

# Risk-based management verifications

Administrative verifications – selection of payment claims

# Management verifications 2021-2027 – what's new?

**no obligation to verify every payment claim -**  
management verifications should be risk-based

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# Selection of payment claims – risk factors

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1. The amount of payment claim

2. The categories of real costs in payment claim

3. The types of SCOs in payment claim

4. The irregular expenditures and irregularities in the project

5. The controller's experience in cooperation with the project beneficiary

# Risk factor 1: The amount of payment claim

- 48% of verified payment claims (0-10k EUR) correspond to 3% of allocation
- 25% of verified payment claims (10-30k EUR) correspond to 12% of allocation
- 85% of allocation are payment claims with a value equal or greater than 30k EUR (27% of all payment claims)

# Risk factor 1: The amount of payment claim

- < EUR 5K  
– low risk
- EUR 5K - EUR 10K  
– medium risk
- EUR 10K – EUR 30K  
– high risk
- > EUR 30K  
– extreme high risk

## Risk factor 2: The categories of real costs in payment claim

- the most frequently corrected categories: external experts (32%), travel and accommodation (27%), staff costs (24%)
- value of corrections: external experts (18%), staff costs (9%), travel and accommodation (2%)
- the highest value of corrections: infrastructure and works (59%) but only 7% of the number of corrections.

## Risk factor 2: The categories of real costs in payment claim

- more categories with real costs in payment claim – higher risk,
- infrastructure and works costs in payment claim increase risk

# Risk factor 3: The types of SCOs in payment claim

- More types of SCOs in payment claims – higher risk

Risk factor 4:  
The value of  
irregular  
expenditures  
and  
irregularities  
in the project

- The sum of: irregular expenditures and irregularities from controls carried out by the FLC and external controls from the project implementation period

# Risk factor 4: The value of irregular expenditures and irregularities in the project

- < EUR 250  
– low risk
- EUR 250 - EUR 1K  
– medium risk
- EUR 1K - 10K  
– high risk
- > EUR 10K  
– extreme high risk

# Risk factor 5: The controller's experience in cooperation with the project beneficiary

- controller bases on the implementation of Interreg projects and the payment claims settled so far under Interreg by the beneficiary,
- controller assesses the likelihood of errors in the documentation and in the implementation of the project

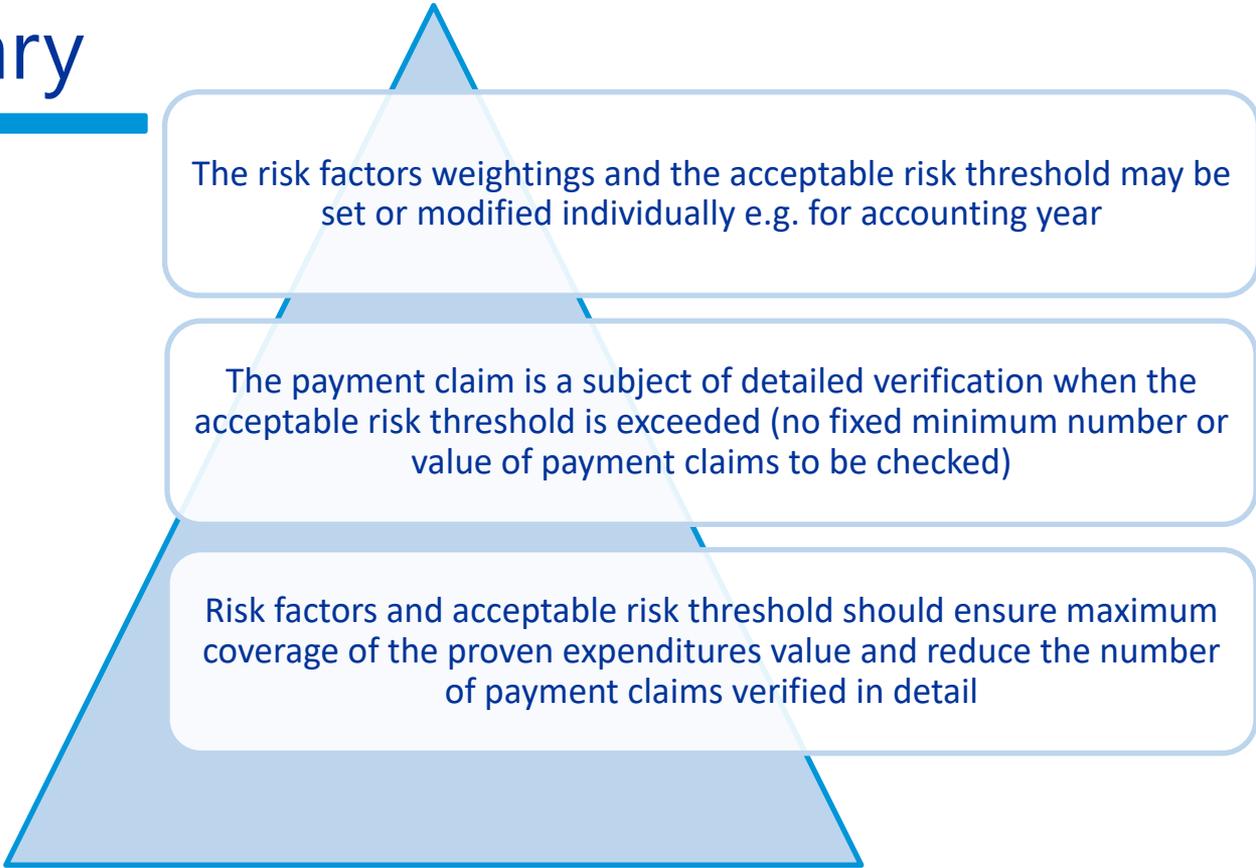
# Selection of payment claims – methodology

Risk factor	Weighting	Risk
Amount of payment claim	0,45	1-4
Categories of real costs in payment claim	0,20	1-4
Types of SCOs in payment claim	0,10	1-4
Value of irregular expenditures and irregularities in the project	0,15	1-4
Controller's experience in cooperation with the project beneficiary	0,10	1-4

1 – low risk  
2 – medium risk  
3 – high risk  
4 – extreme high risk

# Summary

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The risk factors weightings and the acceptable risk threshold may be set or modified individually e.g. for accounting year

The payment claim is a subject of detailed verification when the acceptable risk threshold is exceeded (no fixed minimum number or value of payment claims to be checked)

Risk factors and acceptable risk threshold should ensure maximum coverage of the proven expenditures value and reduce the number of payment claims verified in detail

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# Scope of verification

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Detailed verification

Simplified verification

the payment claim has been properly completed from the formal side

the payment claim is correct from the accounting point of view

the material scope of the project is implemented in accordance with the co-financing agreement

expenditures included in the payment claim submitted for reimbursement are eligible expenses - verification on the financial documents (sample)