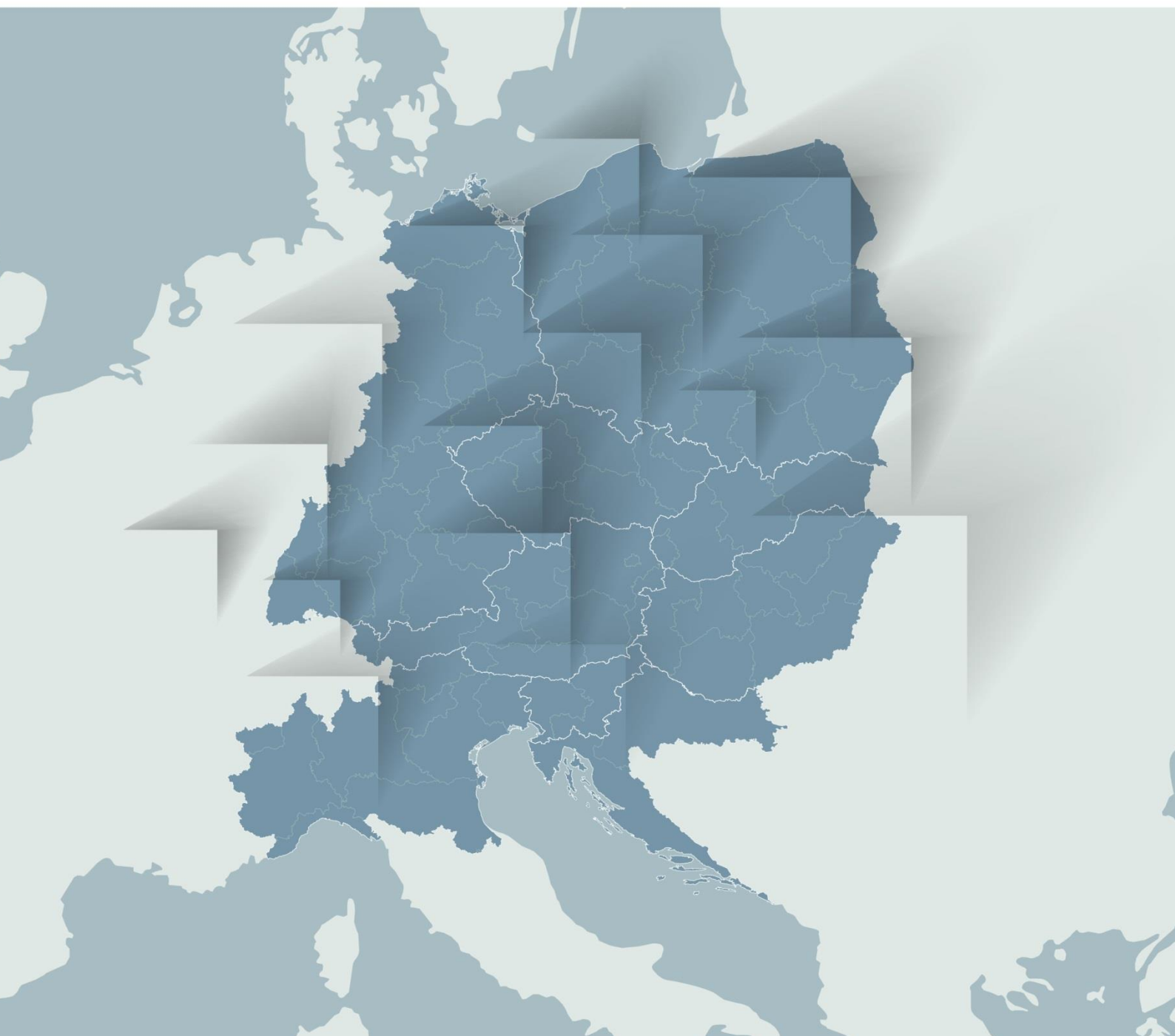


CALL FOR FINANCIAL EXPERTS

Call addressed to individuals for the establishment of a roster of prospective independent experts to support the Managing Authority and the Joint Secretariat in the execution of on-going controls on projects co-financed within the Interreg CENTRAL EUROPE Programme

10/2017



1. Background

The Interreg CENTRAL EUROPE Programme is established based on Regulation (EU) No. 1303/2013, Regulation (EU) No. 1301/2013 and Regulation (EU) No. 1299/2013. Its Cooperation Programme (CP) has been approved by the European Commission on 16 December 2014¹ and its revision approved by the EC on 26 October 2016.

The Interreg CENTRAL EUROPE Programme supports regional cooperation among central European countries: Austria, Croatia, the Czech Republic, Hungary, Poland, Slovakia and Slovenia, as well as parts of Germany and Italy. The overall objective of the programme is “cooperating beyond borders in central Europe to make our cities and regions better places to live and work by implementing smart solutions answering to regional challenges in the fields of innovation, low-carbon economy, environment, culture and transport”.

The total programme budget for projects is around 231 million Euros from the European Regional Development Fund (ERDF).

The programme should, hence, play a considerable role in strengthening the development efforts of these countries and their regions, while contributing to an integrated development of the entire programme area by supporting transnational cooperation projects with mutual benefit, tangible outputs and concrete results.

The programme focuses on four thematic priorities:

1. Cooperating on innovation to make CENTRAL EUROPE more competitive
2. Cooperating on low carbon strategies in CENTRAL EUROPE
3. Cooperating on natural and cultural resources for sustainable growth in CENTRAL EUROPE
4. Cooperating on transport to better connect CENTRAL EUROPE

Beneficiaries and target groups include public authorities and related entities, regional development and innovation agencies, enterprises (including SMEs), chambers of commerce and other associations, NGOs, financing institutions, technology transfer institutions, universities and research institutes, energy suppliers and management institutions, environmental facilities, education and training organisations, transport operators and infrastructure providers as well as other institutions which are affected by the thematic priorities concerned.

The programme is managed by a structure comprising institutions at the European, national and regional levels. Main decision-making body is the “Monitoring Committee”, which is composed of representatives of the Member States of the Programme. As Managing Authority (MA), the Department for European Affairs of the City of Vienna is responsible for the operational management of the programme. It is supported by a Joint Secretariat (JS), i.e. an international office that is also located in Vienna, and a network of National Contact Points, that are located in the participating Member States. The programme language is English.

In compliance with Article 124 of Regulation (EC) 1303/2013, the Description of the functions and procedures in place for the MA and the Certifying Authority (CA) of the Interreg CENTRAL EUROPE Programme describes the procedures established by the MA with the purpose of ensuring the correctness and regularity of the expenditure declared. Accordingly, expenditure incurred and paid out by beneficiaries may undergo a number of verifications by different actors.

¹ Documents available under <http://www.interreg-central.eu/Content.Node/apply/documents.html>

2. Call for experts

The Interreg CENTRAL EUROPE MA hereby invites applications from individuals to apply as prospective independent experts via the Interreg CENTRAL EUROPE "Expert Portal", with a view to establishing a roster of independent experts to support the MA and the JS for the execution of on-going controls on projects co-financed within the Interreg CENTRAL EUROPE Programme.

2.1 Objective

The aim of the assignment is to assist the MA/JS in performing on-going controls related to the following two types of controls:

- Plausibility checks of expenditure
- On-the-spot-checks

All services shall be executed under the coordination of the MA/JS.

2.2 Support to the plausibility checks of expenditure

Experts shall assist the MA/JS in executing the checks of the supporting documents of the expenditure which are selected for the verification of their plausibility. In particular, the support needed from the experts refers to the verification of the application of all rules affecting the eligibility of the claimed expenditure:

Verification of the compliance with eligibility rules - The experts are required to verify that costs claimed by beneficiaries and certified by national controllers are in line with the eligibility rules set at Union, programme² and national levels. Among others, the experts are requested to verify the following aspects:

- in case of staff costs, the compliance with national labour laws and the correctness of the calculated amounts;
- in case of depreciation of equipment, the compliance with national accountancy rules and accountancy policies of the beneficiary;
- in case of expenditure related to infrastructure and works, the compliance with the applicable rules concerning the protection of the environment;
- the compliance with the national fiscal law, including the verification of the eligibility of VAT if applicable.

Verification of the public procurement procedures - In addition to the points above, and in case of purchase of services or goods, the experts are required to verify the regularity of the public procurement procedure applied by the Lead Partners (LPs) or Project Partners (PPs) for the selection of external experts/providers. In particular, the experts shall verify that all Union, national and programme³ procurement rules are properly applied, including also the verification of the respect of the publicity requirements applicable to the adopted procedures. These checks also include the verification of the cases of sub-contracting to in-house and/or affiliated companies.

² Ref. to section C of the programme implementation manual available at <http://interreg-central.eu/Content.Node/implement/documents.html>

³ Ditto.

Each plausibility check assigned refers to the control of up to three expenditure items pre-selected by the JS.

The outputs expected from experts for each plausibility check assigned consist of the provision of a Plausibility check report⁴ signed and stamped by the expert.

2.3 Support to the on-the-spot check

Experts shall support the MA/JS in executing on-the-spot check of expenditure at the premises of the LPs and/or PPs of projects selected for verification, according to the following:

Extensive verification of documents - The experts are required to verify that the documents supporting the expenditure under verification are kept according to the applicable requirements for ensuring a sound audit trail (at the level of the controlled LPs and PPs)⁵.

Verification of the compliance of the expenditure - The experts are required to verify that the outputs corresponding to the expenditure under verification are compliant with all applicable Union, programme⁶ and national rules on eligibility, including the horizontal policies on public procurement, state aid, branding, protection of the environment and equal opportunities.

Verification of the accounting systems - The experts are required to verify, at the level of the controlled LP or PP, the existence and effective functioning of an adequate and reliable accounting system which allows to univocally identify the expenditure related to the project.

Each on-the-spot check assigned (i.e. for each LP or PP to be checked) refers to the control of up to three expenditure items which are generally pre-selected by the JS. The expected duration of one on-the-spot check is of around half a day. However, the duration of the check performed on-the-spot might vary depending on findings.

The outputs expected from experts for each on-the-spot check performed consist in the following two documents⁷:

- on-the-spot check report signed and stamped by the expert;
- on-the-spot checklist.

3. Required expertise and profile

Prospective independent experts must have the following qualification profile:

- hold a university degree, preferably in Finance-related fields, or equivalent professional experience;
- have at least 5 years professional experience (following the award of the university degree) of which at least 2 years of professional experience on control/audit; experience on control/audit of projects supported by EU Structural Funds programmes would be an advantage;
- have a sound knowledge of the European legislation - and in particular of the EU Structural Funds regulations and procedures, especially in relation to eligibility of expenditure and control

⁴ Template provided by the JS

⁵ Ref. to section C of the programme implementation manual available at <http://interreg-central.eu/Content.Node/implement/documents.html>

⁶ Ditto

⁷ Templates provided by the JS

systems, as well as sound knowledge of the national rules and legislation that determine the legality of the expenditure (e.g. labour law, public procurement law etc.) of at least one country participating in the Interreg CENTRAL EUROPE Programme;

- have a good knowledge of the implementing rules defined by the Interreg CENTRAL EUROPE Programme, in particular with regard to eligibility of expenditure, as defined in the programme Implementation Manual available at <http://interreg-central.eu/Content.Node/implement/documents.html>;
- be fluent in speaking, reading and writing in English and in a language of the Interreg CENTRAL EUROPE Programme area;
- be computer literate.

4. Application and selection procedure

Applications may be submitted at any time.

Applications can only be submitted via the online expert portal available at the following link:

<https://ec.europa.eu/eusurvey/runner/Expertportal>

The application package is composed of:

- an application form to be filled in by the candidate through the portal;
- CV bearing clear information and references relevant for the assessment (preferably following the European Europass CV format⁸).

In case of selection the expert might be required to provide further documents e.g. university diploma; a trade licence or permit for performing the services (if applicable) etc.

Incomplete applications (e.g. non-provision of compulsory information or missing CV) or applications with CVs in other languages than English will be rejected.

Candidates meeting the criteria set out in section 3 will be included in the roster of experts. Inclusion in the expert roster does not guarantee the selection and appointment. The MA/JS will notify the experts about their inclusion in the expert roster.

The roster will be valid for 3 years from the date of publication of the present call for experts. Afterwards experts will be requested to update their application.

Independent experts will be selected from the expert roster on the basis of expertise, knowledge and skills appropriate to carry out the control. The MA/JS will apply non-discriminatory selection criteria and will to the possible extent seek a balanced selection of experts in terms of geographical diversity and gender.

The selected experts will be contacted by the MA/JS inquiring about their availability to participate in the performance of an on-going control prior to their actual appointment.

⁸ <https://europass.cedefop.europa.eu/en/documents/curriculum-vitae/templates-instructions>

5. Independence and confidentiality

To ensure the independence of the control to be performed in her/his capacity as “independent expert”, prior to the signature of the contract the selected expert will have to sign a declaration certifying that there is no conflict of interest at the time of contracting and that she/he undertakes to inform the MA/JS if any conflict should arise in the course of the control.

A conflict of interest exists if the impartial and objective function of an expert is compromised for reasons involving family, emotional life or political affinity, economic interest or any other shared interest with the projects.

The selected experts must be independent⁹:

- from the project’s activities and management;
- from the LPs and PPs subject to controls;
- from the bodies and persons in charge of performing the national control tasks.

Throughout the control process, and for the following five years following the completion of the assignment, the expert must ensure the confidentiality of the information and documents as provided by the MA/JS. This shall be certified by the selected expert by signing an ad-hoc declaration.

6. Use of tools

Selected experts have to use their own tools (computers, printer, etc.).

7. Equal Opportunities

Equal opportunities policy without distinction on the grounds of sex, racial or ethnic origin, religion or belief, disability, age or sexual orientation will be applied.

8. Location and timeframe of delivery

With regard to the support of the plausibility checks, the experts shall perform the requested services at their own premises. With regard to the services for the support of the on-the-spot checks, the experts must perform the main part of the requested services at the premises of the LPs and/or PPs selected for verification. Experts might also be asked to discuss the inception of the assignment or the results of their verifications (via Skype or other suitable tools).

⁹ The independence will be checked once a project id assigned to an expert.

The timeframe for the delivery of the outputs to the JS is the following:

- for the plausibility check of expenditure: three working days from the delivery to the expert of the documents to be verified;
- for on-the-spot checks: three working days from the execution of the check at the premises of the LPs or PPs under control.

Postponements to these deadlines might be granted by the JS in exceptional cases, to be agreed beforehand based on the quantity of documents to be controlled.

9. Fee

The fees for the requested services are calculated on the basis of each single verification performed by the expert, according to the following:

- for plausibility checks (up to three expenditure items verified per assignment) - EUR 350 (VAT excluded) for each verification;
- for on-the-spot checks (up to three expenditure items verified per assignment) - EUR 700 (VAT excluded) for each verification.

Travel and accommodation costs for on-the-spot checks are not included in the above fee and they will be reimbursed according to the following:

- distance between the working seat of the expert and the place of execution of the assignment up to 10 km: no reimbursement;
- distance between the working seat of the expert and the place of execution of the assignment between 10 km and 100 km: lump sum of EUR 80;
- distance between the working seat of the expert and the place of execution of the assignment above 100 km: lump sum of EUR 180.