

Below is a 1st level controller statement that can be included in the progress reports and inputs to the reports prepared by project partners.

The statements are based on the audit categories listed in the EU audit manual.

Such statements are used in the Baltic Sea Region INTERREG III B Programme and the INTERREG IIIC Programme. Also proposed for the INTERREG IIIA Programmes operating in the Baltic countries.

Based on our examination, we verify:

1. The general eligibility rules have been observed, including, but not limited to rules governing the eligibility of expenditure, in particular COM 1685/2000, amended by COM 1145/2003, rules described in Approval Letter and Subsidy Contract (including Annexes), rules concerning co-financing activities from the ERDF, rules on state aid, etc.
2. Receipts and payments are accurately recorded in the operation's accounting system, assets are correctly recorded and amounts are correctly reflected in demands for payment. The necessary audit trail exists for all activities, providing evidence in the form of contracts, invoices and payment records. In case of staff costs, direct costs, overheads and in-kind contributions, the necessary evidence exists in a form of timesheets, listings of costs or formula descriptions and cost calculations (COM 438/2001, amended by COM No 2355/2002).
3. Services, supplies and works have been procured on the basis of proper call for tenders, sound controls have been exerted over the opening of the tenders and all tenders have been fully evaluated before the final decision has been made on service provider, supplier or works contractor.
4. Progress made has been fully and fairly reflected in the report. On the spot there is evidence that the reported activities have taken place, delivery of services and goods, and works are in progress or have been completed.
5. The partners have complied with Community rules on publicity, information, equal opportunities, protection of environment and any other Community policy.
6. All inputs for progress report received from partners were accompanied by independent auditor's verification.
7. The operation's activities have started and are implemented in accordance with the stipulations of § XXX of the Subsidy Contract.

I hereby confirm that I / company is independent from the operation's activities and financial management.