

Description of the management and control system (MCS)

Context

Article 69(11) CPR sets the deadline of 30 June 2023 for the description of the MCS to be in place for all Interreg programmes. At the latest workshop on the description of the MCS organised by Interact together with the EC colleagues, there have been many questions raised as to what is “in place”, should all chapters be ready, and what level of details is expected. As a follow-up to the event, Interact prepared a [Q&A document](#) together with the EC colleagues to help programmes get the answers to the commonly asked questions.

To summarise, elements provided in Annex XVI CPR should be addressed in the description of the MCS. Only essential elements must be covered, it should not be overly detailed. There is no requirement to include all detailed procedures in the description of the MCS. References to respective documents are sufficient. However, all documents (procedures, processes) referenced in the MCS should be available and accessible for the system audit done by AA.

Where the MA takes over the accounting function, the chapter dedicated to the body performing the accounting function can be left empty (as it will be described in the section dedicated to the MA).

Why are we discussing this?

The deadline to have the document ready by the set deadline is strict and must be complied with. Even if the programme is planning to organise the system audit next year (e.g., as per internal arrangements in 2024), the document should be ready anyway.

Group work

Discuss the topic:

- Exchange on how far you are with the preparations of your descriptions of the MCS
- Are there any unanswered questions you still have about the description of the management and control system?
- Any concerns/ questions after you read the [Q&A document](#)?