

FLC Certificate

General information

ETC programme	Joint Operational Programme Black Sea Basin 2014-2020
Project Title	Develop and promote the green tourism in the Danube sector of the Black Sea Basin (Cahul District, Republic of Moldova; Reni District, Ukraine; Galati County, Romania)
Project Acronym	GETAS
Project Number	BSB-817
Name of Lead Partner	Institutul pentru Dezvoltare si Initiative Sociale (IDIS) "Viitorul"

Report information

Approved implementation period	
Reporting Period	Period 2 15.03.2022 - 14.06.2023 (15 months)
Report Number	1
Report dated by project partner	21.05.2024
Type of project	<ul style="list-style-type: none"> preparation costs partner report final report
2. Project Partner	
Name of controlled project partner	Institutul pentru Dezvoltare si Initiative Sociale (IDIS) "Viitorul"
Partner role in the project	LP

FLC Documents

Accounting System

Account Purposes	A Separate Accounting System
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VAT

Recover Vat	Yes	Partially	No

Bank Account

Iban And Bic Correct	Yes	No
Comment		

Partnership Agreement

Agreed And Signed	Yes	No
Comment		

Format Of Documents

Formats Made Available To Flc	Original	Copy	Electronic

FLC Report

3. Designated Project Partner Controller	
FLC body responsible for the verification	
FLC organisation doing the verification	"Confidential-Audit" SRL
Name of the controller	Valentin Anestiadi
Job title	CONFIDENTIAL AUDIT SRL
Division/Unit/Department	
Address	bd.Dimitrie Cantemir 5, of. 50, 2001
Country	Moldova
Telephone Number	+37322260793, +37369182120
Email	confidentialjust@mail.ru
Controller - Reviewer	

4. Methodology of the Verification			
General methodology	desk-based	on-the-spot	other
Date(s) on-the-spot verification	16.10.2023 - 20.10.2023		
Location on-the-spot verification	premises of project partner	project event/meeting	place of physical project output
Focus of on-the-spot verification	<p>The primary focus of our on-the-spot verifications was to review original documentation, including invoices, filing, and record-keeping for the declared expenditures. Our verification process was thorough and directed towards several key areas:</p> <ul style="list-style-type: none"> -We inspected original documents such as invoices, receipts, and other supporting documentation to ensure they were authentic and accurately reflected the expenditures declared. -We evaluated the filing and record-keeping systems to verify that all financial records were maintained in an organized and accessible manner. -Our verifications extended to the procurement process to ensure compliance with relevant procurement rules and regulations. -We assessed the origin of goods and services to confirm adherence to origin rules, which is crucial for determining the eligibility of expenditures. -We reviewed the bank management processes, including treasury operations, to ensure that funds were managed effectively and in accordance with the project's financial policies. -We verified bank statements and reconciliations to confirm that all transactions were accurately recorded and reflected in the financial statements. -We examined payroll records to ensure that all salary payments were properly documented and authorized. -We reviewed time management records, including timesheets and attendance logs, to verify that staff time charged to the project was accurate and justified. -We scrutinized the accounting records to ensure that all financial transactions were accurately recorded in the general ledger. -We evaluated the accounting practices to ensure they were in line with generally accepted accounting principles and the specific requirements of the grant contract. This comprehensive approach ensured that our verifications were thorough and that the verified expenditures are accurate. 		
Sampling was applied	Yes	No	
Date of receipt of the progress report	30.06.2023		
start of control work	04.09.2023		
Date(s) of requests for clarifications	Requests for clarifications included the need to upload missing documents, provide a presentation of tender documentation, and submit confirmations with pictures of the events along with annexes listing the participants.		
Date of receipt of satisfactory clarifications	20.05.2024		
End of the control work	22.05.2024		

5. Expenditure declared and certified by budget line												
	Declared current report	Declared previous report	Declared (A) (total amount declared)	Certified current report	Certified previous report	Certified (B) (total amount certified)	Difference current report	Difference previous report	Difference (C=A-B) (total amount deducted)	Certified current report %	Certified previous report %	Certified in % of Declared [B/A]*100
Staff costs	EUR 68 029.42	EUR 0.00	EUR 68 029.42	EUR 68 029.42	EUR 0.00	EUR 68 029.42	EUR 0.00	EUR 0.00	EUR 0.00	100.00 %	N/A	100.00 %
Office and administration	EUR 10 409.20	EUR 0.00	EUR 10 409.20	EUR 10 409.20	EUR 0.00	EUR 10 409.20	EUR 0.00	EUR 0.00	EUR 0.00	100.00 %	N/A	100.00 %
Travel and accommodation	EUR 4 008.42	EUR 0.00	EUR 4 008.42	EUR 4 008.42	EUR 0.00	EUR 4 008.42	EUR 0.00	EUR 0.00	EUR 0.00	100.00 %	N/A	100.00 %
External expertise and services	EUR 76 665.03	EUR 0.00	EUR 76 665.03	EUR 76 665.03	EUR 0.00	EUR 76 665.03	EUR 0.00	EUR 0.00	EUR 0.00	100.00 %	N/A	100.00 %
Equipment	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	N/A	N/A	N/A
Investment	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	N/A	N/A	N/A
Total expenditure	EUR 159 112.07	EUR 0.00	EUR 159 112.07	EUR 159 112.07	EUR 0.00	EUR 159 112.07	EUR 0.00	EUR 0.00	EUR 0.00	100.00 %	N/A	100.00 %
Net Revenue	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	EUR 0.00	N/A	N/A	N/A
Total eligible expenditure	EUR 159 112.07	EUR 0.00	EUR 159 112.07	EUR 159 112.07	EUR 0.00	EUR 159 112.07	EUR 0.00	EUR 0.00	EUR 0.00	100.00 %	N/A	100.00 %
Part of the expenditure was incurred outside (the Union part of) the programme area							Yes				No	

6.a. Description of finding, observation and limitations	
n.a.	In accordance with the service contract for the expenditure and revenue verification dated 14th of March 2022 that you agreed with us, we present our Report of Factual Findings ('the Report') with respect to the accompanying Final Financial Report for the periods covering: Period 1: 15.12.2020 - 14.03.2022 Period 2: 15.03.2022 - 14.06.2023 We have verified the declared expenditure and carried out and certified the verification procedures specified in Sub-section 5.2 of the Revision 4/December 2021 Instruction No. 15 for this expenditure verification. Our procedures have confirmed that no factual findings have arisen, and no FLC corrections were needed. This means that the total expenditure verified and certified by us amounts to € 118 763.84 for Period 1 and € 159 112.07 for Period 2, both of which meet all conditions for eligibility of expenditure. The overall Expenditure Coverage Ratio is 100%.



6.b. Conclusions and recommendations

n.a.	<p>In our process of expenditure verifications, we did not encounter any limitations in the scope of work and there was no lack of cooperation on the part of the Reporting Entity or its staff. They were very cooperative with us throughout the verification process. Verification means that we examined the factual information in the Financial Report of the Project Beneficiary and compared it with the terms and conditions of the Grant Contract. As this engagement is not an assurance engagement, we do not provide an audit opinion and express no assurance. The Contracting Authority assesses for itself the factual findings reported by us and draws its own conclusions from these factual findings. During the audit period, there were certain additions and clarifications required regarding primary documents. It would have been beneficial if these documents were initially attached and correctly dated. Additional confirmations were also needed to ensure the accuracy and completeness of the information provided. The Contracting Authority may only disclose this Report to others who have regulatory rights of access to it, in particular the European Commission, the European Anti-Fraud Office, and the European Court of Auditors. This Report relates only to the Financial Report specified above and does not extend to any of your financial statements.</p>
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6.c. Follow-up measures for the next progress report

n.a.	
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Purpose of the Control, Responsibilities, Legal Basis and Methodology

Purpose of the control report and addresses

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FLC Checklists

Checklist 10: Controller_Qualitative_Verification					
Question	Question Type	Answer	Comment	User	Confirmed
<p>Before you press YES and CONFIRMED buttons please make sure that:</p> <ul style="list-style-type: none"> - You filled in, signed, scanned(PDF) and uploaded the expenditure verification checklist (see Instruction nr. 15); - In the expenditure verification checklist for questions that do not apply to your checks you selected N/A option. In this case did you provide a short explication in the section "Comments" of that specific question? - For every question in the checklist you provided information regarding the findings in the Comments section; - In case ineligible expenditures are detected, you provided explanations in the section Comment Flc (pp,flc,js,ma,ca,aa) for the respective expenditure in the list available in eMS. 	yesno	Yes		confidential audits rl	Confirmed