



***Further instructions for NBA members on carrying out management verifications in respect of Interreg programmes (2021-2027)***

Article 74, paragraph 1, opening words and (a) of Regulation (EU) 2021/1060 provides:

The managing authority shall:

- (a) carry out management verifications to verify that the co-financed products and services have been delivered, that the operation complies with applicable law, the programme and the conditions for support of the operation, and:
  - (i) where costs are to be reimbursed pursuant to point (a) of Article 53(1), that the amount of expenditure claimed by the beneficiaries in relation to these costs has been paid and that beneficiaries maintain separate accounting records or use appropriate accounting codes for all transactions relating to the operation;
  - (ii) where costs are to be reimbursed pursuant to points (b), (c) and (d) of Article 53(1), that the conditions for reimbursement of expenditure to the beneficiary have been met’.

Article 46, paragraphs 3 to 9 of Regulation (EU) 2021/1059 expand on this article specifically in relation to Interreg programmes. For example, a member state can approve a person (‘the controller’) who is responsible for carrying out management verifications.

On the basis of Article 46, paragraph 9, opening words and (a) of Regulation (EU) 2021/1059, a project beneficiary may engage an accountant belonging to the Royal Netherlands Institute of Chartered Accountants (*Nederlandse Beroepsorganisatie van Accountants*; NBA) to carry out management verifications of expenditure to be claimed. Further to the foregoing, I would like to clarify the following:

***Nature of the engagement***

The engagement to carry out management verifications is awarded pursuant to Article 46, paragraph 9, opening words and (a) of Regulation (EU) 2021/1059.

It concerns the verification of the expenditure to be claimed by the beneficiary, which involves checking the eligibility of this expenditure against the standards framework indicated by the Interreg programme.

The verification engagement is subject to the NBA’s Rules on Professional Conduct and Practice for Accountants (*Verordening gedrags- en beroepsregels accountants*; VGBA). The NBA’s auditing standards (*Nadere voorschriften controle en overige standaarden*; NVCOS) do not apply to this verification engagement and summary reports further to this verification engagement because the cases in question do not involve the performance of an audit, review or other assurance engagement or an assurance-related engagement within the meaning of these standards, nor is such considered necessary by the managing authority, the audit authority or audit bodies of the European Commission. These activities can

also be performed by non-accountants. (This follows from Article 46, paragraph 9, opening words and (b) to (d) of Regulation (EU) 2021/1059).

### ***The standards framework***

The standards framework for the Interreg programme consists of:

- the approved project application
- the project decision
- the partnership agreement
- Regulation (EU) 2021/1058 (ERDF)
- Regulation (EU) 2021/1059 (Interreg)
- Regulation (EU) 2021/1060 (CPR)
- the Operational Programme approved by the European Commission
- the eligibility requirements issued by the Interreg programme, laid down in the programme manual, reference documents or fact sheets

### ***Activities and scope***

The management verifications are carried out with a view to informing the project partner and the managing authority of errors that have been identified as well as conclusions, recommendations and follow-up measures. The management verifications relate solely to expenditure included in the partner report and do not serve to confirm other reports, statements or records of the entity for which the management verifications have been carried out.

### ***Reporting***

The results of the management verifications are reported in the portal of the Interreg programmes. The control report integrated into the portal can only be consulted by a limited authorised group of users and can only be amended by the party carrying out the verifications. This report is signed electronically.

### ***Limitations of the report***

The control report is not the opinion of an independent auditor within the meaning of the NBA's auditing standards (NVCOS) because neither an audit, review or other assurance engagement or an assurance-related engagement within the meaning of these standards has been performed.

### ***Use and dissemination of the report***

The sole purpose of the control report is to inform the project beneficiary, the managing authority, the audit authority and the audit bodies of the European Commission that the expenditure to be claimed under the programme complies with the requirements laid down in Article 74, paragraph 1, opening words and (a) of Regulation (EU) 2021/1060. The control report is an integral part of the programme portal and can be consulted only by the group of users mentioned above. Its distribution is therefore very limited.

### ***Conformity with the NBA's VGBA***

- Given that the distribution of the control report is limited to a small, well-defined and protected group of users;
- that the users have been expressly informed by means of the RVO's website and by the Interreg secretariats that the engagement is not an audit, review or other assurance engagement or an assurance-related engagement within the meaning of the NBA's auditing standards (NVCOS);
- and that the users have been expressly informed that the control report is not the audit opinion of an independent auditor;
- the accountant can carry out this verification engagement with due observance of and in accordance with the NBA's Rules on Professional Conduct and Practice for Accountants (VGBA).