



EUROPEAN COMMISSION
DIRECTORATE-GENERAL FOR MIGRATION AND HOME AFFAIRS

Directorate E : Migration and Security Funds; Financial Resources
Unit E.1 : Funds Programming and Procedures

Brussels
HOME.E.1

AMIF-ISF/2020/13REV

**‘Asylum, Migration and Integration and Internal
Security Funds Committee’**

Subject: Guidance note to Member States on flexibility for operational on-the-spot controls due to COVID-19 pandemic and the use of alternative evidence

Dear Members of the AMIF-ISF Committee,

Following the COVID-19 pandemic and as announced in the informal video conference with Member States’ Responsible Authorities in light of this pandemic, held on 29 April 2020, DG HOME explored the possibilities to allow flexibility for performing operational on-the-spot controls (OOTSC) while maintaining assurance on the management of the funds under shared management.

The current circumstances and national context of (partial) lockdown and social distancing render it difficult to proceed with on the spot controls in a same manner as before. It is therefore necessary to foresee the possibility to plan OOTSC more flexibly throughout the remaining programming period, and schedule digital alternatives.

More flexible planning of OOTSCs:

To ensure sound financial management, the overall control requirements remain unchanged, with the existing principle that “*operational on-the-spot controls carried out in financial year N shall cover a minimum of 20% of the number of projects being implemented during that financial year*”¹. However, if due to COVID-19 pandemic the Responsible Authority cannot reach the target for OOTSC in a given financial year, it is now possible that the left over controls shall be performed later throughout the

¹ Article 5(2) Implementing Regulation (EU) 840/2015.

programming period. This provides the necessary flexibility to perform fewer controls in the current circumstances, compensated by more controls later in the period.

'Projects being implemented' continues to be interpreted² as meaning that the number of projects to be controlled is calculated on the basis of the number of projects for which payment(s) is/are reported in the annual accounts of the financial year in question.

Using an example, in practice this would mean:

In FY 2020 – FY 2023, payments for 20 projects are reported in the annual accounts. Therefore, in accordance with Article 5(2) of Implementing Regulation (EU) 840/2015, at least 4 projects out of the 20 have to be controlled, which is 20%. If several payments are reported for one project, the project is counted once for the purposes of calculating the coverage.

In line with the revised Implementing Regulation 840/2015 on controls, if the Responsible Authority cannot reach the 20% due to COVID-19 pandemic restrictions in FY 2020, the number of controlled projects can be below 4. The Responsible Authority can carry out the difference by performing the OOTSCs later throughout the programming period. This would mean that for FY 2021 instead of controlling 4 projects the Responsible Authority would monitor more, compensating for the fewer controls in the previous year. This should continue throughout the programming period until overall minimum number of controls is reached.

Example	FY 2020	FY 2021*	FY 2022*	FY 2023
Number of Projects (payment reported in the annual accounts of the FY)	20	20	20	20
Control coverage requirement 20%	4	4	4	4
<i>Possible scenario of COVID-19 flexibility (possibility to reschedule controls)</i>	-3	+2	+1	+ 0
Total	1	6	5	4

*in case COVID-19 pandemic allows.

If the threshold is not met due to COVID-19, the Responsible Authority should provide a reservation in the management declaration and explain the reasons why it did not manage to reach the threshold. If the Responsible Authority cannot provide a valid explanation for not meeting the threshold, the annual accounts will be returned to the Responsible Authority so that it can perform the necessary additional operational controls and insert its findings in the accounts.

The Commission encourages the Responsible Authorities to stay as close as feasible to the required minimum, possibly by use of alternative evidence, limiting the carry-over of operational on-the-spot controls to later years and catching up on these controls quickly.

² AMIF-ISF/2016/2.

Use of alternative evidence:

In parallel and complementary to the more flexible planning of controls, the Responsible Authority may decide to partially substitute the physical inspections to be carried out, in particular operational and financial on-the-spot controls, by the use of alternative evidence. For instance:

- For financial OTSC - If your information management system allows for the collection of the documentation justifying the expenditure of each financed project, the RA can carry out financial on-the-spot controls through the examination of the information/documentation that is currently available in the system and complementary exchanges via the currently available remote tools, in order to request clarifications and gather additional evidence useful to the completion of the verifications in accordance with Article 3 of Implementing Regulation (EU) 840/2015.
- For operational OTSC - any relevant documentary evidence, including photos, videos, reports to be provided by the beneficiary and which would permit definitive conclusions to be drawn to the satisfaction of the Responsible Authority.

These complementary measures may be necessary as a temporary means of control, taking into account the ongoing difficulties imposed by the COVID-19 pandemic to travel and perform on-the-spot inspections. The Commission invites the Responsible Authority to consider the possibility of following-up controls carried out remotely, with further, separate on the spot visits, should the evolution of the present crisis allows for it.

Yours sincerely,

(e-signed)

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Chair of the AMIF-ISF Committee