγραφα (συμπεριλαμβανομένης της επικοινωνίας με την Κοινή Γραμματεία του Προγράμματος INTERREG V-A Ελλάδα-Κύπρος 2014-2020 ή με άλλους επαληθευτές, κτλ.) θα μεταφράζονται;*	

(Γ) Ανεξαρτησία

1. Ο Επαληθευτής ακολουθεί κάποιο κώδικα επαγγελματικής δεοντολογίας ή άλλους κανόνες που καθορίζουν τη λειτουργία και ανεξαρτησία του/της;	
2. Ο Επαληθευτής υπάγεται σε μονάδα/οργανισμό επαγγελματικά ανεξάρτητο από τη μονάδα που χειρίζεται τις δραστηριότητες και τα οικονομικά (λογιστικά, υπολογισμούς μισθών και εντολές πληρωμών) του υπό αξιολόγηση έργου στα πλαίσια του Προγράμματος INTERREG V-A Ελλάδα-Κύπρος 2014-2020. Μπορείτε να βεβαιώσετε ότι ο οργανισμός/μονάδα στην οποία υπάγεται ο Επαληθευτής δεν εμπλέκεται - στην έγκριση/ επιλογή των έργων - στις δράσεις του έργου (συμπεριλαμβανομένου της υπογραφής της έκθεσης προόδου ως εταίρος) - στα οικονομικά του έργου (λογιστικά και εντολές πληρωμής);	
3. Μπορείτε να επιβεβαιώσετε για σκοπούς ελέγχου του συγκεκριμένου έργου στα πλαίσια του Προγράμματος INTERREG V-A Ελλάδα-Κύπρος 2014-2020 ότι δεν υπάρχει συγγένεια εξ αίματος ή εξ αγχιστείας μεταξύ του Επαληθευτή και υπαλλήλων/διευθυντών της μονάδας που είναι υπεύθυνη για τις δράσεις και τα οικονομικά του έργου;	
4. Ο Επαληθευτής έχει ανεξάρτητη κρίση, δηλαδή δε νιώθει εξαρτημένος από την υπό έλεγχο οντότητα/μονάδα που υλοποιεί το έργο στα	

πλαίσια του Προγράμματος ΕΕΣ INTERREG V-A Ελλάδα-Κύπρος 2014-2020, με άλλους τρόπους εκτός από αυτούς που έχουν ήδη αναφερθεί;	
5. Ο Επαληθευτής είναι ο νόμιμος ελεγκτής του Εταίρου; ☐ Ναι ☐ Όχι *Αν ναι, παρακαλώ περιγράψτε τις διασφαλίσεις που υιοθετήθηκαν για αποτροπή απειλών της ανεξαρτησίας.*	

(Δ) Στοιχεία σε σχέση με Εκπαίδευση/ Εργαστήρια

1. Ο Επαληθευτής βεβαιώνει (με την επισύναψη σχετικών πιστοποιητικών παρακολούθησης) ότι ο ίδιος/α ή/και η Ομάδα Επαλήθευσης ή/και ο Υπεύθυνος Ομάδας Επαλήθευσης (αν εφαρμόζεται): α. έχει παρακολουθήσει, ή β. θα παρακολουθήσει το αργότερο πριν την υποβολή της πρώτης αίτησης πληρωμής από τον εταίρο εκπαιδεύσεις / σεμινάρια / εργαστήρια που διοργανώθηκαν από τη Γενική Διεύθυνση Ευρωπαϊκών Προγραμμάτων, Συντονισμού και Ανάπτυξης (ΓΔ ΕΠΣΑ), την Αρχή Εξουσιοδότησης (ΔΕΠ) ή/και τις Αρχές του Προγράμματος που καλύπτουν τις απαιτήσεις σε σχέση με διοικητικές και επιτόπιες επαληθεύσεις του συγκεκριμένου έργου*.	

* Σημειώνεται στις περιπτώσεις που παρατηρείται μη συμμετοχή των εξακριβωτών στις πιο πάνω εκπαιδεύσεις, η εξουσιοδότηση του Επαληθευτή δύναται να αναστέλλεται/ μην εκδίδεται.

Υπογραφές

Υπογραφή εταίρου και σφραγίδα	Υπογραφή Επαληθευτή και σφραγίδα
Τόπος Ημερομηνία	Τόπος Ημερομηνία

Παρακαλώ αποστείλετε το συμπληρωμένο ερωτηματολόγιο επισυνάπτοντας όλα τα απαραίτητα αποδεικτικά (οργανόγραμμα, και άλλα σχετικά έγγραφα) στην ακόλουθη διεύθυνση:

Διεύθυνσης Επαληθεύσεων και Πιστοποίησης

Γενικό Λογιστήριο της Δημοκρατίας

Γωνία Μιχαήλ Καραολή και Γρηγόρη Αυξεντίου

1441 Λευκωσία, Κύπρος

Άτομο επικοινωνίας: Μαρία Παπίρη, mpapiri@treasury.gov.cy, τηλ.: 0035722602322

vcd@treasury.gov.cy

www.treasury.gov.cy