**EMEA is looking for a First Level Controller for the Interreg MED Renewable Energy project**

**Objective**: European Territorial Cooperation

**Programme:** Interreg Med Cooperation Programme

**Project title**: Capitalisation of the RES projects in the MED area

**Project Acronym**: Renewable Energy

**Project reference number**: REF. MED\_6159-2\_HP-RE

**Beneficiary**: Euro-Mediterranean Economists Association (EMEA)

**Estimated budget**: 4.500 EUR (+ VAT)

**Project contract duration**: 15.05.2020 – 30.06.2022

**ABOUT THE PROJECT:**

It is a horizontal project implemented under the framework of the Interreg MED Program. The project poses as a challenge the capitalization of the results generated by the community of modular projects for the promotion of renewable energies within the same Interreg MED program. The objective is to promote the transfer of knowledge of the results obtained from 2016 to 2019 and promote their incorporation in energy transition policies in the European Mediterranean Regions.

The activities of the Interreg Med Renewable Energy project will also involve entities and potential actors in the different MED territories to exploit and give rise to transnational cooperation.

EMEA, as a beneficiary, must submit a financial report on the action financed under the grant contract, which complies with the conditions stipulated in that contract and which can be reconciled with its accounting system. EMEA, as a beneficiary, must provide adequate and sufficient financial and non-financial information in support of the financial report.

As a beneficiary, EMEA accepts to give full access to its personnel, accounting system, underlying documentation and accounts to the First Level Controller in order to carry out the procedures contemplated in this commitment.

**DUTIES OF THE FIRST LEVEL CONTROLLER:**

The First Level Controller must perform formal checks on partner expenditures declared during the project implementation each time before submitting a Payment claim. The First Level Controller ensures to the Managing Authority, the Certifying Authority and, most importantly, to the project itself, that costs claimed for reimbursement by the ERDF / IPA Interreg MED Programme are justified and that their payment is requested by Lead Partners in accordance with the legal and financial provisions of the Subsidy Contract, the Interreg MED Programme rules and EU and national provisions. First level control also gives to the "beneficiaries" (a term that refers to both the Lead Partner and the project partners), the guarantee that project accounts comply with the above-mentioned obligations and with legal and financial obligations of each structure contributing to the co-financing of the operation, in accordance with its legal situation and the valid legislation in the concerned State.

The First Level Controller is responsible for verifying that all activities and expenditures have been incurred in compliance with Programme, national and EU rules on eligibility of expenditure.

The First Level Controller must verify that:

a) Expenditure is in line with European, Interreg MED Programme and national eligibility rules and complies with conditions for support of the project and payment as outlined in the Subsidy Contract;

b) Expenditure was actually paid with the exception of costs related to depreciations and « simplified cost options »;

c) Expenditure was incurred and paid (with the exceptions above under point b) within the eligible time period of the project and was not previously reported;

d) Payment of staff costs is proven on the basis of payslips or documents of equivalent probative value;

e) Expenditure based on « simplified cost options » (if any) is correctly calculated and the calculation method used is appropriate;

f) Expenditure reimbursed on the basis of eligible costs actually incurred is either properly recorded in a separate accounting system or has an adequate accounting code allocated. The expenditures reported under SCO are recorded in the programme monitoring tool. The necessary audit trail exists and is available for inspection;

g) Expenditure in currency other than Euro was converted using the correct exchange rate;

h) Relevant EU/ national/ institutional and Interreg MED Programme public procurement rules were observed;

i) EU and Programme publicity rules were observed;

j) Co-financed products, services and works were actually delivered;

k) Expenditure is related to activities in line with the consolidated application form and the Subsidy Contract.

l) The beneficiary received external national public counterparts corresponding to validated expenditures.

Competences required:

The controller should have prior experience of control of projects co-financed by the EU.

The controller is required to be independent from the controlled structure and qualified to carry out the control of project's expenditure.

The First Level Controller needs to have a proven experience and track record showing that he/she is capable of performing the task of controlling project expenditure co-financed under the Interreg MED Programme which goes beyond classical checks on accounts: it also involves a judgment on the compliance with ERDF, national and Programme rules. The controller is therefore expected to have a profound knowledge of controlling project expenditure under the Structural Funds regulations as well as a good knowledge of English or French (considering that all Programme documents and reports are in one of the two Programme languages).

**TIMEFRAME FOR THE FLC VERIFICATIONS:**

The FLC should be performed at the end of each reporting period before validation of the project payment claim by the Lead Partner. A calendar to be respected for the submission of the payment claims is included at the end of the call.

After the submission of the expenditures for control, the FLC has three months to perform this control.

In practice:

1. EMEA will enter its expenditure in the Interreg MED Programme reporting platform (Synergie-CTE) as a first step.

2. The First Level Controller must be available at the end of each reporting period in order to perform the control without delay.

3. The First Level Controller must have the availability to ensure smooth exchanges with EMEA in order to speed up the control.

4. Every six months EMEA will ask the First Level Controller to execute as soon as possible the control on project expenditures also including a timeframe for exchanges and clarifications with the FLC.

5. The First Level Control declaration is issued and signed by the controller and sent to EMEA without delay.

Calendar to be respected by the First Level Controller:

1. Submission of the first expenditure report together with the First Level Control Certificate within two months after the end date of the controlled period on 30.06.2020
2. Submission of the second expenditure report together with the First Level Control Certificate within two months after the end date of the controlled period on 31.12.2020
3. Submission of the third expenditure report together with the First Level Control Certificate within two months after the end date of the controlled period on 30.06.2021
4. Submission of the fourth expenditure report together with the First Level Control Certificate within two months after the end date of the controlled period on 31.12.2021
5. Submission of the fifth expenditure report together with the First Level Control Certificate within two months after the end date of the controlled period on 30.06.2020

**AWARD CRITERIA:**

Weighting: 30% - Criterion: Financial aspects – best value for money.

Weighting: 70% - Criterion: Proven experience with auditing tasks in EU-cofinanced projects (preferably ERDF). Proven experience with performing First Level Control on Interreg MED projects is an asset.

**OTHER CONDITIONS:**

The estimated value of the contract for carrying out the First Level Control for the above-specified five reporting periods is 4.500 EUR (excl. VAT). For the selection of the First Level Controller, the best value for money principle will prevail even if the offer requests a different amount from the indicative budget specified in the present call.

**SELECTION PROCEDURE:**

Audit firms are requested to submit an offer following the above specifications and the attached conditions by email to [info@euromed-economists.org](mailto:info@euromed-economists.org) by 24 June 2020 at 17:00 CET at the latest.

The successful applicant will be notified in writing within one week after the above-specified deadline.

**Download terms of reference – in Spanish only**