|  |  |
| --- | --- |
| logo_ec_17_colors_300dpi | EUROPEAN COMMISSIONDIRECTORATE-GENERAL FOR RESEARCH AND INNOVATIONDirectorate J - Common Support Centre**J.2 - Common audit service** |

**Annex IA to the Letter of Announcement**

**REQUIRED SUPPORTING DOCUMENTS
BEFORE AND DURING THE AUDIT OF
MARIE SKŁODOWSKA-CURIE ACTIONS**

As referred to in our letter of announcement, the Common Audit Service for Horizon 2020 Framework Programme forResearch and Innovation expenditure at the European Commission (CAS) has decided to carry out an audit on specific financial statements presented by your organisation.

The primary objective of an audit is to verify that the costs declared to the Commission services are in compliance with the Grant Agreement(s) and, more specifically, are in line with the eligibility requirements set out in Article 6 of the H2020 Grant Agreements. The Indicative Audit Program[[1]](#footnote-1) detailing the checks to be performed is available on the Participant Portal H2020 Online Manual[[2]](#footnote-2).

According to Article 22 of the H2020 Grant Agreements, it is the beneficiary's responsibility to make available all detailed information, records and documentation that may be requested with a view to verifying that the action is properly implemented and that the costs are charged in compliance with the grant agreement provisions. As such, beneficiaries are requested to ensure that all documentation requested is readily available in the appropriate format at the time of the audit. **Failure to do so may imply that the audit concludes with a limitation in the assurance of the audit team on the regularity of the management of the Grant Agreement(s)**.

You are therefore requested to prepare copies of the relevant supporting documents listed below prior to the start of the audit field-work in your premises. As regards the specific budget categories, the request should be adapted to the particular categories used by you in line with the contractual requirements.

Documents marked in the column "**To be sent to the auditor prior to the mission on‑the‑spot**" should be sent in a digital format to the auditor before the field-work in order to enable the auditors to prepare the audit in the most efficient manner.

Documents marked in the column "**Readily available at the time of the audit"** should be ready at the beginning of the mission on-the-spot. **Copies are necessary only for the sample** to be communicated to you by electronic means after the receipt of the breakdown of costs. **Please note that the auditor in charge reserves the right to request for the sample, prior the mission, scanned copies of supporting documents**.

The list below is indicative. Thank you for taking the time to complete this activity.

|  |  |  |
| --- | --- | --- |
| **Supporting documentation** | **To be sent to the auditor prior to the mission on‑the‑spot**  | **Readily available at the time of the audit** |
| **I. General Information about the Beneficiary** |
|  | 1. Beneficiary's legal registration (such as trade register abstract).
 |  | Yes |
| 1. Organisation chart with list of key officers.
 |  | Yes |
| 1. List of all other EU/EURATOM funding received and all grant agreements (both closed and in progress) signed with the Commission/Agency/Joint Undertaking in the past 5 years.
 |  | Yes |
| 1. List of the other EU actions/projects running during the audited period.
 | Yes |  |
| 1. Certified accounts of the last three financial years together with the statutory auditors' report (if applicable).
 | Yes |  |
| 1. Beneficiary's usual accounting practices, usual cost accounting practices and usual remuneration practices (manuals, procedures, internal regulations, etc.).
 | Yes |  |
| 1. Beneficiary' formalized policy or internal guidelines for reimbursement of travel expenses.
 | Yes |  |
| 1. Accounting records for actions transactions, including reconciliation with general accounting (up to 6 months after recording the accounting documents in the Beneficiary's statutory books):
* accounts fiches, journals, trial balances;
* general ledgers / analytical accounting books.
 |  |  |
| Yes |  |
|  | Yes |
| 1. Beneficiary's guidelines/procedures for the financial / scientific management of Research Grant Agreements (if available).
 |  | Yes |
| 1. List of authorised signatures.
 |  | Yes |
| 1. Internal procedure to avoid conflict of interest.
 |  | Yes |
| 1. Procedure for maintaining digital or digitalised accounting records (if applicable) according to national legislation.
 |  | Yes |
| **II. Receipt and distribution of EU/EURATOM financial contribution** |
|  | 13. Bank statements showing amount and date of advance and/or interim and/or final payments received (from Commission/Agency/JU or coordinator). |  | Yes |
| **III. Supporting documents for cost declared for ITN, IF, RISE and COFUND** |
|  | 14. ITN, IF, COFUND: The employment contract(s) signed with the recruited researcher(s), or other direct contract(s) with equivalent benefits, including social security coverage or the fixed-amount-fellowship agreement with minimum social security coverage; RISE: formal links between the staff member(s) and the sending organisation. |  | Yes |
| 15. Beneficiary's internal guidelines/procedures for time recording follow-up (if available). |  | Yes |
| 16. List with the names of the researchers hosted and the period that they have been hosted. | Yes |  |
| 17. Breakdown of the costs for the recruited researcher(s) claimed in the financial statements per researcher and split between living, mobility and family allowance (see Annex IIIA). | Yes |  |
| 18. Proof of the eligibility conditions fulfilled by the researcher(s) (CV, copies of the qualifications, previous research experiences) and proof of the eligibility conditions of the implementation of the project, e.g. minimum 50% time spent by the researcher in a non-academic sector in ITN-EID, country requirements, etc.). |  | Yes |
| 19. Proof of payment (bank statements) related to the costs declared. |  | Yes |
| 20. Where applicable, proof that vacancies have been advertised and published internationally (including on the EURAXESS Jobs Portal) and proof that the recruitment procedure was open, transparent, impartial and equitable.  | Yes |  |
|  | 21. Proof of the work done on the project (e.g. reports, correspondence, e-mails, attendance to conferences, list of events, laboratory registers, logbooks, travel tickets for secondments, timesheets if applicable, etc.). |  | Yes |
| **IV. Information about the consortium** |
|  | 22. Signed consortium agreement (if applicable). |  | Yes |

1. http://ec.europa.eu/research/participants/data/ref/h2020/other/gm/audit/h2020-iap\_en.pdf [↑](#footnote-ref-1)
2. http://ec.europa.eu/research/participants/docs/h2020-funding-guide/grants/grant-management/checks-audits-reviews-investigations\_en.htm [↑](#footnote-ref-2)