FACTSHEET

Interreg IPA CBC

Italy–Albania–Montenegro Programme

PROGRAMME MANUAL

4.8   eMS User Manual – FLC procedures

Index

Introduction

This factsheet provides a technical guidance for First Level Control (FLC) activities on partners progress reports within the eMS platform. More information on eMS operative procedures can be found on YouTube, following tutorials developed by INTERACT:

https://www.youtube.com/watch?v=rkQp05VDLpQ&t=586s&index=12&list=PLvYGVfGv4leEn2QC4ztZAFAwlCQztWGyY

According to the Factsheet 4.4 of the Programme Manual, there are two types of national control systems in the Member States participating in the Interreg IPA CBC Italy-Albania-Montenegro Programme:

- **Centralised Systems (ALBANIA and MONTENEGRO)**, in which the Member State appoints one body to perform the verification of expenditure of all beneficiaries located in its territory. In these Member States, beneficiaries must submit their expenditure for verification to this body.

- **Decentralised Systems (ITALY)**, in which each beneficiary is free to appoint its own controller, according to instructions/procedures set in place at national level. Controllers chosen by the beneficiaries are subject to approbation by a body designated at national level for this purpose.

IMPORTANT

- The First Level Controller Assignment for the **Centralised systems (ALBANIA and MONTENEGRO),** will be directly managed by JS/MA in accordance with the National Authority.

- The **First Level Controller associated to ITALIAN Partners** are subject to approbation by a body designated at national level. After that, the Controller has to follow the registration and assignment procedure described in the next paragraph.

1.1 General Access and registration to eMS

The person appointed as FLC, before starting before starting any activity, must be registered into the eMS platform.
The eMS system can be accessed on the following link: https://www.italy-albania-montenegro.eu clicking on "Ems Platform login section"

Figure 1 - eMS login Section

Clicking the button "Register" on the login section (Figure 1), you will then be asked to provide a set of credentials. Then to save data click again the button "Register".

Figure 2 - Registration form

> *ATTENTION!!*
> - *The person registering in the eMS must be the Controller appointed by the PP/LP.*
> - *Before registering in eMs, the controller must have received the formal appointment of First Level Controller "The Nulla Osta" from the competent office. (see factsheet 4.9)*

After registration, the FLC need to be confirmed and assigned to the specific Partner by JS/MA. FLC have to send an email to js@italy-albania-montenegro.eu indicating:

- the name of the project and Partner to which he/she is associated;
- name and surname;
- address (country, city, street, number, postal code;
- eMS user account;
- email address used for eMS registration;
- phone number.

After that, JS/MA will assign the Controller to the specific Partner.

1.2 FLC access to User Account and Partner Report

By accessing the User Account, you can change your personal information (first name; last name; title) as well as introduce the name of Department you are working in.

You can also choose the view of your Dashboard by ticking or unticking checkboxes that are introduced for defining the items to be visible on your dashboard ("Show Projects", "Show Mailbox", "Show calendar").

After login, you see the FLC dashboard with a list of all projects, which have at least one project partner assigned to you. The dashboard also shows the mailbox and a calendar if configured like this in the User Account.

Alternatively, you can also access projects via the 'My project partners' table under 'FLC' in the left-hand menu.

A list of all open partner reports (i.e. all reports ready to be verified) can be accessed via the 'Open FLC partner progress reports' menu item under 'Reporting'.

If you access the project from the 'My project partners' list, you will be directed to the partner report section and - where available- reports can be selected. In the example below - as you can see from the 'State' of the reports - two reports are already FLC certified and one has been submitted to FLC but not yet FLC certified.

If you access the report from 'Open FLC partner progress reports', by pressing the magnifying glass in the column 'view' for the report in question, you will immediately be directed to the selected report.

1.3 Verification of a partner report – List of Expenditure

Selection of a partner report leads to the partner report view. Near the top, Tabs to access the Partner Report (i.e. content section), the List of Expenditures, Contribution and Forecast and Attachments to the report made by the project partner are available.

List of Expenditures - Overview

You can directly access the list of expenditures and verify expenditure items. Items ticked as 'Verified by FLC' are highlighted in orange.

In the 'List of Expenditures', you can view all expenditure items. By clicking on an item, a pop- up window opens in which expenditure can be corrected.

Expenditure items can also be edited directly in the List of Expenditures (LoE). Items that are edited directly in the LoE are saved only by pressing the button 'Save'.

Both positive and negative corrections are possible in the 'Difference by FLC' field. Since negative corrections are more frequent, the eMS assumes that, by introducing positive number in the 'Difference by FLC' field, a correction is negative. **If you want to make a positive correction, please enter the negative amount.**

The corrected amount is shown as 'Amount certified by FLC' if the checkbox 'Verified by FLC' is ticked.

IMPORTANT

If you enter an amount in the 'Difference FLC' field, but do NOT tick the checkbox 'Verified by FLC', the eMS considers this amount as not verified and the 'Amount Certified FLC' field stays empty.

The concerned expenditure item will NOT be included in the FLC certificate.

Only by ticking checkbox 'Verified by FLC', the item will be included into the FLC certificate.

To make FLC work easier, a 'Tick all as verified by FLC' button is available, which allows you to tick all expenditure items as 'Verified by FLC' with one tick.

Warning!

If you want an expenditure item to be included into the FLC certificate, the item needs to be marked as 'Verified by FLC' (the corresponding checkbox needs to be ticked).

For expenditure calculated using Flat rates (Staff costs, Office and Administration), the difference and certified amount are calculated automatically. They also do not need to be marked as 'Verified by FLC', as they are marked when expenditure that is the base for calculated Flat rate is checked as verified. Direct corrections in flat rate budget lines are not possible.

Please note that in case a flat rate is based on multiple expenditure items and only some of them are ticked as 'verified by FLC' the flat rate will split into multiple items to make sure that only the part of the flat rate referring to the verified items is included in the FLC certificate.

Any supporting documents uploaded by the project partner to the LoE (i.e. documents attached by the project partner to specific expenditure items) can be accessed via the 'Uploads' section.

As an FLC, you can also upload documents to the LoE. Documents uploaded by FLC to the LoE cannot be viewed by the project partner.

Cuts in original currency

If any of the expenditure to be adjusted was declared in a currency different than EUR, you may decide to cut it in EUR or cut it in original currency. In order to cut in the original currency, you need to check the box 'edit amount in original currency'. Then you can enter the difference in the original currency and the system will calculate the difference and the new eligible amount in EUR using the exchange rate at the time when the item was submitted to the FLC.

Warning!
Cuts in original currency are only possible in the single expenditure pop-up. All edits done directly in the List of Expenditure are by default in EUR.

FLC 'Comment section' in List of Expenditure

Information introduced in the first comment field is visible to all users – project partner, Lead partner, FLC, Joint Secretariat, Managing Authority, Certifying Authority, Audit Authority.

'Column Select' Feature of the List of Expenditures

The List of Expenditures is very wide as it contains many columns and you might find one or the other column not necessary. Programme can hide columns globally (i.e. at the programme level – this option is available in the programme properties). You can hide columns locally (i.e. each user can hide columns as needed). For more information, please see the Section 'Column Selector').

Please note that some columns are especially useful for FLC to deal with left-over – not yet verified - items from previous reports ('Sitting ducks' – see below) namely: 'Report Number' and 'Date of Certificate'.

The LoE table can be exported to Excel. Only columns that are not hidden will be exported.

Scrolling the List of expenditure

It is possible to scroll the List of Expenditures to the left or right by using the middle- mouse-button (press it and move around in the table). This feature can be used as an alternative to the existing scroll bar.

Downloading documents (LoE Attachments)

Attachments by the project partner to items in the LoE are shown in the LoE and in the 'Edit Expenditure' pop-up window.

There are two types of attachments available: the ones that are visible only to you as controller and attachments that will become visible to the project partner after the FLC certificate is issued.

To upload documents that should not be seen by project partner, use the "Upload button".

To upload documents that can/should be seen by project partner, use the "Upload files also for project partners" button.

All uploaded documents are positioned in the order of uploading time and you can easily determine which documents are seen to project partners by mark on the right side of the list. A 'download all attachments' button is available to download all attachments associated with one expenditure item.

You can add attachments to individual expenditure items. It is clearly visible that it was added by FLC (see below: user FLCAT added the last attachment). Attachments uploaded by an FLC user can be seen by all other FLC users that are assigned to the same project partner as well as JS, MA and CA. They currently cannot be seen by the project partner.

| Declared Amount Org Currency ⬦	Declared Amount Euro ⬦	Uploads	Date Of
1 000.00	€ 1 000.00	Lighthouse.jpg (matthilda, 13.06.2016) Tulips.jpg (matthilda, 13.06.2016) Chrysanthemum.jpg (FLCAT, 13.06.2016) 3 Attachments	
150.00	€ 150.00	0 Attachments	
1 000.00	€ 1 000.00	0 Attachments	

1.4   FLC Documents

The eMS handles the following FLC documents:

- FLC expenditures
- Partner information
- CHECK LISTS (FLC Checklist; Inherent Risk Assessments; Control Risk Assessments;)
- FLC Report
- Attachments
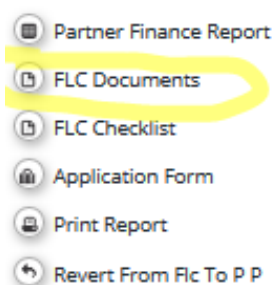
1.4.1   FLC Expenditures

This overview table shows – per budget line – how much was declared in the current report and how much of this was already ticked as 'verified by FLC' in the LoE. It can be used, e.g. to keep track of the FLC work. It can also be used to verify along cost categories (budget lines) as expenditure items can be opened per cost category via this view.

Budgetline	Declared by partner		Certified by Flc		Difference		Difference in %	
	Current report	Total	Current report	Total	Current report	Total	Current report	Total
Staff costs	€ 213.44	€ 213.44	€ 180.00	€ 180.00	€ 33.44	€ 33.44	84.33 %	84.33 %
Office and administration	€ 32.01	€ 32.01	€ 27.00	€ 27.00	€ 5.01	€ 5.01	84.34 %	84.34 %
Travel and accomodation	€ 1 067.23	€ 1 067.23	€ 900.00	€ 900.00	€ 167.23	€ 167.23	84.33 %	84.33 %
External expertise and services	€ 0.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	Not applicable	Not applicable
Equipment	€ 0.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	Not applicable	Not applicable
Infrastructure and works	€ 0.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	Not applicable	Not applicable
Total Expenditure	€ 1 312.68	€ 1 312.68	€ 1 107.00	€ 1 107.00	€ 205.68	€ 205.68	84.33 %	84.33 %
Net Revenue	€ 0.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	Not applicable	Not applicable
Total Eligible Expenditure	€ 1 312.68	€ 1 312.68	€ 1 107.00	€ 1 107.00	€ 205.68	€ 205.68	84.33 %	84.33 %

This view is also used to access any open expenditure items from other partner reports (see Section 'Open Expenditure Items from Other Reports' below).

Note: the column: 'Total' has no use for the default view, it only makes sense for the 'sitting ducks view' (see below). Without 'sitting ducks', it just repeats what is listed under 'current report'.

1.4.2 Partner Information

This interface can be used to enter important information about a project partner such as VAT and bank account.

It is assumed that information entered here does not usually change over time. For this reason, information entered once in this section is shown as well as in all subsequent reports.

If it does change, however, it can be updated. If updated, the new information will be shown in all subsequent reports, but not in already submitted reports.

Some or all of this information entered here can be used in the printed versions of the FLC report or certificate as needed.

1.4.3 Checklists

There are three types of checklists:

- *FLC Checklist*

- *Inherent Risk Assessment*

- *Control Risk Assessment*

FLC Checklist

The FLC checklist is provided by the programme and lists all verifications expected from national controllers.

Duplicate checklist – (option valid only for n.4 Check list)

"FLC Checklist" can be duplicated in specific situation. In particular with regards to the n.4 (**Compliance with public procurement rules – Criteria – Real Cost**.), Controller have to select the option within the dropdown list and then have to click the button "**duplicate checklist**".

For each Public Procurement Procedure, the check List section n.4 must be generated.

The Controller have to complete the check List in the following way (see picture below):

1. Select the value (yes/no/not applicable)

2. Insert Comment (if any/expecially if there are important issue to be highlight)

3. Click on "Confirmed" button: to validate all the question in one shot; or checking each question separately.

Remember to check each question of the check list before finish it. This is crucial to generate a valid FLC certificate.

ATTENTION!!

Due to a Bug in the eMS FLC check-list, only when section 4 is duplicated (from the specific drop-down menu) and therefore only when more than one procurements must be verified within the same report, we kindly ask you to proceed as follows:

1. After duplicating and filling in sub-section 4 in the "FLC checklist" area, proceed regularly with the flags and save it;

2. Before generating a preview of the certificate (FLC CERTIFICATE) which will then be signed and attached by you (the last two pages), send an email to:
 js@italy-albania-montenegro.eu and f.errico.adg@region.puglia.it
with mail subject: FLC certificate alignment request - section 4
and mail text: Project acronym, partner name, checked report number;

3. You will receive an email confirming the open ticket and then you will be informed of the resolution of the problem;

4. You can then print the complete certificate attach the last two pages in "attachment" and then proceed to close the certificate.

Then, in order to finalize the activities:

- Click the button "save" (at the end of the check list), and then
- click on "**Finish check list**""

Other options are:

- **Print preview**: to print preview of work in progress;
- **Reset all answer**: to delete all information inserted within the check list;
- **Exit Checklist:** to exit

ATTENTION!

After the check list has been finalized, the only way to add modifications is to click the button "unlock Checklist".

"Inherent Risk Assessment" and "Control Risk Assessment"

The Inherent Risk Assessment is used to assess the risks inherent to a project type, a project partner or types of activities/expenditures. Information entered here will be copied from one report to the next, but can be changed in each report. Usually changes are only needed, if something changed in the partnership, the organization, or the activities.

The Control risk assessment provides information on the quality of each report. It can be used as a basis for sampling: if the quality of information in a budget line has been good in the past, sampling can be justified.

ATTENTION!

In order to avoid unexpected blocks in the eMS platform, the two sections "Inherent Risk assessment" and Control Risk assessment "have been disabled.

For this reason, during the certificate generation you will no longer have to compile these online check lists but you have to use the offline forms (word format). These forms must be filled, dated, signed and then uploaded in the section "Attachments".

Remember that the "Inherent Risk Assessment" and "Control risk assessment" check lists have to be compulsorily filled at the first check (first certificate) by the FLC. They can be updated, during subsequent checks, in particular in the event of activities or budget changes.

(you can find templates on: https://www.italy-albania-montenegro.eu/tools/programme-manual/implementation;)

1.4.4 FLC Report

The section 'FLC Report' contains information on the current report. It is assumed that this information changes over time. The information to be provided in this section includes Type of report, details on the designated project partner controller, Methodology of the verification, Description of Findings, Conclusions and recommendations and follow-up measures for the next partner report.

Unlike to the 'Partner Information' section, information entered in FLC Report section is not shown in all subsequent reports as well. It should be filled from the scratch for every report with exception of 'Conclusions and recommendations', 'Follow up measures for the next partner report' and 'Comment' sections that are copied from the previous report and shown in the subsequent reports in editable form.

Information under 'Designated Project Partner Controller' is pre-filled. The eMS derives this information from the following sources:

- FLC institution set-up (see 'Manage FLC Institution'):

    o FLC body responsible for the verification

    o FLC organization doing the verification (if applicable)

    o Address

    o Country

    o Telephone number

    o Email

- User account of the logged-in user:

    o Name of the controller

    o Job Title

    o Email of the controller

    o Controller Reviewer (if applicable) – manually filled in field

In the FLC certificate, the user that finalized FLC work (submitted) will be shown.

Warning!
If you change information in the user account, you need to logout and login again to see these changes also in the FLC report.

IMPORTANT
Controllers must print the "FLC Report", clicking on the button "print FLC Report on the left side, sign it, and then upload it in the section "Attachment".

1.4.5 Attachments

This section concern the FLC documents upload, in particular:

- *A signed Copy of the FLC Report;*

- *A signed Copy of the last two pages of FLC Certificate;*

- *A signed copy of "Inherent Risk Assessment" and "Control Risk Assessment (if necessary – see section 1.4.3)*

Other documents can be uploaded by selecting documents (ticking the tickbox) and pressing 'upload selected files'.

1.5 Open Expenditure Items from Other Reports

'Sitting Ducks' (open items from previously certified reports)

You can choose NOT to verify an expenditure item (e.g. in case verification takes a long time or needs further clarification). Any item that is NOT ticked 'Verified by FLC', is NOT included in the current FLC certificate.

This means that – by not ticking 'Verified by FLC'-, you generate an item that is neither accepted nor rejected and waits in the system to be verified ('Sitting Ducks').

Sitting ducks are highlighted in pink color (see below) and can be verified with later reports.

Other open expenditure items (open items from not yet certified reports)

In the eMS it is possible to also access expenditure items from other open reports. If you have more than one open reports (i.e. submitted to FLC but not yet finalized by FLC) from the same partner and project, it is possible to see all expenditure items in one view and certify all items within one Certificate.

To access all open items, open 'FLC documents' and then 'FLC expenditure' and tick 'Show all waiting to be verified, including expenditures from other reports'.

Finding out if there are open expenditure items

To find out if there are 'sittings ducks' or other open expenditure items, open 'FLC documents' and then 'FLC expenditure' and tick 'Show all waiting to be verified, including expenditure from other reports'.

This view shows sums per budget lines:

- 'Declared by Partner' – 'Current Report': all items included in the current report.
- 'Declared by Partner' – 'Other reports (open expenditure)': all items currently open in other reports (i.e. reports previously finalised by FLC as well as not yet finalised).

- 'Total': Sum of the two above.

In the example below, there are open items from other reports of EUR 1000 in the budget line 'external expertise and services' and of EUR 4000 in the budget line 'equipment'.

Accessing open expenditure items

It is possible to view all relevant expenditure items by pressing the magnifying glass at the bottom left of the table shown above. Items shown in this view are:

- Items of the CURRENT report – already verified (orange).

- Items of the CURRENT report – not yet verified (white).

- All not yet verified items from OTHER OPEN reports (i.e. reports submitted to FLC but not yet finalized by FLC) (white).

- All not yet verified items from CLOSED reports (i.e. reports submitted to FLC and already finalized by FLC) Sitting ducks (pink).

This means that this view can be used to immediately see if there are any left-over items from previously certified reports (marked in pink).

By ticking 'Verified by FLC', the item that was left-over from previously certified reports will be included into the current FLC certificate.

Warning!

Sitting ducks are shown in this view only. If you enter the LoE via the Partner report, only items of this report are shown.

Warning!

If you want an expenditure item from another report to be included into the FLC certificate, the item needs to be marked as 'Verified by FLC' (the corresponding checkbox needs to be ticked) AND the button 'Show all waiting to be verified, including open expenditure from other reports' has to be ticked when pressing the button 'Check FLC work' and 'Submit FLC work'.

| **1.6 Reopening the Partner Report or the Document Upload Section** |

Sometimes you might need to receive additional information from project partners for verification of expenditure. The eMS currently handles three ways of reopening the partner report for editing:
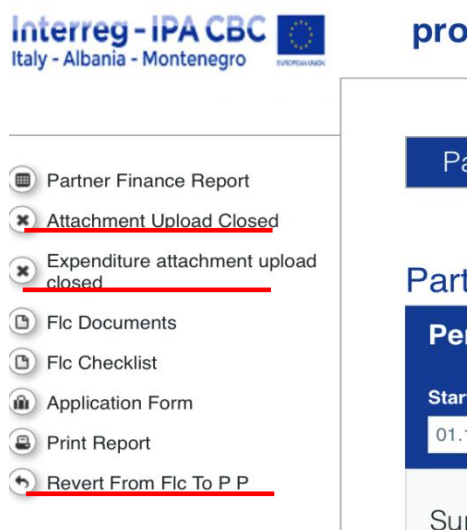
a. It is possible to re-open only the attachment section of the partner report by clicking on the '**Attachment upload Closed' button**. As a result, the button turns to "Attachment Upload Allowed". **Now it is possible for the Partner to upload attachments for report that is already submitted to FLC.**

b. It is possible to re-open only the attachment section of the LoE by clicking on '**Expenditure attachment upload closed**'. As a result, the button turns to "Expenditure attachment upload allowed". **Now it is possible for the Partner to upload attachments for expenditure items that are included in already submitted report.**

c. The entire report can be re-opened for editing by pressing '**Revert from FLC to PP**'. Whilst report is re-opened for editing, FLC still can access such a report via partner reporting dashboard.

IMPORTANT

When the entire report is reverted to the project partner, expenditure items already ticked 'verified by FLC' in the LoE cannot be edited by the project partner. Only expenditure items not yet ticked 'verified by FLC' can be edited. Attachments can be attached only to the expenditure items that are not yet ticked as 'verified by FLC'.

1.7 FLC Certificate and Finalising FLC work

Before finalising FLC work, you need to click on the button "**Print FLC certificate**". <u>In order to execute this action you need to be in the '**FLC expenditure' tab**</u>. (see table below)

You will see the pdf version of the FLC certificate.

Please click on the button "Print".

The pdf version will be automatically downloaded.

IMPORTANT!
Controllers must only print the last two pages of the "FLC Certificate", sign and then upload them in the section "Attachment".

To finalize FLC work, you have to come back to the "**FLC expenditure" tab** and you have to press the '**Check FLC work**' button. (see table below)

After pressing '**Check FLC work'**, the button '**Finalize FLC Work'** will appear for finalizing the work of FLC; clicking on it, the FLC activities will be closed and a digital version of the certificate will be also stored into eMS.