

INTERACT and Hellenic Managing Authority of Interreg Programmes

WORKSHOP “Management Verifications in Interreg”

“SIMULATION EXERCISE”

on

“METHODOLOGY for RISK-BASED MANAGEMENT VERIFICATIONS”

A Harmonised Approach for the INTERREG Programmes managed by Greece:

“EL-BU”, “EL-CY”, “EL-IT”, “EL-AL” and “EL-RNM” 2021-2027

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RISK ASSESSMENT METHODOLOGY for VERIFICATIONS - 2021-2027
LEVEL 1: PROJECT PARTNER

S/N	RISK FACTORS	SCORES	Values	SCORES	Values	SCORES	Values	SCORES	Values	SCORES	Values	PROJECT 1 Partner 1 Scenario 1 (Initial Scoring)	PROJECT 1 Partner 1 Scenario 2 (Later Scoring: 2-3 years)
1.	TYPE OF BENEFICIARY	1	National Public authorities (e.g. Ministries)	2	Regional Public Authorities (Regions and their Legal Entities)	3	Local Public authorities (Municipalities and their Legal Entities)	4	Universities/Institutes	5	Private bodies/NGOs	5	5
2.	RATE OF FINANCIAL CORRECTIONS TO OPERATIONS OF THE BENEFICIARY (2014-20 and 2021-27)	1	Financial corrections <2%			3	Financial corrections 2 to 5%			5	Financial corrections >5%	3	5
3.	NUMBER OF OPERATIONS CARRIED OUT BY THE BENEFICIARY	1	1 to 5 operations			3	6 to 10 operations			5	>10 operations	1	3
4.	OPERATION COMPLEXITY	1	1 to 10 different deliverables			3	11 to 20 different deliverables			5	> 20 different deliverables	1	1
5.	NUMBER OF PARTNERS OF AN OPERATION	1	2 partners			3	3 to 5 partners			5	>5 partners	3	3
6.	IMPLEMENTATION DURATION OF THE OPERATION	1	1 to 2 years			3	> 2 to 3 years			5	> 3 years	1	3
7.	OPERATIONS COMMENCING BEFORE SUBMISSION OF THE APPLICATION FORM	1	No							5	Yes	1	1
8.	BUDGET OF OPERATION / PARTNER (in Euros)	1	0 to 100,000	2	100,001 to 300,000	3	300,001 to 1,000,000	4	1,000,001 to 5,000,000	5	>5,000,000	2	2
9.	AMENDMENTS TO AN OPERATION	1	No amendment			3	Up to 5 amendments			5	More than 5 amendments	3	3
10.	TIME ELAPSED SINCE THE PREVIOUS ON-THE-SPOT VERIFICATION/CHECK (x 2,5)	2,5	<1 year (score: 1 x2,5)			7,5	>1 year (score: 3 x2,5)			12,5	No control at all (score: 5 x2,5)	12,5	7,5
11.	AMOUNT OF FINANCIAL CORRECTIONS TO THE SPECIFIC OPERATION / PARTNER (% of expenditure verified/chequed)	1	Financial corrections 0 to 2%			3	Financial corrections >2 to 10%			5	Financial corrections >10%	1	5
FINAL SCORING / RISK ASSESSMENT		12,5		23,5		34,5		48,5		62,5		33,5	38,5

RISK ASSESSMENT METHODOLOGY FOR VERIFICATIONS - 2021-2027
LEVEL 2: Declaration of Expenditure Form (D.E.F.)

DECLARATION of EXPENDITURE (2014-2020) - Programme "XXXXX" 2014-2020 / Project "XXX" / Partner "X"				
1st Verification by the Controller				
EXPENDITURE	D.E.F. - No X (€)	Verified (€)	NOT Verified (€)	NOT Verified (%)
	74.234,28	63.934,28	10.300,00	13,87

SAMPLING METHOD (2021-2027) (AS APPLIED FOR THE SIMULATION)			
A.	EXPENDITURE		
	Options	Percentage	Expenditure SAMPLE
	1	30%	14.846,86 €
	2	15%	11.135,14 €
B.	ITEMS		
	Expend. Categories	Items	Items SAMPLE
STAFF		80	12,00
GENERAL, OFFICE, ADMINISTRATIVE		1	0,15
TRAVEL, etc.		3	0,45
EXPERTISE, ETC.		23	3,45
TOTAL -Option 1			32
TOTAL -Option 2 (THE CHOSEN OPTION)		107	16

SIMULATION - Real Case 2014-2020 assumed for 2021-2027

SAMPLE - Project "XX" / Partner "X"				
Expend. Categories	SAMPLE - 1 (Items Per Category)	Expenditure (€)	Percentage (%)	SAMPLE - 2 (Expenditure Per Category) (€)
STAFF	12	27.876,00	15%	4.181,40
GENERAL, OFFICE, ADMINISTRATIVE	1	928,78	10%	92,88
TRAVEL, etc.	1	429,50	10%	42,95
EXPERTISE, etc.	4	45.000,00	15%	6.750,00
TOTAL	18	74.234,28	14,91	11.067,23

A - SAMPLED EXPENDITURE - TOTAL EXPENDITURE per CATEGORY SYNOPSIS						
	STAFF (1) (€)	OFFICE (2) (€)	TRAVEL (3) (€)	EXPERTISE (4) (€)	ΣΥΝΟΛΟ (€)	Percentage (%)
NOT VERIFIED (In Both 2014-2020 and 2021-2027)	27.876,00	928,78	429,50	45.000,00	74.234,28	
	0,00	0,00	0,00	10.300,00	10.300,00	13,87
	27.876,00	928,78	429,50	34.700,00	63.934,28	
TO BE VERIFIED (As in the 1st D.E.F.)	27.876,00	928,78	429,50	45.000,00	74.234,28	
	15%	10%	10%	15%	14,91	
INITIAL SAMPLE (According to the Applied Methodology)	4.181,40	92,88	42,95	6.750,00	11.067,23	14,91

RISK ASSESSMENT METHODOLOGY FOR VERIFICATIONS - 2021-2027
LEVEL 2: Declaration of Expenditure Form (D.E.F.)

B - SAMPLED ITEMS and EXPENDITURE per EXPENDITURE CATEGORY ANALYSIS						Total Expenditure (C)	Total Percentage (%)
Items	Expend. Category 1 (C)	Expend. Category 2 (C)	Expend. Category 3 (C)	Expend. Category 4 (C)			
ITEMS	1	216,32	928,78	213,10	2.500,00	20.225,02	27,24
	2	216,32			3.950,00		
	3	216,32			2.900,00		
	4	324,48			6.000,00		
	5	324,48					
	6	324,48					
	7	339,36					
	8	432,64					
	9	484,80					
	10	484,80					
	11	540,80					
	12	757,12					
INITIAL SAMPLE (in practice)	18 (ALL Expenditure Categories)	4.661,92	0,00	213,10	15.350,00	20.225,02	27,24
DECLARATION of EXPENDITURE (2021-2027) - Project "XX" / Partner "X"							
1st D.E.F. - VERIFICATION RESULTS based on RISK ASSESSMENT METHODOLOGY							
FINAL SAMPLE (As Applied for this Simulation)	18 (ALL Expenditure Categories)	5.157,92	928,78	213,10	15.350,00	21.649,80	29,16
NOT VERIFIED Expenditure (Based on the Methodology 2021-27 and by the Controller 2014-2020)		0,00	0,00	0,00	10.300,00	10.300,00	13,87
VERIFIED Expenditure (Based on the Methodology 2021-27 and by the Controller 2014-2020)						63.934,28	86,13
NOT VERIFIED Expenditure (Resulting from the applied Methodology 2021-2027 and additional information for Items related to contracting)		5.157,92	0,00	213,10	10.300,00	15.671,02	21,11
VERIFIED Expenditure (Resulting from the applied Methodology 2021-2027 and additional information for Items related to contracting)						58.563,26	78,89

Thank you for your attention

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***UNIT C' "MANAGEMENT VERIFICATIONS UNIT"
MANAGING AUTHORITY INTERREG 2021-2027***