**Audit Check List**

Note: This Audit Check List is meant for the Beneficiary and the independent Certified Public Auditor of the Project to facilitate compliance with the Project’s Contract. Before performing the Audit of the Project, the independent Certified Public Auditor needs to be provided with a copy of the National Rules for Participation and the Programme’s Call text, if applicable, as well as the Grant Agreement and any addenda. The selected independent Certified Public Auditor may request additional information from the Beneficiary and Managing Authority to help facilitate the compilation of the Project Audited Report.

Disclaimer: this checklist is only a sample and is subject to any changes that may arise in the reporting requirements of the Managing Authority from the time of signing of this Contract. Kindly ensure that the latest check list is used when submitting the final version.

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| **Parameter** | **Checklist** | **Yes / No / Not Applicable** | **Further Comments** |
| **Accounts** | Beneficiary has separate bank account or records, which are clearly distinguishable from its other accounting records. All relevant expenses are recorded in this account.  Eligible expenses have been determined in accordance with the usual accounting and management principles and practices of the Beneficiary. |  |  |
| **Personnel Costs** | Employees that were already working within the entity before the project started have separate time sheets in place for work carried out on the project |  |  |
| Employees that were specifically employed on the project have the project listed in their employment Contract as their main or one of their main activities within the entity |  |  |
| Employees that were specifically employed on the project but have other duties within the entity have separate time sheets in place for work carried out on the project |  |  |
| All time sheets have the respective hourly rate as well as the designation of the employee in relation to the project |  |  |
| **Equipment and Consumables** | All equipment and consumables were purchased in accordance with the procurement guidelines of the entity |  |  |
| All related Quotations, Invoices, Receipts and/or Purchase Orders are filed and recorded. |  |  |
| Inventory List was filled in by the Beneficiary and can be signed by an independent Certified Auditor |  |  |
| **Travel and Subsistence** | All related documentation such as e-tickets, boarding passes, meeting agendas, meeting minutes, travel reports and receipts are filed and recorded |  |  |
| Any unforeseen travel or conference/s attendance that were not originally included in the Contract are in line with the limitations set out in the National Rules of participation, for changes in the project activities and budget. These need to have the corresponding pre-approval from the Managing Authority and must be in line with the objectives of the project, and necessary for achieving the tasks and deliverables of the project. |  |  |
| **Access to scientific information** | Costs incurred must be in line with the approved budget. If any unforeseen costs have been spent, these must have a corresponding pre-approval from the Managing Authority and must be in line with the objectives of the project, and necessary for achieving the tasks and deliverables of the project. |  |  |
| **Indirect Costs and Other Operating Expenses** | Eligible indirect costs and Other Operating Expenses are in line with the corresponding thresholds mentioned in the Contract and the National Rules for Participation of the Call. |  |  |

**Independent Certified Auditor**

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| --- | --- |
| Name and Surname |  |
| Warrant Number |  |
| Signature and Stamp |  |
| Date |  |