



EMEA is looking for a First Level Controller for the INVESTMED project

Programme: ENI CBC Mediterranean Sea Basin Programme 2014-2020

Project title: InNoVativE Sustainable sTart-ups for the MEDiterranean

Project Acronym: INVESTMED

Project reference number: B_A.1.1_0065_INVESTMED

Beneficiary: Euro-Mediterranean Economists Association (EMEA)

Estimated budget: 10.000 EUR (+ VAT)

Project contract duration: 16.09.2020 - 15.03.2023

ABOUT THE PROJECT:

It is a horizontal project implemented under the framework of the ENI CBC Mediterranean Sea Basin Programme 2014-2020. INVESTMED aims at supporting small and medium enterprises (SMEs) and start-ups active in the fields of green, blue and creative economies in three Mediterranean countries: Egypt, Lebanon and Tunisia. To do so, a wide range of support actions will be designed by the project including training and sub-granting to foster youth and women entrepreneurship in the region.

For the implementation of the project, EMEA is receiving financial support (grant) from the European Union under the ENI CBC Mediterranean Sea Basin Programme 2014-2020. As such, EMEA is required to submit financial reports on its expenses incurred in relation to the implementation of the project which need to comply 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 ENI CBC Mediterranean Sea Basin Programme 2014-2020 are justified and that their payment is requested by Lead Partners in accordance with the legal and financial provisions of the Subsidy Contract, the ENI CBC Mediterranean Sea Basin Programme 2014-2020 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, ENI CBC Mediterranean Sea Basin Programme 2014-2020 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 ENI CBC Mediterranean Sea Basin Programme 2014-2020 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 EU programmes which goes beyond classical checks on accounts: it also involves a judgment on the compliance with EU, national and Programme rules. The controller is therefore expected to have a profound knowledge of controlling project expenditure under EU 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 two months to perform this control.

In practice:

1. EMEA will enter its expenditure in the ENI CBC Mediterranean Sea Basin Programme 2014-2020 reporting platform (MIS) 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. At the beginning of the reporting period, 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 15.09.2021.
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 15.09.2022



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 15.01.2023
4. Submission of the fourth and final expenditure report together with the First Level Control Certificate within two months after the end date of the controlled period on 15.03.2023.

AWARD CRITERIA:

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

Weighting: 70% - Criterion: Proven experience with auditing tasks in EU-funded projects. Proven experience with performing First Level Control on ENI CBC Mediterranean Sea Basin Programme 2014-2020 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 10.000 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 by **28 January 2021 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](#)