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Multilateral agreement

# on the implementation of the Central Baltic Programme 2014-2020



# Multilateral Agreement

between the Republic of Estonia, the Republic of Finland, the Republic of Latvia, the Kingdom of Sweden and the autonomous province of Åland Islands and Regional Council of Southwest Finland acting as Managing Authority and Audit Authority

In accordance with

* the Cooperation Programme CCI 2014TC16RFCB014, (Interreg V-A) Finland-Estonia- Latvia-Sweden (Central Baltic) (hereinafter referred to as Central Baltic Programme 2014-2020), approved by the European Commission on 16.12.2014;
* the EU regulations laying down provisions on the Structural Funds, in particular:  
  Regulation (EU) No 1303/2013,  
  Regulation (EU) No 1301/2013, and  
  Regulation (EU) No 1299/2013;  
  and delegated acts or implementing acts relevant for the implementation of the programme;

the Republic of Estonia, the Republic of Finland, the Republic of Latvia, the Kingdom of Sweden and the autonomous province of Åland Islands (hereinafter referred to as the Member States/Åland)

and

Regional Council of Southwest Finland acting as Managing Authority and Audit Authority

have agreed

to implement the Central Baltic Programme 2014 – 2020 (hereinafter referred to as CP (cooperation programme).

## Preamble

In accordance with the Cooperation Programme and Article 123(9) of Regulation (EU) no 1303/2013 the participating EU Member States/Åland have decided to sign an agreement with the Regional Council of Southwest Finland acting as Managing Authority and Audit Authority on the implementation of the CP and regulating the implementation, financial and control procedures and responsibilities.

### §1 Institutional Structure

1. The Member States/Åland designate, for the purposes of Article 123(1) of Regulation (EU) No 1303/2013 and Article 21(1) of Regulation (EU) No 1299/2013 the **Regional Council of Southwest Finland** to act as **Managing Authority** (hereinafter referred to as **MA**) to carry out the functions of the MA as defined in Article 125 of Regulation (EU) No 1303/2013 and Article 23 of Regulation (EU) No 1299/2013 and of the Certifying Authority (hereinafter referred to as CA) as defined in Article 126 of Regulation (EC) No 1303/2013 and Article 24 of Regulation (EU) No 1299/2013. The MA will not carry out verifications under Article 125(4)(a) of Regulation (EU) No 1303/2013.

The procedure for the designation of the MA, set out in Article 124 of Regulation (EU) No 1303/2013 shall be carried out by Finland.

1. The Member States/Åland designate, for the purpose of Article 123(4) of Regulation (EU) No 1303/2013 and Article 21(1) of Regulation (EU) No 1299/2013 the **Regional Council of Southwest Finland** to act as **Audit Authority** (hereinafter referred to as **AA**) to carry out the tasks of the AA as defined in Article 127 of Regulation (EU) No 1303/2013 and Article 25 of Regulation (EU) No 1299/2013.
   * 1. The AA will be assisted by a **group of auditors (hereinafter referred to as GoA)** according to Article 25 of Regulation (EC) No 1299/2013 comprising a representative of each Member State/Åland.
2. The MA and AA carry out the tasks appointed in compliance with the above mentioned regulations, the requirements set out in the CP, the Description of the Management and Control Systems, the Programme Manual and this agreement. The MA shall be responsible for managing and implementing the CP in accordance with the principle of sound financial management as set out in Article 4(8) of Regulation (EU) No 1303/2013.
3. Without prejudice to these provisions, the MA and AA shall carry out their tasks in full accordance with the institutional, legal and financial systems of the **Republic of Finland**.
4. For the administrative implementation of the programme the MA shall set up, supervise and be assisted by the **Joint Secretariat** (hereinafter referred to as **JS**) according to Article 23(2) of Regulation (EU) No 1299/2013 and the stipulations of the CP.
5. To support the information flow between the Programme and participating regions/countries, a network of Contact Points will be set up. The tasks of the contact points will vary during the programme implementation cycle but can be at least the following: informing about the Programme as a source for funding, sharing general information about the projects, attracting relevant partners and projects, communicating Programme results and supporting the Joint Secretariat in practical events/activities taking place in the regions. Host Organisation agreements will be signed between the Managing Authority and the Host Organisations Enterprise Estonia/Estonia, Ministry of Environmental Protection and Regional Development of the Republic of Latvia/Latvia, Uusimaa Regional Council/Finland, County Administrative Board in Stockholm and Region Östergötland/Sweden and Government of Åland/Åland.
6. The **Monitoring Committee** (hereinafter referred to as **MC**) will, on behalf of the Member States, satisfy itself as to the effectiveness and quality of the implementation of the CP in accordance with Article 49 and 110 of Regulation (EU) No 1303/2013.
7. In accordance with the Article 12(1) of Regulation (EU) No 1299/2013 a **Steering Committee (**hereinafter referred to as **SC)** will be established for the selection of operations.

### §2 Rights and Duties of the MA, AA and Member States/Åland

1. Each Member State/Åland shall submit to the MA a description of the control system set up and the list of designated First Level Control bodies and/or nationally appointed controllers according to the form provided by the MA. The body responsible for the first level financial control system set up by each Member State/Åland shall be included in this Multilateral Agreement in Annex 3. In the case of Finland, due to the nature of the de-centralised system, only the national responsible contact person’s information is given. The Member States/Åland shall without delay inform the MA of any changes of responsible body and of the control system set up.
2. In order to fulfil Article 72 of Regulation (EU) No 1303/2013 the MA will rely on the control systems as described in Article 74 of Regulation (EU) No 1303/2013 set up in those Member States/Åland hosting a Project Partner. The Member States/Åland concerned shall ensure that control systems are put in place according to Article 74 of Regulation (EU) No 1303/2013 and the information provided by each MS/Åland is in compliance with this present agreement.
3. The MA (assisted by the JS) shall undertake the necessary quality checks on the functioning of the control system set up in the respective Member State/Åland, notwithstanding that the final responsibility of the functioning of the control system shall remain with the Member State/Åland in question. As a result of the quality checks the MA (assisted by the JS) and the Member States/Åland will exchange information to ensure a mutual understanding on the proper functioning of the control system.
4. The MA shall ensure that it receives all the necessary information on the procedures and verifications carried out in relation to expenditure for the purpose of certification so that the sufficiency of the control system and audit trail can always be taken into account before a Payment Claim is presented to the European Commission.
5. The MA (assisted by the JS) can request at any moment additional information and supporting documents from Project Partners to perform its certifying tasks.
6. The Member States/Åland and the bodies responsible for the First Level Control shall provide the MA and AA with all information that they require to discharge their responsibilities under Articles 125(4) of Regulation (EU) No 1303/2013.
7. In accordance with this agreement and Article 122(2) of Regulation (EU) No 1303/2013 the Member States shall prevent, detect and correct irregularities and shall, in cases covered by §8.1., recover amounts unduly paid, together with any interest on late payments. They shall notify the Commission of irregularities that exceed EUR 10 000 in contribution from the Funds and shall keep it informed of significant progress in related administrative and legal proceedings.

The MA shall actively cooperate with the Member States/Åland in this task in order to fulfil its commitments according to Article 27 of Regulation (EU) No 1299/2013. The MA shall provide the Member States/Åland with any relevant information without any delay. Furthermore, the MA shall immediately inform an affected Member State of any recovery that will take place so that the Member State is aware of the ongoing procedure.

### §3 National and ERDF funding appropriations

1. The MA administers the ERDF funding of the Programme as well as the national contributions to the Technical Assistance (hereinafter referred to as TA) budget. A separate bank account is required for the national technical assistance contributions and for the ERDF funding. The MA holds accountability on the ERDF funding and TA funds.
2. The Member States will transfer their TA contribution in annual instalments covering the years 2014 to 2022 (Annex 1). The payment of the annual contribution for the period 2014-2020 is due by the first of March of the year to be funded. An extension of this deadline by two months is possible only in duly justified cases such as the approval of the national budget. The MA will send a written request with the invoice three months prior to the due date indicating the account number, the amount of the annual contributions and the payment due dates.
3. A report on the payment situation and the interest generated on the account will be given to the Monitoring Committee annually as part of the Annual Implementation Report. The MA shall monitor the interest generated by the ERDF pre-financing and shall report on it as required. In a similar way interest generated by national TA contributions shall be monitored.
4. In the case that – at the end of the programme implementation period – the Member States have transferred more funds than have actually been used for TA, the MC will decide on the use of those funds. Any TA co-financing not used at the end of the eligibility period 2023 is regarded as a resource of the respective partner state.

### §4 Technical Assistance payments and certification

1. The TA budget is administered by the MA based on the annual total budgets approved by the Monitoring Committee. The MA holds the accountability on the TA funds and expenditure. The total TA budget includes the implementation costs of the MA/JS and AA as well as the Contact Points. A financing plan for each Contact Point is added to the Host Agreement signed between the MA and the respective Contact Point Host Organisation. Costs of TA expenditures are eligible according to the delegated acts adopted under Article 18(1) of Regulation (EU) No 1299/2013.
2. For Host Organisations in all Member States/Åland (apart from Sweden at its own request) a system for advance payments is set up to cover the costs of the Contact Points. TA payments will be done by the MA upon request and after checks, controls and approvals of the First Level Control (hereinafter referred to as FLC).

### §5 Discretionary power in relation to the management of projects

1. The MA can decide on changes on the approved project proposal as long as the purpose and other basic features of the project are not altered. It can also decide on changes which do not have consequences on the eligibility or significantly change the results of the project.

A decision by the SC is needed in case of:

* increasing the ERDF amount of the project,
* if more than two partners or more than 10% of the partners (whichever first occurs) withdraw from the project and/or are replaced The replacement with new partners is subject to the approval of the Member States/Åland locating the partners,
* if the objectives of the project are changed or the results are modified so that the provisions of the original project application are considerably changed.

### §6 Control System (First Level Control)

1. According to Article 125(4) of Regulation (EU) No 1303/2013 each Member State/Åland designates the controllers responsible for verifying the eligibility of the expenditure declared by each PP participating in the operation as well as TA costs. Each Member State/Åland ensures the expenditures can be validated by the certifying bodies after the end of each reporting period in accordance with Article 23(4) of Regulation (EU) No 1299/2013. The list of designated national control bodies is in annex 2.
2. The MA shall provide methodological guidelines to direct the work of the FLC. In cases of dispute, the MA provides interpretations of the Programme Manual. The MA convenes regular meetings between the MA/JS and the FLC’s. The meetings are designed to share information about the Programme procedures and to ensure a consistent and equal treatment of the LP/PP’s.
3. The designated FLC in each Member State will implement on-the-spot checks of operations. Their results shall be taken into account for the monitoring of operations. These controls will be undertaken by the designated FLC. Member States/Åland shall consider the recommendations made to projects as results of the on-the-spot-checks and in case necessary will exchange information with the MA to ensure a mutual understanding on the proper implementation of the recommendations by the Project Partners located in their territory. The MA shall be informed of any sampling used.

### §7 Audits (Second Level Control)

1. In compliance with Article 123 of Regulation (EC) No 1303/2013 an audit body should be designated as the Audit Authority (AA), which has the necessary audit capacity, which is independent of the MA and which shall carry out its work taking account of internationally accepted audit standards.
2. According to Article 25 of Regulation (EC) No 1299/2013 the AA shall be assisted by a group of auditors (GoA) composed of a representative from each Member State/Åland participating in the cooperation programme and carrying out the functions provided for in Article 127 of Regulation (EU) No 1303/2013. Each Member State/Åland shall be responsible for audits carried out on its territory. Representatives from each Member State/Åland shall be responsible for providing the factual elements relating to expenditure on its territory that are required by the AA in order to perform its assessment. The auditors shall be functionally independent of controllers who carry out verifications under Article 23 of Regulation (EC) No 1299/2013.
3. The representatives have to be entitled to participate in decision-making within the GoA on behalf of their MS and be from a unit independent of the Monitoring and Steering Committee members.
4. Each Member State/Åland shall inform the MA of their Second Level Control body (annex 3) and their GoA representative within two months of the decision approving the Central Baltic CP. Information on changes in the composition of the GoA will be sent to the AA by the respective Member State/Åland in written within one month of the change.
5. The AA shall, within 8 months of the adoption of the Cooperation Programme, prepare an audit strategy for the performance of audits. The implementation of the audit strategy is the responsibility of the members of the GoA in each Member State/Åland. An external auditor can be contracted for the provision of auditing services.
6. The costs of audit services implementing the audit strategy incurred in Member State/Åland are borne by the respective Member State/Åland.
7. An additional audit resulting from an increased size of the sample due to non-satisfactory audit results shall be shared among the Member States/Åland where the irregularities have been found proportionally to the financial corrections finally decided.
8. The additional audits requested by a Member State/Åland or EU Commission may be covered from TA if there are funds available and after a decision by the MC. In other cases the cost shall be covered by the requesting Member State/Åland.
9. The AA shall circulate the audit results to the MA. In conjunction with the annual control report the results/conclusions shall also be circulated to the Group of Auditors, the Monitoring Committee and the Steering Committee in the annual meetings by the MA or the AA.

### §8 Irregularities and Financial Liability

1. The participating Member States will bear liability in connection with the eligibility of the total costs:

* if the Lead Partner through extrajudicial means of collection does not succeed in securing repayment from a Project Partner, in compliance with Article 27 of Regulation (EU) No 1299/2013 or
* if the MA through extrajudicial means of collection or the respective Member State does not succeed in securing repayment from a LP

1. The Member State, on whose territory the PP is located, shall reimburse the MA for the amount unduly paid to that PP only in cases set out in §8(1). Where appropriate, the Member State may apply interest on late payment as set out in Article 147 in Regulation (EU) No 1303/2013.
2. In case of systemic irregularity at programme level, the Member States will jointly bear the financial consequences based on which Member State the affected partner is located in. Where the financial correction is divided between the Member States and no unequivocal calculation method is available, the share of funds to be recovered shall be determined based on either the share of each Member State from the funds paid out to projects at the date of the financial correction or be divided equally between the Member States participating. The decision on which of these options to use will be taken later. In case no decision can be made, half of the funds to be recovered shall be determined based on the first and half on the second option.
3. In case of systemic irregularities at national level, the concerned Member State shall solely bear the financial consequences.
4. When the Member State/Åland has fulfilled its obligation under § 8(1), it shall have a right of recourse against the LP/PP responsible for the irregularities, if the loss has not been incurred as a result of fault or negligence on its part.
5. For TA, the liability will be borne by the MA for administration related irregularities and in case of irregularities by the organisations hosting national contact points, the liability will be borne by the respective Member State.
6. In case irregularities are discovered, the respective control systems set up in each Member Statehosting a LP/PP according to Article 125(4) of Regulation (EU) No 1303/2013 and §6 above have to ensure that – prior to certifying expenditures – any corrections required have been satisfactorily implemented.
7. If control procedures set up in the Member States/Åland hosting a PP establish facts which require either a re-calculation of already disbursed ERDF payments or a recovery of already fully accounted for and disbursed ERDF payments, the liabilities and duties as set out in § 8 (1) and (6) above shall apply immediately.
8. Each Member State hosting a PP is responsible for reporting irregularities detected in compliance with Article 122(2) of Regulation (EU) No 1303/2013 to the European Commission and at the same time to the MA and AA. The MA will submit the compiled irregularity report on programme level to the Commission in accordance with set procedures.
9. The MA shall on request provide the Member State/Åland hosting a Project Partner with all the information they require in order to take up their responsibilities and liability towards the programme. This includes subsidy contracts, financial and progress reports and related assessments concerning the PP located on their territory.

### §9 Reduction and recovery of payments to Project Partners

1. For the application of Article 143 of Regulation (EU) No 1303/2013 on financial corrections and of the CP, any exchange of correspondence between the Commission and a Member State/Åland will be copied to the MA and AA.
2. In the case of suspension of payments according to Article 142 of Regulation (EU) No 1303/2013 or automatic de-commitment according to Article 86 of Regulation (EU) No 1303/2013 results in any loss of funds, the same rules for liability apply as set out above in § 8 of this Agreement.

### §10 Reporting duties: respective roles of Member States/Åland, MA, AA

1. Every year when the annual report on implementation is submitted, the Commission and the MC shall examine the progress made in implementing the CP. After this examination, the European Commission may make comments to the MA which shall inform the MC. The MA after agreement with the MC shall inform the European Commission of the action taken in response to the comments.
2. The Member States/Åland and the MA and the AA shall provide mutual assistance and inform each other to comply with their respective reporting duties.
3. The Member States/Åland may request information on the programme implementation from the MA at any stage. The MA shall respond within 10 working days. Member States/Åland will be given read access to the eMonitoring System, allowing them to extract statistics based on national needs.

### §11 National Authorities

National authorities providing assistance to the MA/AA and being the addressee for all enquires and reports of the MA:

Estonia

Ministry of the Interior  
Pikk 61, 15065 Tallinn, Estonia

Finland

Ministry of Employment and the Economy  
P.O.Box 32, FI-00023 GOVERNMENT, Finland

Latvia

Ministry of Environmental Protection and Regional Development  
Peldu iela 25, LV- 1494 Riga, Latvia

Sweden

Ministry of Enterprise and Innovation  
Näringsdepartementet, 103 33 Stockholm, Sweden

Åland

Government of Åland  
Pb 1060, 22111 Mariehamn, Åland

### §12 Final Regulations

1. This agreement shall be governed in accordance with the laws of the Republic of Finland. In case of differences that are not ruled by this agreement, the parties agree to find an amicable and mutually acceptable solution. Should the Partners of this agreement fail to reach an amicable solution, all disputes arising out of or in connection with this Multilateral Agreement shall be settled by the competent jurisdiction in Helsinki in the first instance.
2. The Member States/Åland shall undertake their utmost to support the MA/JS and the AA in their efforts to implement the CP and to comply with the tasks pursuant to this agreement. This includes supporting the MA and the PPs in implementing the Communication Strategy and providing the MA and AA access to all the information which they require to carry out their responsibilities.
3. If any provision of this agreement should be or become wholly or partly ineffective, all other provisions remain valid. The parties to this agreement will undertake all necessary steps and actions to replace the ineffective provision by an effective provision which comes as close as possible to the purpose of the ineffective provision.
4. Amendments to this agreement require written approval.
5. Any amendments and updating of the information on national authorities in §11, shall be given to the MA and included in the updated description of the management and control system.
6. All communication between Member State/Åland, MA/JS and AA and all bodies mentioned in the CP and in this Multilateral Agreement and all communication necessary to manage and implement the programme is in English language.
7. This agreement for the execution of the CP programme shall be signed by representatives of **the Republic of Estonia, the Republic of Finland, the Republic of Latvia, the Kingdom of Sweden and the autonomous province of Åland** **Islands and the Regional Council of Southwest Finland** and the competent representatives of Managing and Audit Authority within the **Regional Council of Southwest Finland**. It becomes effective on the date on which the last signature is given and shall apply for the duration of the implementation of the CP including the the closure of the whole programme. Six copies are signed by each Member State/Åland and the representative of the Regional Council and representatives of MA/AA (One signed copy for each of the MS/Åland and one signed copy for the Regional Council).

### Signatures

**The Regional Council of Southwest Finland**represented by Region Mayor Mr Kari Häkämies

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Place and date Signature  
 **Kari Häkämies** Region Mayor  
 Regional Council of Southwest Finland

**The Managing Authority**  
represented by Regional Development Director Ms Tarja Nuotio

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Place and date Signature  
 **Tarja Nuotio** Regional Development Director  
 Department for Regional Development  
 Regional Council of Southwest Finland

**The Audit Authority**   
represented by Auditor Mr Roberts Jansons

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Place and date Signature  
 **Roberts Jansons** Auditor  
 Audit Department of the Central Baltic Programme 2014-2020  
 Regional Council of Southwest Finland

**The Member State of Republic of Estonia**  
represented by Ministry of the Interior

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Place and date Signature  
  Minister of Interior  
 Ministry of the Interior

**The Member State of Republic of Finland**represented by Finnish Ministry of Employment and the Economy

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Place and date Signature  
  Minister  
 Finnish Ministry of Employment and the Economy

**The Member State of Republic of Latvia**  
represented by Ministry of Environmental Protection and Regional Development

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Place and date Signature  
  Minister of Environmental Protection and Regional Development  
 Ministry of Environmental Protection and Regional Development

**The Member State of Kingdom of Sweden**represented by Ministry of Enterprise and Innovation

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Place and date Signature  
  Director  
 Division for Regional Growth  
 Ministry of Enterprise and Innovation

**The Autonomous Province of Åland Islands**  
represented by Government of Åland

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Place and date Signature  
   
 Member of the Government of Åland  
 Government of Åland**ANNEX 1**  
**THE ANNUAL NATIONAL STATE CO-FUNDING OF THE TECHNICAL ASSISTANCE (€)**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2014-2022 |
| Estonia | 58 561 | 111 741 | 134 618 | 146 207 | 150 283 | 153 077 | 141 603 | 84 583 | 65 775 | **1 046 448** |
| Finland | 190 342 | 363 195 | 437 552 | 475 218 | 488 468 | 497 548 | 460 254 | 274 920 | 213 790 | **3 401 286** |
| Latvia | 20 971 | 40 016 | 48 209 | 52 359 | 53 818 | 54 819 | 50 710 | 30 290 | 23 555 | **374 747** |
| Sweden | 140 976 | 268 998 | 324 070 | 351 967 | 361 781 | 368 506 | 340 884 | 203 618 | 158 342 | **2 519 142** |
| Total | **410 850** | **783 950** | **944 450** | **1 025 750** | **1 054 350** | **1 073 950** | **993 450** | **593 412** | **461 462** | **7 341 624** |

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### ANNEX 2 THE NATIONAL DESIGNATED FIRST LEVEL CONTROL BODIES

|  |  |  |
| --- | --- | --- |
| Authority/body | Name of the authority/body | Head of the authority/body |
| Body or bodies designated to carry out control tasks | Estonia: Enterprise Estonia  Finland: Ministry of Employment and the Economy, Regional Department  Latvia: Ministry of Environmental Protection and Regional Development, Investment Supervision Department  Sweden: Swedish Agency for Economic and Regional Growth  Åland: Åland Government, Department of Trade and Industry | Estonia: *to be confirmed*  Finland: Ms Tuula Manelius, Ministerial Counsellor (responsible for FLC of ETC programmes)  Latvia: Mr Artis Lapiņš (Director of Investment Supervision Department)  Sweden: *to be confirmed*  Åland: Ms Linnéa Johansson, Permanent Secretary |

### ANNEX 3 THE NATIONAL DESIGNATED SECOND LEVEL CONTROL BODIES

|  |  |  |
| --- | --- | --- |
| Authority/body | Name of the authority/body | Head of the authority/body |
| Body or bodies designated to be responsible for carrying out audit tasks | Estonia: Estonian Ministry of the Interior, Internal Audit Department  Finland: Ministry of Finance, Government financial controller’s function, Audit Authority Unit  Latvia: Ministry of Environmental Protection and Regional Development, Internal Audit Department  Sweden: The Swedish National Financial Management Authority  Åland: The National Audit Office of Åland | Estonia: Ms Aive Adler (Head of Internal Audit Department)  Finland: Mr Jan Holmberg, Financial Counsellor (Head of Audit Authority Unit)  Latvia: Ms Zanda Janušauska, Director of Internal Audit Department  Sweden: Ms Ulrika Bergelv, Head of Audit Department of EU structural funds  Åland: Ms Marika Björkman, Auditor |