



Audit





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Purpose and Phases of the audit

- Purpose
- When and by whom?
- Process



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Purpose of the audit

- To obtain assurance that:
 - the Commission is not overcharged
 - the amounts contracted are actually paid to the researcher
- Audit scope is different to a statutory audit
- Form C is backed up by genuine expenditure



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When and by whom is audit done?

When?

- At any time up to 5 years after the final payment is made

Who?

- Commission's own staff or outsourced auditors



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Process

- Letter of announcement
- Direct contact from the auditor
- Fieldwork
- Reporting
- Letter of Conclusion



Form C

FP7 - Grant Agreement - Annex VI - Marie Curie Actions (Multi beneficiary version)

| | | | |
|--|------------------------|--|---------------------|
| Form C - Financial Statement (to be filled in by each beneficiary) | | | |
| Project nr | nnnnnn | Funding scheme | Marie Curie Actions |
| Project Acronym | xxxxxxxxxxxxxxxxxxxxxx | | |
| Period from | dd/mm/aa | Is this an adjustment to previous statement? | Yes/No |
| To | dd/mm/aa | | |
| Legal Name | | | |
| Organisation short Name | | Beneficiary nr | nn |

1- Declaration of eligible costs/lump sum/flat-rate/scale of unit (in €)

| | Type of activity | | | | | | | | | Total A+B+C+D+E+F+G+H+I |
|---------------------------|---------------------------------------|------------------|-------------------------------|--|--|---|--|---------------------------|--|----------------------------|
| | A | B | C | D | E | F | G | H | I | |
| | Monthly living and mobility allowance | Travel Allowance | Career exploratory allowances | Contribution to the participation expenses of eligible researchers | Contribution to the research training transfer of knowledge programme expenses | Contribution to the organisation of international conferences, workshops and events | Management activities (including certification financial statements) | Contribution to overheads | Other types of eligible expenses / specific conditions | |
| Lump sums/flat-rate | | | | | | | | | | |
| Direct actual costs | | | | | | | | | | |
| Subcontracting | | | | | | | | | | |
| Indirect costs | | | | | | | | | | |
| Total | | | | | | | | | | |
| Maximum EC contribution | | | | | | | | | | |
| Requested EC contribution | | | | | | | | | | |

2- Declaration of receipts

Did you receive any financial transfers or contributions in kind, free of charge from third parties or did the project generate any income which could be considered a receipt according to Art.11.16 of the grant agreement ?

If yes, please mention the amount (in €)

| |
|--------|
| Yes/No |
|--------|

3- Declaration of interest yielded by the pre-financing

Did the pre-financing you received generate any interest according to Art. 11.18 ?

If yes, please mention the amount (in €)

| |
|--------|
| Yes/No |
|--------|





What the auditor will want to see (1)

1. Breakdown of costs claimed in Form C
 - Employment contract or alternative
 - Timesheets or some equivalent to back up the periodic report
2. Proof that these amounts were **actually paid over to the researchers** (fellows)
 - The actual expenditure incurred by the host organisation (including social security contributions) has to be equal to or greater than the scales of unit costs amounts claimed



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What the auditor will want to see (2)

3. Proof of the number of participations at conferences whose costs are claimed
4. Management costs
 - List of actual costs with references to invoices
 - Limit of 7% of total Community contribution
5. Proof that the researcher(s) actually worked on the project – timesheets or some credible alternative sort of evidence



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What is not needed

- Proof that the researcher (fellow) actually spent the money
- Proof that the researcher travelled, i.e. that the mobility and travel allowance is used up
- Actual costs (invoices) referring to costs of conferences



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Points to note

- Each situation is unique
- Each auditor will have his/her own more or less stringent requirements
- Although you may have prepared an audit file with copies of all invoices, the auditor may still request to see original invoices



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Thank you very much for your
attention!

Questions ?