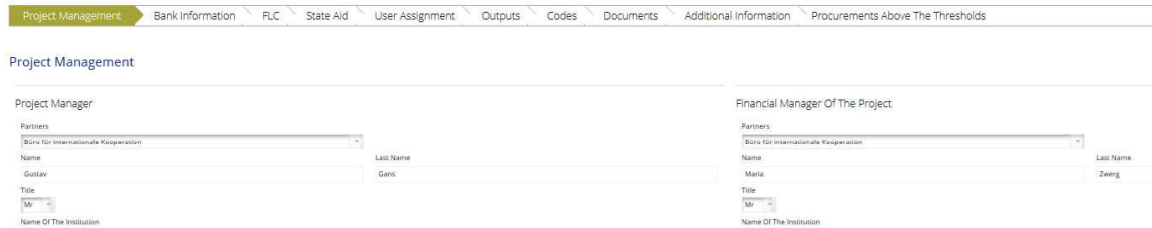


- R\_FLC\_report, grants read only access to the FLC report section after a partner report has been certified by FLC.

In addition, programmes can consider providing (read-only access) for FLC to some of the supplementary information. Read-only access to the 'Partnership agreement' and 'procurements above threshold' tabs is granted automatically when a user is assigned to a project partner as an FLC. For read-only access to other Tabs, the FLC role needs additional privileges.



The screenshot shows two side-by-side forms under the 'Project Management' tab. The left form is titled 'Project Manager' and the right is 'Financial Manager Of The Project'. Both forms have a 'Partners' dropdown menu, a 'Name' field, a 'Last Name' field, a 'Title' dropdown menu, and a 'Name Of The Institution' field. The 'Project Manager' form has a 'Gustav' value in the Name field and a 'Geric' value in the Last Name field. The 'Financial Manager Of The Project' form has a 'Maria' value in the Name field and a 'Zwing' value in the Last Name field.

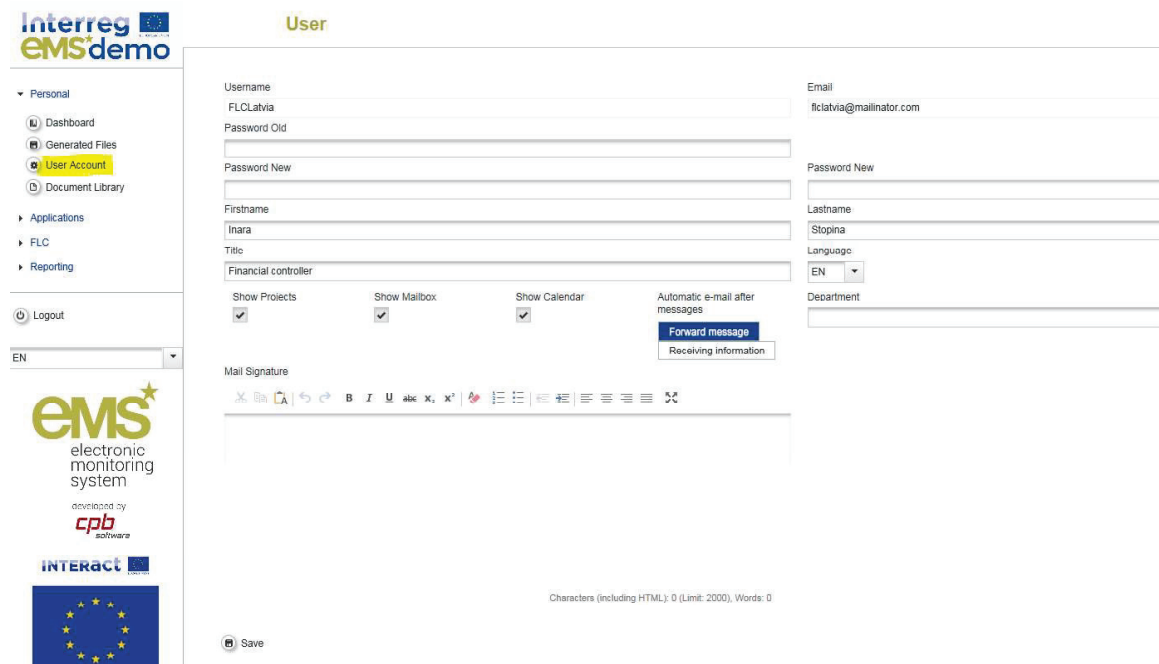
Figure 124: FLC can be given (read-only) access to some or all of the supplementary information

Currently the FLC role must be manually assigned to all FLC users.

## FLC access to User Account

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 and define your Mail Signature that will be shown by default when using the Mailbox.

Also you can 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").

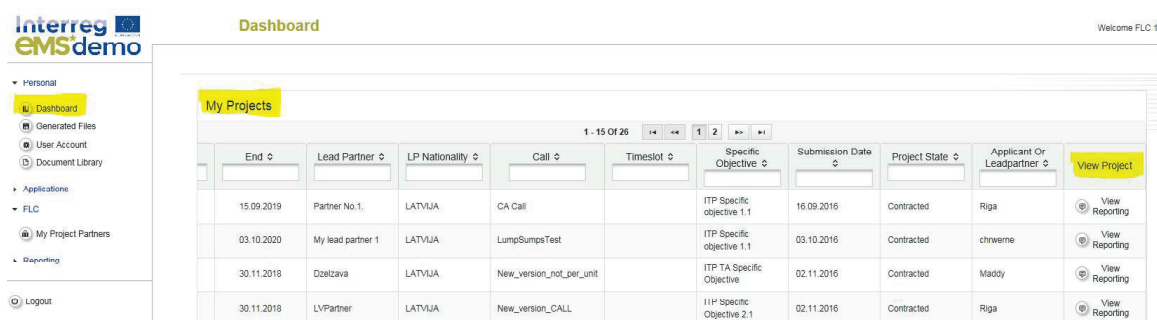


The screenshot shows the 'User Account' page. On the left is a sidebar with a navigation menu. The main content area is titled 'User' and contains several form fields. The 'Personal' section includes fields for Username (FLCLatvia), Password Old, Password New, Firstname (Inara), Lastname (Stopina), Title, and Financial controller. The 'Email' section includes an Email field (flclatvia@mailinator.com) and a Password New field. There are checkboxes for 'Show Projects', 'Show Mailbox', and 'Show Calendar', all of which are checked. A 'Mail Signature' section has a text area with a rich text editor. At the bottom, there is a 'Save' button and a character count: 'Characters (including HTML): 0 (Limit: 2000), Words: 0'.

Figure 125: User Account

## FLC access to partner reports

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.



End	Lead Partner	LP Nationality	Call	Timeslot	Specific Objective	Submission Date	Project State	Applicant Or Leadpartner	View Project
15.09.2019	Partner No.1.	LATVIJA	CA Call		ITP Specific objective 1.1	16.09.2016	Contracted	Riga	
03.10.2020	My lead partner 1	LATVIJA	LumpSumpsTest		ITP Specific objective 1.1	03.10.2016	Contracted	chrvene	
30.11.2018	Dzelzava	LATVIJA	New_version_not_per_unit		ITP TA Specific Objective	02.11.2016	Contracted	Maddy	
30.11.2018	LVPartner	LATVIJA	New_version_CALL		ITP Specific Objective 2.1	02.11.2016	Contracted	Riga	

Figure 1264: FLC users can use the dashboard to access projects

Alternatively, you can also access projects via the 'My project partners' table under 'FLC' in the left-hand menu. To view this list, the FLC user role needs the privilege 'FLC'.

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'. To view this list, the FLC user role needs the privilege 'FLC'.

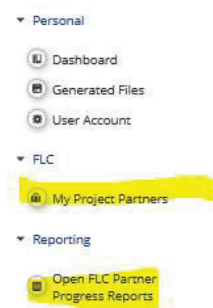
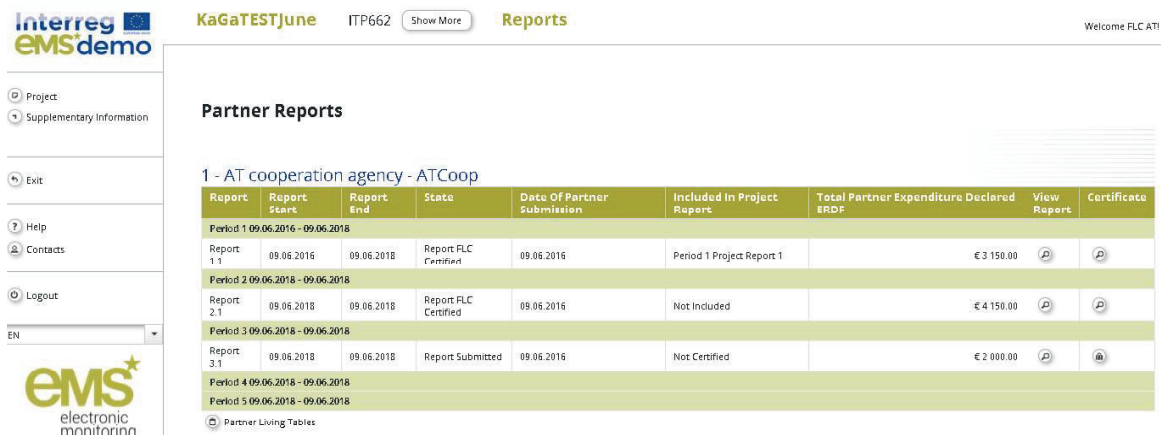


Figure 1275: FLC users can access projects via the 'My project partners' table or open partner reports via the 'Open FLC Partner Progress Reports' menu item

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.



**Partner Reports**

1 - AT cooperation agency - ATCoop

Report	Report Start	Report End	State	Date Of Partner Submission	Included In Project Report	Total Partner Expenditure Declared	View Report	Certificate
<b>Period 1 09.06.2016 - 09.06.2018</b>								
Report 1.1	09.06.2016	09.06.2018	Report FLC Certified	09.06.2016	Period 1 Project Report 1	€ 3 150.00		
<b>Period 2 09.06.2018 - 09.06.2018</b>								
Report 2.1	09.06.2018	09.06.2018	Report FLC Certified	09.06.2016	Not Included	€ 4 150.00		
<b>Period 3 09.06.2018 - 09.06.2018</b>								
Report 3.1	09.06.2018	09.06.2018	Report Submitted	09.06.2016	Not Certified	€ 2 000.00		
<b>Period 4 09.06.2018 - 09.06.2018</b>								
<b>Period 5 09.06.2018 - 09.06.2018</b>								

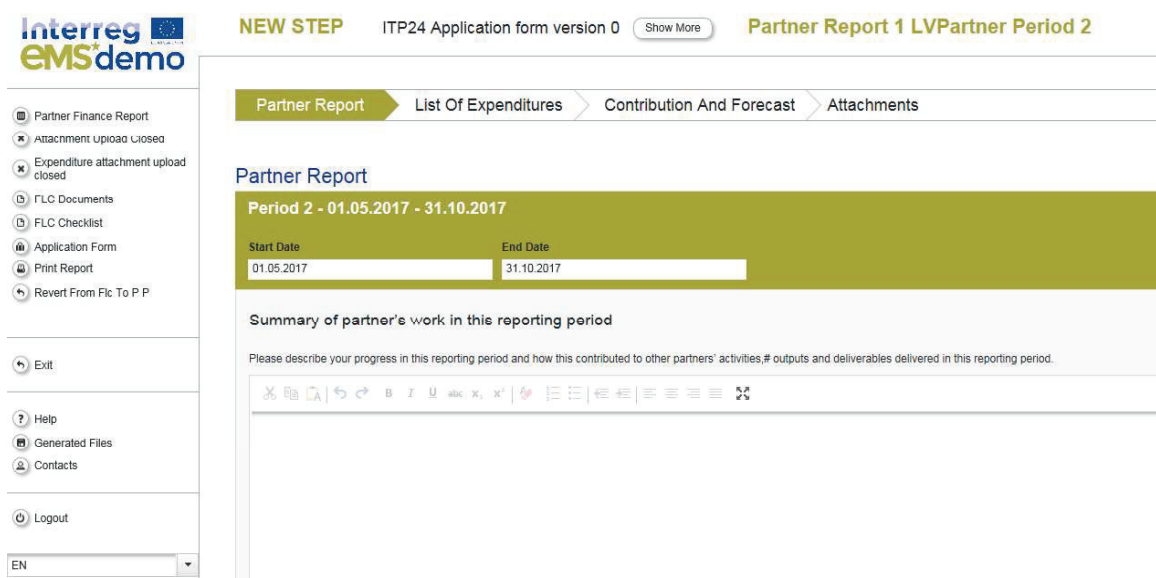
Partner Living Tables

Figure 106: The report overview can be used to access partner reports

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.

## 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 Expenditure, Contribution and Forecast and Attachments to the report made by the project partner are available.



**Partner Report**

**Period 2 - 01.05.2017 - 31.10.2017**

Start Date: 01.05.2017 End Date: 31.10.2017

**Summary of partner's work in this reporting period**

Please describe your progress in this reporting period and how this contributed to other partners' activities, # outputs and deliverables delivered in this reporting period.

Figure 1287: FLC view - partner report

## List of Expenditure - Overview

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

### List Of Expenditures

Item Id	Budget Line	Declared Amount Euro	Uploads	Verified By FLC	Difference FLC	Amount Certified FLC	Comment FLC
1.1	Staff costs	€ 1.98	0 Attachments	<input type="checkbox"/>	€ 0.00	€ 0.00	
1.1	Staff costs	€ 3.28	<a href="#">eMS-Logo.pdf (FLCHR1_10.06.2016)</a> 1 Attachments	<input checked="" type="checkbox"/>	-€ 0.53	€ 3.81	
2.1	Office and administration	€ 0.29	0 Attachments	<input type="checkbox"/>	€ 0.00	€ 0.00	
2.1	Office and administration	€ 0.49	0 Attachments	<input checked="" type="checkbox"/>	-€ 0.08	€ 0.57	
3.1	Travel and accommodation	€ 16.43	0 Attachments	<input checked="" type="checkbox"/>	-€ 2.67	€ 19.10	
5.1	Equipment	€ 9.92	0 Attachments	<input type="checkbox"/>	€ 0.00	€ 0.00	

Export Save Columns Columns

Figure 1298: FLC section of the List of expenditure - Items ticked as 'Verified by FLC' are highlighted.

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

Edit Expenditure  
Partner Report 1 LVPartner Period 2 List of Expenditures

<p><b>Budget Line</b> Infrastructure and works</p> <p><b>Work Package</b> P Preparation</p> <p><b>Internal Reference Number</b> 125</p> <p><b>Invoice Number</b> 33</p> <p><b>Invoice Date</b> 25.11.2016</p> <p><b>Date Of Payment</b> 27.11.2016</p> <p><b>Currency</b> EUR - EURO</p> <p><b>Conversion rate</b> (1)</p> <p><b>Total Value Of Item In Original Currency</b> 15.26</p> <p><b>VAT</b> 0.00</p> <p><b>Declared Amount In Original Currency</b> 15.26</p> <p><b>Declared amount in Eur</b> 15.26</p> <p><b>Expenditures Outside (The Union Part Of) The Programme Area?</b> <input type="checkbox"/></p> <p><b>In Kind</b> <input type="checkbox"/></p> <p><b>Purchase Of Land</b> <input type="checkbox"/></p>	<p><b>Description1</b> 2000 Characters Remaining</p> <p><b>Description2</b> 2000 Characters Remaining</p> <p><b>Partner Comment</b> 2000 Characters Remaining</p>
<p><b>Verified By FLC</b> <input type="checkbox"/></p> <p><b>Difference FLC</b> € 2.00</p> <p><b>Amount Certified FLC</b> € 0.00</p> <p><b>FLC Correction type</b> Incorrect public procurement</p>	<p><b>Comment FLC</b> (pp,flc,js,ma,ca,aa) 255 Characters Remaining</p>

Upload

Uploaded

No records found

Figure 1309 FLC can correct expenditure items in a pop-up that can be accessed via the List of expenditure

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

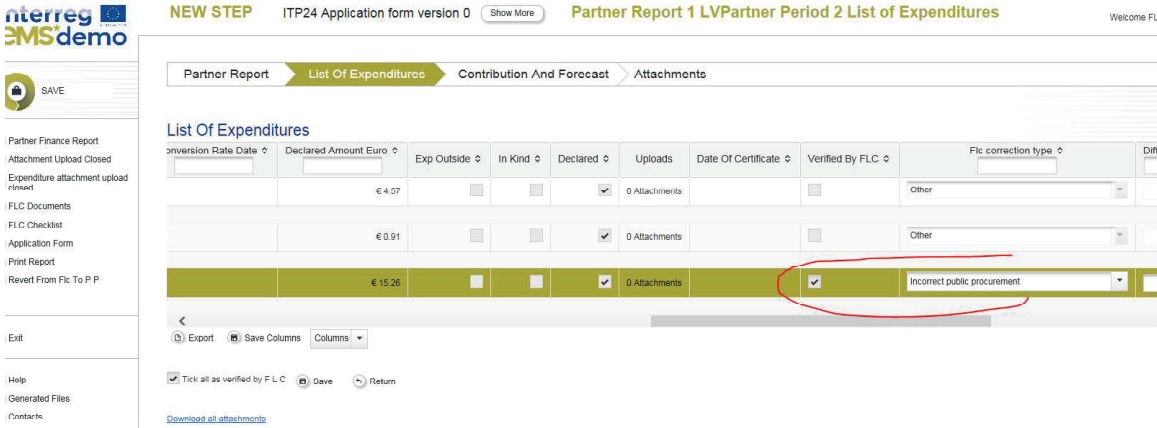


Figure 13110 Alternatively, FLC can also correct expenditure items directly in the List of expenditure

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.

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.

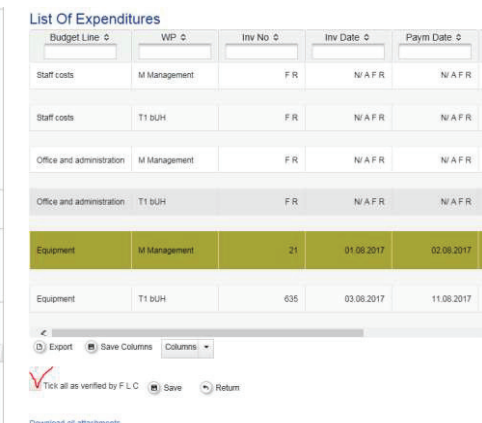


Figure 111 FLC can tick all items as verified by ticking 'Tick all as verified by FLC'.

**Caution!**

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 of 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 of the time when the item was submitted to the FLC.

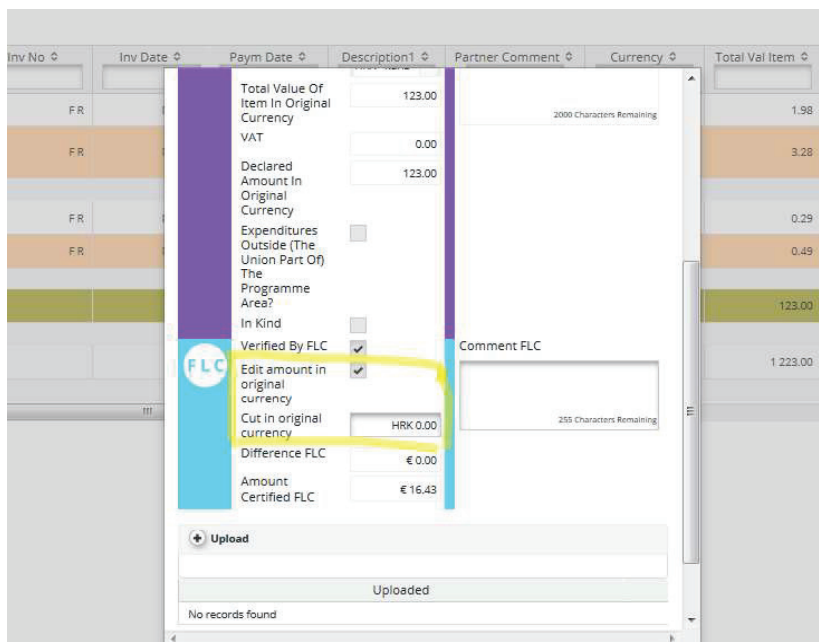


Figure 112 FLC (and all subsequent authorities) can cut or increase amounts in original currency.

### Caution!

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

There are three FLC comment fields available for your purposes. They can be accessed from the LoE and also from the pop-up of individual expenditure item. These comment fields can be turned on/off by the administrator, so not all of them might be available in every eMS instance.

Text in the FLC comment fields are visible to different actors in the system:

- 1.) 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.
- 2.) Information introduced in the second comment field is visible only to the FLC user (any FLC user assigned to a particular partner meaning not only the one who introduced the comment). This comment field can for example be used for the notes that justify or explain the reasons behind the decisions made or notes that should be taken into account when checking the same kind of expenditure in the next reports but are not shared with project partner or further authorities.
- 3.) Information introduced in the third comment field is visible to the FLC user and all further authorities (Joint Secretariat, Managing authority, Certifying authority, Audit authority) but NOT to the Project partner or Lead partner. This comment box can be used to save a notes or additional information for further authorities.



Information introduced in the comment fields become available to other users only after the FLC certificate is issued!

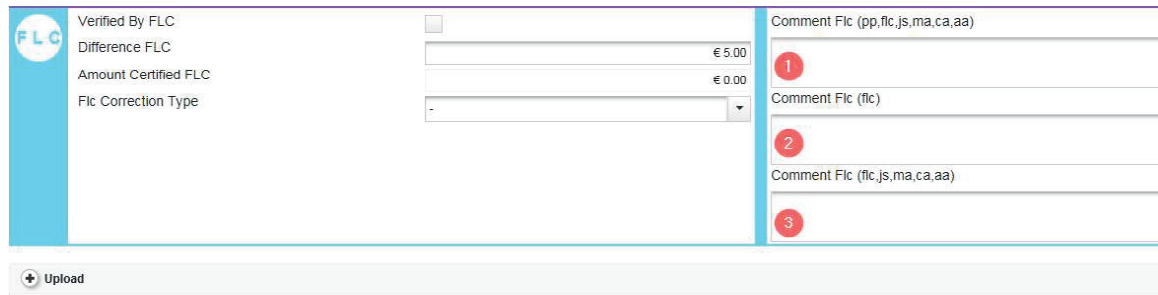


Figure 1323 FLC comment fields can be filled in the ‘Edit Expenditure’ Pop-up window of LoE and seen by different authorities

Difference FLC ↕	Cut In Original Currency	Amount Certified FLC ↕	Comment Flc (pp,flc,js,ma,ca,aa) ↕	Comment Flc (flc) ↕	Comment Flc (flc,js,ma,ca,aa) ↕
€ 1.00		€ 0.00			
€ 0.00		€ 0.00			
€ 0.15		€ 0.00			
€ 0.00		€ 0.00			
€ 5.00		€ 0.00	1	2	3
€ 0.00		€ 0.00			

Figure 1334 Alternatively, FLC comment fields can also be filled in directly in the LoE and seen by different authorities

### Visibility of FLC corrections to the project partner

Project partners can see corrections done by the FLC. The fields ‘Difference FLC’, ‘Amount certified FLC’ and ‘Comment FLC (pp, flc, js, ma, ca, aa)’ become visible to the partner after the FLC certificate is issued.



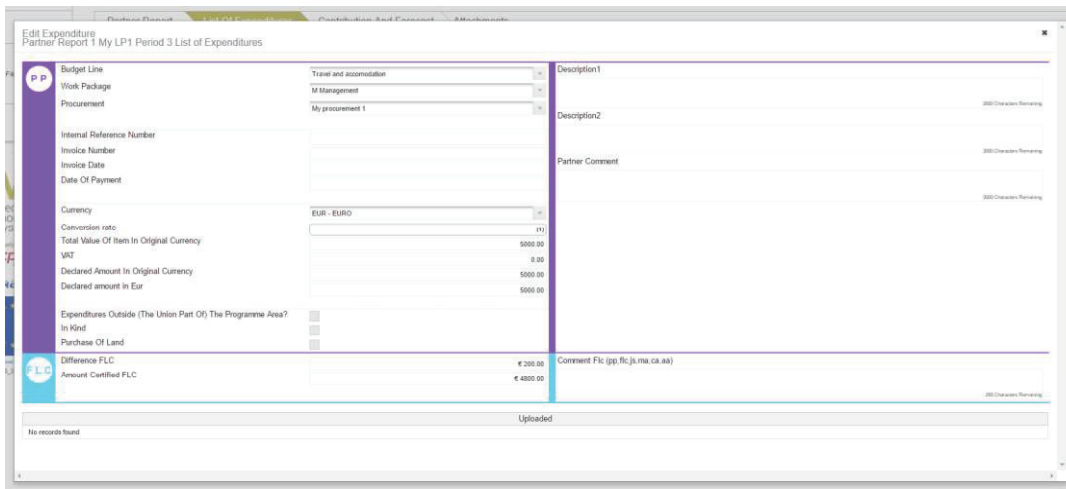


Figure 1345 FLC cuts are visible to the project partner

### ‘Column Select’ Feature of the List of Expenditure

The List of expenditure is very wide as it contains many columns and you might find one or the other column not necessary. Programmes 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.

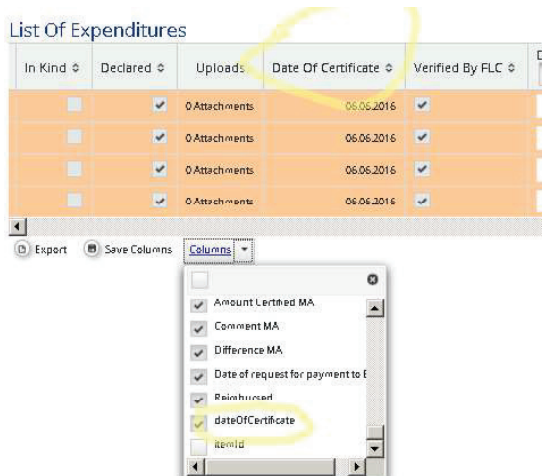


Figure 116 Column Selector feature - Date of Certificate

### Scrolling the List of expenditure

It is possible to scroll the List of expenditure 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.

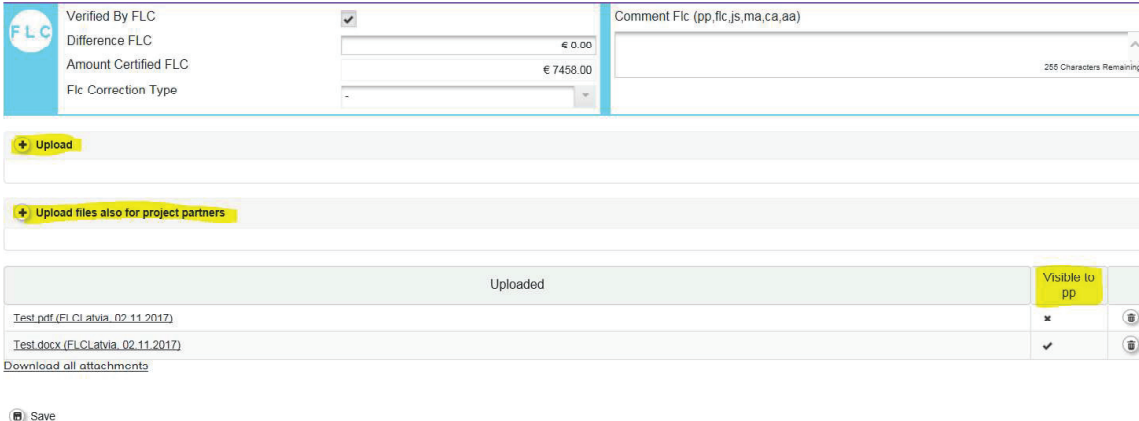
### Downloading documents (LoE Attachments)

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 of particular partner report 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.



Uploaded	Visible to pp
<a href="#">Test.pdf (FLC Latvia_02.11.2017)</a>	<input type="checkbox"/>
<a href="#">Test.docx (FLC Latvia_02.11.2017)</a>	<input checked="" type="checkbox"/>

[Download all attachments](#)

**Figure 1357 Accessing attachments in the LoE**

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
<input type="text"/>	<input type="text"/>	<a href="#">Lighthouse.jpg (matthilda, 13.06.2016)</a> <a href="#">Tulips.jpg (matthilda, 13.06.2016)</a> <a href="#">Chrysanthemum.jpg (FLCAT, 13.06.2016)</a> 3 Attachments	
1 000.00	€ 1 000.00		
150.00	€ 150.00	0 Attachments	
1 000.00	€ 1 000.00	0 Attachments	

Figure 1368 FLC can upload attachments in the LoE

## FLC Documents

The eMS handles the following FLC documents:

- FLC expenditures
- Partner information
- FLC Checklist
- FLC Report
- Attachments
- Risk assessments (inherent and control risks)

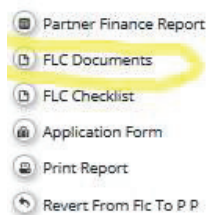


Figure 119 In the report view, the FLC Documents section can be accessed through the menu to the left.

Checklists included in the FLC Section (i.e. 'FLC checklist', 'Inherent Risk Assessment' and 'Control Risk Assessment') can be defined by Programmes. Interact provided a script to insert the HIT FLC checklists (i.e. FLC checklists and checklists for 'inherent risk assessment' and 'control risk assessment') with eMS version 3\_0.6. Those checklists are an optional step in the update and can be inserted with later versions as well.

## 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.

Flc Expenditures

Partner Information

FLC Checklist

FLC Report

Attachments

Inherent Risk Assessment

Control Risk Assessment

Open Report Expenditures

✖

Show all waiting to be verified,# including open expenditures from other reports

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 %

Figure 120: 'FLC expenditures' shows amounts declared by the partner and certified by FLC per cost category (budget line)

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'.

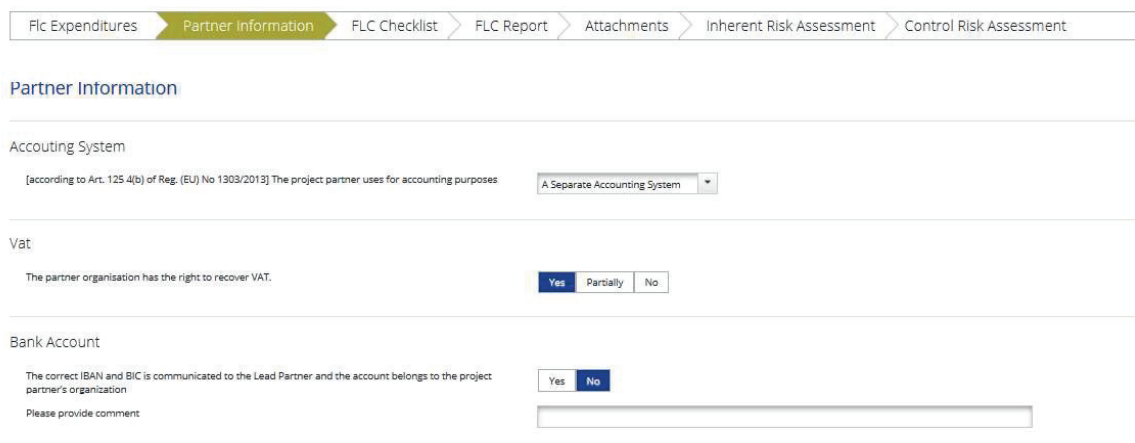
## Partner Information

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 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.



FLC Expenditures Partner Information FLC Checklist FLC Report Attachments Inherent Risk Assessment Control Risk Assessment

### Partner Information

Accounting System

[according to Art. 125 4(b) of Reg. (EU) No 1303/2013] The project partner uses for accounting purposes

A Separate Accounting System

Vat

The partner organisation has the right to recover VAT.

Yes Partially No

Bank Account

The correct IBAN and BIC is communicated to the Lead Partner and the account belongs to the project partner's organization

Yes No

Please provide comment

Figure 121 'Partner information' shows information that usually does not change over time

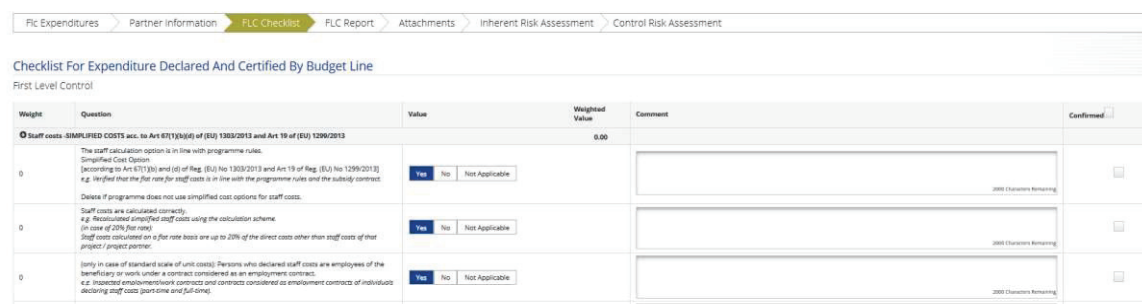
## FLC Checklists

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

The FLC checklist can be defined by Programmes. Interact provided a script to insert the HIT FLC checklists with the eMS version 3\_0.6. Those checklists are an optional step in the update and can be inserted with later versions as well.

As the HIT FLC checklists contain controls for both real costs and simplified cost options, programmes will need to adjust the checklist to their requirements. Programmes can either remove them from the script, so that they will not appear in eMS, or delete the not needed checklists from eMS in the ‘Manage Checklists’ section.

After executing the script, the checklists appear in the ‘Manage Programme’ section. The checklists behave like any other checklist - you can add/remove/change questions or wordings and you need to assign the checklists to calls and the user privileges to user roles.



Weight	Question	Value	Weighted Value	Comment	Confirmed
0	Staff costs: SIMPLIFIED COSTS acc. to Art 67(1)(b)(d) of (EU) 1303/2013 and Art 19 of (EU) 1296/2013 The staff calculation option is in line with programme rules. Simplified Cost Option (according to Art 67(1)(b) and (d) of Reg. (EU) No 1303/2013 and Art 19 of Reg. (EU) No 1296/2013) e.g. Verified that the flat rate for staff costs is in line with the programme rules and the subsidy contract. Delete if programme does not use simplified cost options for staff costs.	Yes No Not Applicable	0.00		<input type="checkbox"/>
0	Staff costs are calculated correctly e.g. Recalculated simplified staff costs using the calculation scheme (in case of 20% flat rate) Staff costs calculated on a flat rate basis are up to 20% of the direct costs other than staff costs of that project / project partner.	Yes No Not Applicable			<input type="checkbox"/>
0	(only in case of standard scale of unit costs) Persons who declared staff costs are employees of the beneficiary or work under a contract considered as an employment contract e.g. Inspected employment contracts and contracts considered as employment contracts of individuals declaring staff costs (part-time and full-time).	Yes No Not Applicable			<input type="checkbox"/>

Figure 122 ‘FLC checklist’ shows the checklist to be filled in by controllers

In order for controllers to be able to see and edit the checklist, they need to have the correct user role with associated user privileges:

To do this, administrators first create or import the checklists in the section ‘eMS Management’/ ‘Manage Checklists’. There are three types of checklists:

- FLC Checklist
- Inherent Risk
- Control Risk

In the section ‘eMS Management’/ ‘Manage Roles’, administrators define the role ‘FLC’ (or any other name for this role) and assign privileges to see and edit FLC checklists to this role.



## Roles and Privileges

Welcome Admin eMS!

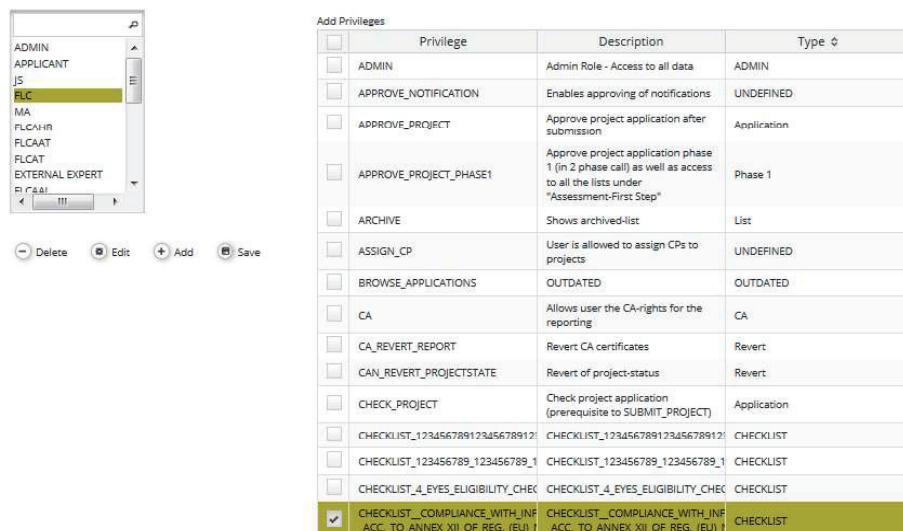


Figure 123 An FLC role must be created and associated with privileges to see and edit checklist(s)

Additionally, the checklists must be allocated to the call for proposals in which the project applied for funding.

Then, in the section 'eMS Management' / 'Manage Users', the FLC role needs to be assigned to the controllers.

All users with these checklist privileges, can view and edit the FLC checklist (as well as checklists for 'inherent risk assessment' and 'control risk assessment').

In order to finalise the FLC checklist, another user privilege (SUBMIT\_EVALUATION) is needed. Checklists on inherent and control risks can be finalised without this privilege.

0	Deliverables or other evidence of the work carried out e.g. inspected delivery notes, verified existence of documents
<b>Total Assessment Value</b>	
<b>Max</b>	
0.00	

Figure 124 Checklists should be finalised before submission of FLC work

The privilege to finalise checklists (SUBMIT\_EVALUATION) can be assigned to all FLC roles or just to a separate FLC supervisor role.

### Country-specific Checklists

Through these features it is also possible to assign country-specific checklists if needed. First administrators define the checklists (one for each country). Then - for each country - they create user roles with privileges to see country-specific checklists (e.g. FLC\_XX, FLC\_XY, etc). Then they assign the users to the country-specific roles.

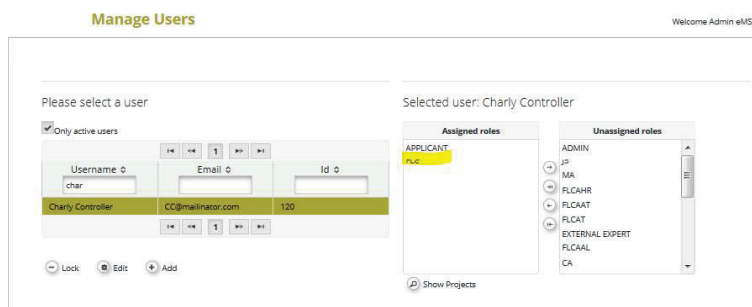


Figure 125 The FLC role must be assigned to all FLC users

### Caution!

If administrators define country-specific FLC roles, administration of the eMS could become time consuming as each FLC user will need the correct country-specific user role. Also, if there is a separate FLC supervisor role (to finalise the FLC checklist) then management of FLC users will also require more administration.

## 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.

[FLC Expenditures](#)
[Partner Information](#)
[FLC Checklist](#)
[FLC Report](#)
[Attachments](#)
[Inherent Risk Assessment](#)
[Control Risk Assessment](#)

### Independent First Level Control Report

Project And Progress Report

Report Dated By Project Partner: 09.06.2016

Type Of Project Report: ☐ Preparation Costs ☐ Partner Report ☐ Final Report

### Designated Project Partner Controller

FIC Body Responsible For The Verification FIC Organization Doing The Verification( If Applicable) Name Of The Controller Job Title Division Unit Department Address Country Telephone Number Email Controller Reviewer(if Applicable)	Ministry of Finance FirstFICInstitution FLC AT Chief national controller Department of financial control Control street 1 1070 Wien 12345678 first@fic.at <div>2000 Characters Remaining</div>
--	---

### Methodology Of The Verification

General Methodology: ☐ Desk Based ☐ On The Spot ☐ Other

Please Describe: 

2000 Characters Remaining

Figure 126 'FLC 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.

☐ n.a. 

2000 Characters Remaining

### Conclusions And Recommendations

☐ n.a. 

2000 Characters Remaining

### Follow Up Measures For The Next Partner Report

☐ n.a. 

2000 Characters Remaining

### Comment

☐ n.a. 

2000 Characters Remaining

Figure 127 'FLC Report' sections that are copied from the previous reports 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'):

- FLC body responsible for the verification
- FLC organization doing the verification (if applicable)
- Address
- Country
- Telephone number
- Email

User account of the logged-in user:

- Name of the controller
- Job Title
- Email of the controller
- Controller Reviewer (if applicable) - manually filled in field

It is always the logged-in FLC user shown in these fields. In the FLC certificate, the user that finalized FLC work (submitted) will be shown.

#### **Caution!**

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

There are two overview tables available - 'Expenditures declared and certified by budget line' and 'Description of finding, observation and limitations'/'FLC corrections'.

Table 'Expenditures declared and certified by budget line' shows information on declared and ticked as "verified" amounts in particular report. Basically it is the copy of the table under 'FLC Expenditures' section described before just it shows only information on the current report and does not provide a possibility to show all waiting to be verified expenditures from previous reports.

The table 'Description of finding, observation and limitations'/'FLC corrections' summarizes all corrections according to the type of correction. See also chapter on Monitoring types of FLC/JS/MA corrections.

Information changes until finalization of the FLC work (submission), after finalization of the FLC work, information in these fields and tables does no longer change.

## **Attachments**

This is a section for FLC to upload documents. Several documents can be uploaded at once by selecting documents (ticking the tickbox) and pressing 'Download selected files'. Additionally, you can upload documents also for individual budget items in the LoE. Documents uploaded here cannot be seen or accessed by project partners.

[FLC Expenditures](#) > 
 [Partner Information](#) > 
 [FLC Checklist](#) > 
 [FLC Report](#) > 
 **Attachments** > 
 [Inherent Risk Assessment](#) > 
 [Control Risk Assessment](#)

Upload

[+ Upload](#)

Attachments

Filename	Filetype	Date	User	Description	Actions
Test.pdf	pdf	18.06.2017 14:47:52	FLCLabiva	Explanation on cuts	<a href="#">Comment</a> <a href="#">Delete</a>

[Download Selected Files](#)

Figure 128 'Attachments' Download of several documents at once

## Inherent risk assessment

This section 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.

Information entered into this checklist is thus transferred to subsequent reports in editable form.

The checklist for the Inherent risk assessment is a HIT tool that can be imported and modified as needed.

[FLC Expenditures](#) > 
 [FLC Documents](#) > 
 [FLC Checklist](#) > 
 [FLC Report](#) > 
 [Attachments](#) > 
 **Inherent Risk Assessment** > 
 [Control Risk Assessment](#)

Inherent Risk Assessment Check

Inherent Risk Assessment Check

Weight	Question	Value	Weighted Value	Comment	Confirmed
<b>Inherent Risk Assessment</b>					
0	Inexperienced beneficiary	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Not Applicable	0.00	<input type="text" value="2000 Character Limit"/>	<input type="checkbox"/>
0	Beneficiary with poor track record, known issues	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Not Applicable		<input type="text" value="2000 Character Limit"/>	<input type="checkbox"/>
0	Beneficiary with other EU or non-EU grants (potential for double funding)	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Not Applicable		<input type="text" value="2000 Character Limit"/>	<input type="checkbox"/>
0	Large partnership	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Not Applicable		<input type="text" value="2000 Character Limit"/>	<input type="checkbox"/>
0	Large partner budget	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Not Applicable		<input type="text" value="2000 Character Limit"/>	<input type="checkbox"/>
0	Private partner	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Not Applicable		<input type="text" value="2000 Character Limit"/>	<input type="checkbox"/>
0	Person responsible for preparation of the financial report has changed recently	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Not Applicable		<input type="text" value="2000 Character Limit"/>	<input type="checkbox"/>
0	Large public procurements	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Not Applicable		<input type="text" value="2000 Character Limit"/>	<input type="checkbox"/>
0	Project with few tangible outputs (based on networking, meeting, etc.)	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Not Applicable		<input type="text" value="2000 Character Limit"/>	<input type="checkbox"/>
<b>Total Assessment Score Max: 0.00</b>			<b>0.00</b>		<input type="checkbox"/>

[Finalize](#)

Figure 129 Inherent risk assessment

The checklist can be finalized by pressing the button to the bottom left. After finalization and before submission of the FLC work, it can still be unlocked and edited.

## Control risk assessment

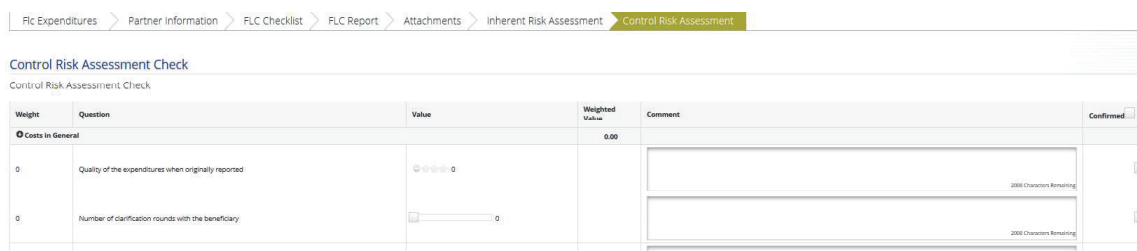
The Control risk assessment provides information on the quality of each report. It can be used as a basis for sampling: if the quality of information in a budget line has been good in the past, sampling can be justified.

The Control risk assessment is intended to be done with every verification of a report (last step before submission of the FLC work).

Nevertheless, information entered into this checklist is transferred to subsequent reports in editable form. The purpose of this is to make it easier to view results of the previous Control risk assessment.

Within the Control risk assessment, quality of the expenditures when originally reported and quality of the expenditures after clarifications is evaluated and the number of clarification rounds with the beneficiary are recorded.

The checklist for the control risk assessment is a HIT tool that can be imported and modified as needed.



Weight	Question	Value	Weighted Value	Comment	Confirmed
0	Quality of the expenditures when originally reported	0	0.00		<input type="checkbox"/>
0	Number of clarification rounds with the beneficiary	0			<input type="checkbox"/>

Figure 130 Control risk assessment

The checklist can be finalized by pressing the button to the bottom left. After finalization and before submission of the FLC work, it can still be unlocked and edited.

## 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 Duck').

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'.

Flc Expenditures Partner Information FLC Checklist FLC Report

**Open Expenditures OfOffice for international cooperation**

☒ Show all waiting to be verified, including open expenditures from other reports

Budgetline	Declared by partner		
	Current report	Other reports (open expenditure)	Total
Staff costs 	€ 1 000.00	€ 0.00	€ 1 000.00
Office and administration 	€ 150.00	€ 0.00	€ 150.00
External expertise and services 	€ 1 000.00	€ 1 000.00	€ 2 000.00
Equipment 	€ 0.00	€ 4 000.00	€ 4 000.00
Infrastructure & works 	€ 1 000.00	€ 0.00	€ 1 000.00
Total Expenditure	€ 3 150.00	€ 5 000.00	€ 8 150.00
Net Revenue 	€ 0.00	€ 0.00	€ 0.00
Total Eligible Expenditure 	€ 3 150.00	€ 5 000.00	€ 8 150.00

Figure 131 FLC expenditure view - overview by budget line in the 'show all waiting to be verified including expenditure from other reports' view.



### 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).

FLC Expenditures Partner Information FLC Checklist FLC Report Attachments Inherent Risk Assessment Control Risk Assessment

Current report - not yet verified Item from another report - not yet verified Item already ticked as verified (orange)

List Of Expenditures

Report Number	Budget Line	WP	Declared Amount Euro	Verified By FLC	Difference FLC	Amount Certified FLC	Comment FLC
AustrianCoop 3.1	Staff costs	M Management	€ 1 000.00	<input checked="" type="checkbox"/>	€ 0.00	€ 1 000.00	
AustrianCoop 3.1	Office and administration	M Management	€ 150.00	<input checked="" type="checkbox"/>	€ 0.00	€ 150.00	
AustrianCoop 1.1	External expertise and services	T1 Work together	€ 1 000.00	<input type="checkbox"/>	€ 0.00	€ 0.00	sitting duck 1.1
AustrianCoop 3.1	External expertise and services	M Management	€ 1 000.00	<input type="checkbox"/>	€ 0.00	€ 0.00	
AustrianCoop 4.1	Equipment	M Management	€ 4 000.00	<input type="checkbox"/>	€ 0.00	€ 0.00	
AustrianCoop 3.1	Infrastructure & works	T1 Work together	€ 1 000.00	<input type="checkbox"/>	€ 0.00	€ 0.00	

Export Save Columns Columns

Tick all as verified by FLC Return

Sitting duck (open item from a previous already finalised report) (pink)

Figure 137 LoE accessed via the 'FLC expenditures' view - 'show all waiting to be verified including expenditure from other reports'.

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

#### Caution!

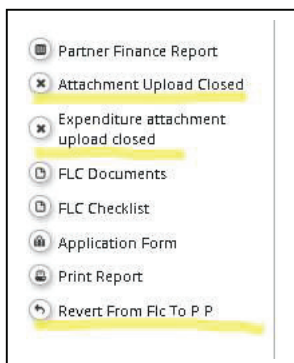
Sitting ducks are shown in this view only. If you enter the LoE via the Partner report, only items of this report are shown.

#### Caution!

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'.

## 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:



- 1) 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. For this the FLC role needs the user privilege ENABLE\_ATTACHMENTS\_PAPREPORT.
- 2) 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. For this the FLC role needs the user privilege ENABLE\_ATTACHMENTS\_EXPENDITURE\_LIST.
- 3) The entire report can be re-opened for editing by pressing 'Revert from FLC to PP'. In order to be able to do this, the FLC role needs the user privilege FLC\_REVERT\_REPORT. Whilst report is re-opened for editing, FLC still can access such a report via partner reporting dashboard.

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'.

## FLC Certificate and Finalising FLC work

To finalize FLC work, you have to press the 'Check FLC work' button. In order to access the 'Check FLC work' button, you need to be in the 'FLC expenditure' tab. After pressing 'Check FLC work', button 'Finalize FLC Work' is available for finalizing the work of FLC. You see the pdf of the FLC certificate after pressing 'Finalise FLC work' button. So there is no need to generate the FLC certificate manually.



Figure 133 The 'Check FLC work' button is available in the 'FLC expenditure' tab

'Check FLC work' runs the error check plugin. Programmes can add error checks to this plugin according to their needs (see below). eMS has no default error checks for FLC.



Figure 134 The 'Finalise FLC work' button opens the FLC Certificate

The FLC certificate can be edited at this point. Edits will be saved when pressing 'Finalize FLC work and Issue certificate'. Please bear in mind that edits will only be saved at the point of 'Finalizing FLC work'. There is no automatic saving of edits prior to that. FLC Certificates can also be generated and printed. Some FLC systems require signing the FLC certificate. The signed FLC certificate can be uploaded to the eMS in the 'Attachments' section.

In order to submit FLC work, you have to scroll down in the Certificate and press 'Finalize FLC work and issue Certificate'.

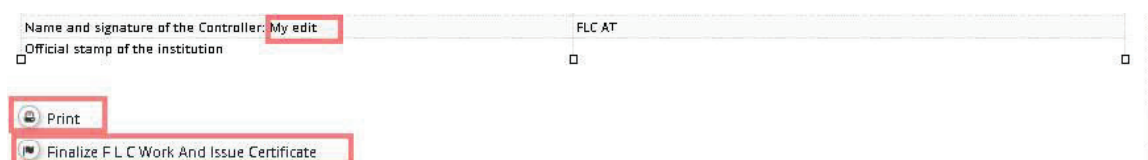


Figure 135 The 'Finalise FLC work and issue Certificate' button is located at the bottom of the FLC

## Error Checks for FLC

eMS has two validation plugins for checking FLC work against errors:

- One when editing the LoE entries: The LoE 'save' button triggers a plugin, which can (dependent of the role) include different validations for different users.
- A second one at submission of the FLC work (check & submit)

eMS has no default error checks for FLC since requirements differ among programmes. Depending on what your programmes expects from controllers, useful error checks could include:

- Has the Control Risk Assessment been updated?
- Has the FLC Report been updated?
- Has the FLC verified at least one item in the List of Expenditures?