

# **JOB PROFILE**

## **of controllers, responsible for verification of expenditures under Cross-border Cooperation Programmes participated by Türkiye**

### **1. Scope of Work and Management Structure:**

Türkiye participates in three cross-border cooperation programmes (CBC) namely Interreg Next Black Sea Basin Programme, Interreg IPA Bulgaria - Türkiye CBC Programme and Interreg NEXT Mediterranean Sea Basin. Directorate for EU Affairs is the National Authority of cross-border cooperation programmes in Türkiye.

In CBC Programmes participated by Türkiye, the partner countries will have to assist the Managing Authorities (MA) in the implementation of the programmes by setting up national or regional authorities, which are named as “contact points” according to 2021/1059. Besides, according to Art. 46(3) of regulation (EU) No 2021/1059 each participating country designates the body or persons responsible for carrying out verification of expenditures of the operations in relation to beneficiaries on its territory (controllers). They will be responsible for verification of delivery of products and services financed, soundness of the expenditure declared for operations or parts of operations implemented on their territories, and compliance of such expenditure, with Community, national rules and Programme rules.

Every country designates controllers, responsible for verifying the legality and regularity of the expenditure declared by each beneficiary participating in the operation. In Türkiye Department of Monitoring and Evaluation in the Directorate for EU Affairs is responsible for expenditure verification which shall in fact be carried out by externally hired independent controllers.

In all three CBC Programmes National Authority (NA), Republic of Türkiye Directorate for EU Affairs sets up the control system, signs contracts with controllers, appoints the controllers and is responsible for ensuring the quality of the control system as a whole.

The controllers are responsible for performing control of the project expenditures. In this text, the definition of “control” referred to the control done by the controller verifying the eligibility of expenditure of the operation, the actual delivery of products and services and that national and EU rules have been respected. The result of the control is verification of expenditure, realized for the project partners taking part in the operation. This verification is annexed to the application for payment / reimbursement by the beneficiaries.

The authorised controller must be independent from the project’s activities and financial management and be qualified to carry out controls of accounting documents.

### **2. Responsibilities of the Controllers**

The controller will be responsible for the verification of the legality and regularity of the expenditures declared by the project partners in Türkiye, participating in the projects implemented as well as those of Technical Assistance (TA) budget spent by the NA, where relevant. Basically, four groups of aspects are to be verified within the Control:

***Reality and Correctness of the expenditures actually paid by project partner:***

Controllers verify that:

- all expenditures claimed have been paid out and they are backed by invoices or other documents of equivalent probative value,
- all documents submitted are complete and have been checked for accuracy in content and accounting terms,
- the project keeps a separate account for the expenditures under the project or they are separately identifiable in the accounting system,
- in case the revenues were generated/received by the project, they have been identified and recorded,
- all expenditures declared for operations implemented by the respective beneficiary are sound.

Controllers mark the documents as checked in order to prevent the expenditures being claimed more than once under different EC assistance.

***Actual delivery of products and services:***

Controllers verify that:

- products and services - a subject of the invoices supporting the expenditures claimed, have been delivered and works have been performed,
- delivery of products and services, execution of work activities, their usage in full compliance with the project purpose have been verified on-the-spot.

***Eligibility of expenditures claimed:***

Controllers verify that:

- expenditures have been paid within the eligibility period,
- activities conducted with the expenditures claimed are in line with the Financing Agreements, Subsidy Contract, Partnership Agreement or Annual TA Plan and TA budget,
- breakdown of expenditures claimed by project partner, action plan and budget respects the provisions of the subsidy contract or Annual TA Plan and TA budget,
- attribution of expenditures claimed to the budget lines is correct,
- expenditures and related operations, are in compliance with the eligibility rules given in the application.

***Compliance with the relevant EU and/or national legislation:***

Controllers verify that:

- expenditures, related operations and tendering procedures are claimed in line with the EC and national public procurement rules,
- expenditures are claimed in line with the Community and national rules and policies in particular on state aid and equality of opportunity,
- project partners have implemented respective visibility, publicity and information measures with regard to the expenditures claimed,
- procedures have been followed according to the relevant EU and/or national legislation.

Other duties:

- to check the related documents for avoidance of possible double financing,
- to check the financial reports declared by the beneficiary,
- to check the registration of the expenditure in the accounting records of the beneficiary and that the expenditure is determined according to the accounting standards and the

usual cost accounting practices applicable to the beneficiary,

- to check the record-keeping and archiving rules for the documentary evidence related to the implementation of the project;
- notification of irregularities – if the case.

### **3. Qualification**

#### ***Requirements:***

- university degree in Economics or related field (Finance, Financial Control, Accounting, Econometrics, etc.) or university degree in other fields with minimum two years of experience in financial issues,
- fluency in English and Turkish in speaking and writing,
- familiarity with national financial legislation,
- good computer skills.
- minimum two years of professional experience in financial control activities.

#### ***Assets:***

- professional experience in financial control activities related to public funded projects,
- familiarity with the EU and national regulations concerning financial management of Territorial Cooperation Programmes and/or Cross-border Cooperation programmes,
- authorized to carry out the checks in compliance with the National Regulations,
- ability to organize, plan and implement work assignments, to work under pressure of frequent and tight deadlines,
- strong communication and interpersonal skills, ability to establish and maintain effective working relations.

### **4. Requested Documents**

All candidates for controllers have to present the following documents at the time of application:

- CV, prepared in line with the template (provided as Annex 1-), illustrating technical and linguistic capabilities, as well as experience in previous financial control activities along with all requirements listed in point 3,
- copy of a certificate showing linguistic capability,
- copy of degree diploma/certificate,
- copy of proof document/s providing information on the relevant professional experience (a record of service or references).

### **5. Logistics and Timing**

Following the selection process, all controllers selected by the NA/CCP shall be recorded in a database. The NA/CCP shall sign a Framework Agreement with the controllers and the NA/CCP shall appoint controllers for a definite project. In case of Black Sea Basin and Interreg NEXT Mediterranean Sea Basin Programmes, after appointment of controller by the CCP to a specific project, the project beneficiary signs a contract with the controller. The case regarding the Interreg NEXT Mediterranean Sea Basin Programme will be determined later.

The NA/CCP provides the controllers with:

- the Programme documents,
- Guidelines for Controllers containing all templates and checklist which should be used by the controllers,
- different type of training(s) consistent with their job descriptions and based on arising needs.

Lead partner/partners shall provide the controllers with all documents and information necessary for the verification of the delivery of the products and services, as well as for the soundness of the expenditure declared for operations.

The expenditure will be verified by the controllers within the deadline to be set by the Programmes, from the date of its submission by the lead partner/partners to the controllers.

## **6. Reporting**

The performed checks shall be documented by the controller/s and the work records must be retained for audit purposes. The records should state the work done, the results of the verifications as well as the measures taken in case of irregularities and errors. As a result of its check, the controller issues related reports, whose template shall be provided by the NA/CCP.

Based on the records on the verifications controller/s shall submit a report on his/her work done to the NA/CCP, who will approve the reports submitted by the controller.

The controller has the obligation to keep the reports for further controls by the NA, CCP, the Audit Authority, Certifying Authority and the European Commission.

## **7. Method of Payment**

Interreg IPA Bulgaria - Türkiye CBC Programme the controllers will be paid from the TA budget of the Programme by the NA. For Interreg Next Black Sea Basin Programme Controllers will be paid by the beneficiary from budget of the project to which they are designated. The situation regarding Interreg NEXT Mediterranean Sea Basin Programme will be determined later.

The method of payment will be specified in the individual service contract signed with the controller by NA/CCP.