**Terms of Reference for an Independent Report of Factual Findings on costs declared   
under a Grant Agreement financed under the Horizon 2020 Research and Innovation Framework Programme**

This document sets out the ‘**Terms of Reference** **(ToR)**’ under which

World Vision DRC/RDC *(‘the Beneficiary’)*

agrees to engage

[**insert legal name of the auditor**] (‘the Auditor’)

to produce an independent report of factual findings (‘the Report’) concerning the Financial Statement(s)[[1]](#footnote-2) drawn up by the *[Beneficiary]* for the Horizon 2020 grant agreement [115847-11, Communication strategy and tools for optimizing the impact of Ebola vaccination deployment, EBODAC 2014 – 2020] (‘the Agreement’), and

to issue a Certificate on the Financial Statements’ (‘CFS’) referred to in Article 20.4 [[2]](#footnote-3)of the Agreement based on the compulsory reporting template stipulated by the Commission.

The Agreement has been concluded under the Horizon 2020 Research and Innovation Framework Programme (H2020) between the Beneficiary and  *the European Union, represented by the European Commission (‘the Commission’)*

The *Commission* is mentioned as a signatory of the Agreement with the Beneficiary only. The *European Union* is not a party to this engagement.

* 1. **Subject of the engagement**

The coordinator must submit to the *Commission]* the final report within 60 days following the end of the last reporting period which should include, amongst other documents, a CFS for each beneficiary and for each linked third party that requests a total contribution of EUR 325 000 or more, as reimbursement of actual costs and unit costs calculated on the basis of its usual cost accounting practices (see Article 20.4 of the Agreement). The CFS must cover all reporting periods of the beneficiary or linked third party indicated above. Note that costs previously audited by the Commission/Agency do not have to be covered again by the Certificate on the Financial Statements (CFS). The EU contribution involved has thus to be excluded from the calculation of the €325 000 CFS submission threshold.

The Beneficiary must submit to the coordinator the CFS for itself and for its linked third party(ies), if the CFS must be included in the final report according to Article 20.4 of the Agreement.

The CFS is composed of two separate documents:

* The Terms of Reference (‘the ToR’) to be signed by the *Beneficiary* and the Auditor;
* The Auditor’s Independent Report of Factual Findings (‘the Report’) to be issued on the Auditor’s letterhead, dated, stamped and signed by the Auditor (or the competent public officer) which includes the agreed-upon procedures (‘the Procedures’) to be performed by the Auditor, and the standard factual findings (‘the Findings’) to be confirmed by the Auditor.

If the CFS must be included in the final report according to Article 20.4 [[3]](#footnote-4)of the Agreement, the request for payment of the balance relating to the Agreement cannot be made without the CFS. However, the payment for reimbursement of costs covered by the CFS does not preclude the Commission the European Anti-Fraud Office and the European Court of Auditors from carrying out checks, reviews, audits and investigations in accordance with Article 22 [[4]](#footnote-5)of the Agreement.

* 1. **Responsibilities**

The *Beneficiary:*

* must draw up the Financial Statement(s) for the action financed by the Agreement in compliance with the obligations under the Agreement. The Financial Statement(s) must be drawn up according to the *Beneficiary’s* accounting and book-keeping system and the underlying accounts and records;
* must send the Financial Statement(s) to the Auditor;
* is responsible and liable for the accuracy of the Financial Statement(s);
* is responsible for the completeness and accuracy of the information provided to enable the Auditor to carry out the Procedures. It must provide the Auditor with a written representation letter supporting these statements. The written representation letter must state the period covered by the statements and must be dated;
* accepts that the Auditor cannot carry out the Procedures unless it is given full access to the *Beneficiary’s* staff and accounting as well as any other relevant records and documentation.

The Auditor:

* is qualified to carry out statutory audits of accounting documents in accordance with Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC or similar national regulations*]*.

The Auditor:

* must be independent from the Beneficiary , in particular, it must not have been involved in preparing the *Beneficiary’s* Financial Statement(s);
* must plan work so that the Procedures may be carried out and the Findings may be assessed;
* must adhere to the Procedures laid down and the compulsory report format;
* must carry out the engagement in accordance with this ToR;
* must document matters which are important to support the Report;
* must base its Report on the evidence gathered;
* must submit the Report to the *Beneficiary*.

The Commission sets out the Procedures to be carried out by the Auditor. The Auditor is not responsible for their suitability or pertinence. As this engagement is not an assurance engagement, the Auditor does not provide an audit opinion or a statement of assurance.

* 1. **Applicable Standards**

The Auditor must comply with these Terms of Reference and with[[5]](#footnote-6):

* the International Standard on Related Services (‘ISRS’) 4400 *Engagements to perform Agreed-upon Procedures regarding Financial Information* as issued by the International Auditing and Assurance Standards Board (IAASB);
* the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants (IESBA). Although ISRS 4400 states that independence is not a requirement for engagements to carry out agreed-upon procedures, the *[Commission][Agency]* requires that the Auditor also complies with the Code’s independence requirements.

The Auditor’s Report must state that there is no conflict of interests in establishing this Report between the Auditor and the Beneficiary , and must specify - if the service is invoiced - the total fee paid to the Auditor for providing the Report.

* 1. **Reporting**

The Report must be written in the language of the Agreement (see Article 20.7), which is English. [[6]](#footnote-7)

Under Article 22 of the Agreement, the Commission*,* the European Anti-Fraud Office and the Court of Auditors have the right to audit any work that is carried out under the action and for which costs are declared from *the European Union* budget. This includes work related to this engagement. The Auditor must provide access to all working papers (e.g. recalculation of hourly rates, verification of the time declared for the action) related to this assignment if the Commission, the European Anti-Fraud Office or the European Court of Auditors requests them.

* 1. **Timing**

The Report must be provided by *[*20 January 2021*]*.

* 1. **Other terms**

[*The Beneficiary and the Auditor can use this section to agree other specific terms, such as the Auditor’s fees, liability, applicable law, etc. Those specific terms must not contradict the terms specified above.*]

[legal name of the Auditor]World Vision DRC/RDC

[name & function of authorised representative]

Anne-Marie Connor | National Director /

Directrice Nationale

[dd Month yyyy][dd Month yyyy]

Signature of the AuditorSignature of the *Beneficiary*

**Independent Report of Factual Findings on costs declared   
under Horizon 2020 Research and Innovation Framework Programme**

*(To be printed on the Auditor’s letterhead)*

To

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Anne-Marie Connor | National Director /

Directrice Nationale | World Vision DRC/RDC |

Address: 3888 Boulevard du 30 juin,

Gombe, Kinshasa

[ dd Month yyyy]

Dear Anne-Marie Connor,

As agreed under the terms of reference dated [dd Month yyyy]

with World Vision DRC/RDC *(‘the Beneficiary’)*

we

[name of the auditor ] (‘the Auditor’),

established at

[full address/city/state/province/country]*,*

represented by

[name and function of an authorised representative]*,*

have carried out the procedures agreed with you regarding the costs declared in the Financial Statement(s)[[7]](#footnote-8) of the *Beneficiary*  concerning the grant agreement 115847-11, Communication strategy and tools for optimizing the impact of Ebola vaccination deployment - EBODAC (‘the Agreement’),

with a total cost declared of

[total amount]EUR,

and a total of actual costs and unit costs calculated in accordance with the *Beneficiary’s* usual cost accounting practices’ declared of

[sum of total actual costs and total direct personnel costs declared as unit costs calculated in accordance with the *Beneficiary’s* usual cost accounting practices]EUR

and **hereby provide our Independent Report of Factual Findings (‘the Report’)** using the compulsory report format agreed with you.

**The Report**

Our engagement was carried out in accordance with the terms of reference (‘the ToR’) appended to this Report. The Report includes the agreed-upon procedures (‘the Procedures’) carried out and the standard factual findings (‘the Findings’) examined.

The Procedures were carried out solely to assist the *Commission* in evaluating whether the *Beneficiary’s* costs in the accompanying Financial Statement(s) were declared in accordance with the Agreement. The *Commission* draws its own conclusions from the Report and any additional information it may require.

The scope of the Procedures was defined by the Commission*.* Therefore, the Auditor is not responsible for their suitability or pertinence. Since the Procedures carried out constitute neither an audit nor a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, the Auditor does not give a statement of assurance on the Financial Statements.

Had the Auditor carried out additional procedures or an audit of the *Beneficiary’s* Financial Statements in accordance with International Standards on Auditing or International Standards on Review Engagements, other matters might have come to its attention and would have been included in the Report.

**Not applicable Findings**

We examined the Financial Statement(s) stated above and considered the following Findings not applicable:

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| --- |
| *Explanation (to be removed from the Report):*  *If a Finding was not applicable, it must be marked as ‘****N.A****.’ (‘Not applicable’) in the corresponding row on the right-hand column of the table and means that the Finding did not have to be corroborated by the Auditor and the related Procedure(s) did not have to be carried out.*  *The reasons of the non-application of a certain Finding must be obvious i.e.*  *i) if no cost was declared under a certain category then the related Finding(s) and Procedure(s) are not applicable;*  *ii) if the condition set to apply certain Procedure(s) are not met the related Finding(s) and those Procedure(s) are not applicable. For instance, for ‘beneficiaries with accounts established in a currency other than euro’ the Procedure and Finding related to ‘beneficiaries with accounts established in euro’ are not applicable. Similarly, if no additional remuneration is paid, the related Finding(s) and Procedure(s) for additional remuneration are not applicable.* |

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| **List here all Findings considered not applicable for the present engagement and explain the reasons of the non-applicability.**  **….** |

**Exceptions**

Apart from the exceptions listed below, the *[Beneficiary] [Linked Third Party]* provided the Auditor all the documentation and accounting information needed by the Auditor to carry out the requested Procedures and evaluate the Findings.

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| *Explanation (to be removed from the Report):*   * *If the Auditor was not able to successfully complete a procedure requested, it must be marked as ‘****E****’ (‘Exception’) in the corresponding row on the right-hand column of the table. The reason such as the inability to reconcile key information or the unavailability of data that prevents the Auditor from carrying out the Procedure must be indicated below.* * *If the Auditor cannot corroborate a standard finding after having carried out the corresponding procedure, it must also be marked as ‘****E****’ (‘Exception’) and, where possible, the reasons why the Finding was not fulfilled and its possible impact must be explained here below.* |

|  |  |
| --- | --- |
| **List here any exceptions and add any information on the cause and possible consequences of each exception, if known. If the exception is quantifiable, include the corresponding amount.**  **….** | |
| *Example (to be removed from the Report):*   1. *The Beneficiary was unable to substantiate the Finding number 1 on … because ….* 2. *Finding number 30 was not fulfilled because the methodology used by the Beneficiary to calculate unit costs was different from the one approved by the Commission. The differences were as follows: …* 3. *After carrying out the agreed procedures to confirm the Finding number 31, the Auditor found a difference of \_\_\_\_\_\_\_\_\_\_\_\_\_ EUR. The difference can be explained by …* |  |

**Further Remarks**

In addition to reporting on the results of the specific procedures carried out, the Auditor would like to make the following general remarks:

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| *Example (to be removed from the Report):*   1. *Regarding Finding number 8 the conditions for additional remuneration were considered as fulfilled because …* 2. *In order to be able to confirm the Finding number 15 we carried out the following additional procedures: ….* |

**Use of this Report**

This Report may be used only for the purpose described in the above objective. It was prepared solely for the confidential use of the *Beneficiary* and the *Commission*, and only to be submitted to the *Commission* in connection with the requirements set out in Article 20.4 of the Agreement. The Report may not be used by the *Beneficiary*  or by the *Commission* for any other purpose, nor may it be distributed to any other parties. The *Commission* may only disclose the Report to authorised parties, in particular to the European Anti-Fraud Office (OLAF) and the European Court of Auditors.

This Report relates only to the Financial Statement(s) submitted to the *Commission* by the *Beneficiary* for the Agreement. Therefore, it does not extend to any other of the *Beneficiary’s* Financial Statement(s).

There was no conflict of interest[[8]](#footnote-9) between the Auditor and the Beneficiary in establishing this Report. The total fee paid to the Auditor for providing the Report was EUR \_\_\_\_\_\_ (including EUR\_\_\_\_\_\_ of deductible VAT).

We look forward to discussing our Report with you and would be pleased to provide any further information or assistance.

[legal name of the Auditor]

[name and function of an authorised representative]

[dd Month yyyy]

Signature of the Auditor

**Agreed-upon procedures to be performed and standard factual findings to be confirmed by the Auditor**

The European Commission reserves the right to i) provide the auditor with additional guidance regarding the procedures to be followed or the facts to be ascertained and the way in which to present them (this may include sample coverage and findings) or to ii) change the procedures, by notifying the Beneficiary in writing. The procedures carried out by the auditor to confirm the standard factual finding are listed in the table below.

If this certificate relates to a Linked Third Party, any reference here below to ‘the Beneficiary’ is to be considered as a reference to ‘the Linked Third Party’.

The ‘result’ column has three different options: ‘C’, ‘E’ and ‘N.A.’:

* ‘C’ stands for ‘confirmed’ and means that the auditor can confirm the ‘standard factual finding’ and, therefore, there is no exception to be reported.
* ‘E’ stands for ‘exception’ and means that the Auditor carried out the procedures but cannot confirm the ‘standard factual finding’, or that the Auditor was not able to carry out a specific procedure (e.g. because it was impossible to reconcile key information or data were unavailable),
* ‘N.A.’ stands for ‘not applicable’ and means that the Finding did not have to be examined by the Auditor and the related Procedure(s) did not have to be carried out. The reasons of the non-application of a certain Finding must be obvious i.e. i) if no cost was declared under a certain category then the related Finding(s) and Procedure(s) are not applicable; ii) if the condition set to apply certain Procedure(s) are not met then the related Finding(s) and Procedure(s) are not applicable. For instance, for ‘beneficiaries with accounts established in a currency other than the euro’ the Procedure related to ‘beneficiaries with accounts established in euro’ is not applicable. Similarly, if no additional remuneration is paid, the related Finding(s) and Procedure(s) for additional remuneration are not applicable.

| **Ref** | **Procedures** | **Standard factual finding** | **Result**  **(C / E / N.A.)** |
| --- | --- | --- | --- |
| **A** | **ACTUAL PERSONNEL COSTS AND UNIT COSTS CALCULATED BY THE BENEFICIARY IN ACCORDANCE WITH ITS USUAL COST ACCOUNTING PRACTICE** | | |
|  | The Auditor draws a sample of persons whose costs were declared in the Financial Statement(s) to carry out the procedures indicated in the consecutive points of this section A.  (*The sample should be selected randomly so that it is representative. Full coverage is required if there are fewer than 10 people (including employees, natural persons working under a direct contract and personnel seconded by a third party), otherwise the sample should have a minimum of 10 people, or 10% of the total, whichever number is the highest)*  The Auditor sampled **\_\_\_\_\_\_** people out of the total of **\_\_\_\_\_\_** people. |  |  |
| **A.1** | **PERSONNEL COSTS**  For the persons included in the sample and working under an employment contract or equivalent act (general procedures for individual actual personnel costs and personnel costs declared as unit costs)  To confirm standard factual findings 1-5 listed in the next column, the Auditor reviewed following information/documents provided by the Beneficiary:   * a list of the persons included in the sample indicating the period(s) during which they worked for the action, their position (classification or category) and type of contract; * the payslips of the employees included in the sample; * reconciliation of the personnel costs declared in the Financial Statement(s) with the accounting system (project accounting and general ledger) and payroll system; * information concerning the employment status and employment conditions of personnel included in the sample, in particular their employment contracts or equivalent; * the Beneficiary’s usual policy regarding payroll matters (e.g. salary policy, overtime policy, variable pay); * applicable national law on taxes, labour and social security and * any other document that supports the personnel costs declared.   The Auditor also verified the eligibility of all components of the retribution (see Article 6 GA) and recalculated the personnel costs for employees included in the sample. | 1. The employees were i) directly hired by the Beneficiary in accordance with its national legislation, ii) under the Beneficiary’s sole technical supervision and responsibility and iii) remunerated in accordance with the Beneficiary’s usual practices. |  |
| 1. Personnel costs were recorded in the Beneficiary's accounts/payroll system. |  |
| 1. Costs were adequately supported and reconciled with the accounts and payroll records. |  |
| 1. Personnel costs did not contain any ineligible elements. |  |
| 1. There were no discrepancies between the personnel costs charged to the action and the costs recalculated by the Auditor. 2. For ERA-NET Cofund actions: The personnel costs do not contain any of the following: a) costs of organising the calls (i.e. preparation of the call, selection of the projects etc); b) costs for additional coordination and networking activities. |  |
| *Further procedures if ‘additional remuneration’ is paid*  To confirm standard factual findings 6-9 listed in the next column, the Auditor:   * reviewed relevant documents provided by the Beneficiary (legal form, legal/statutory obligations, the Beneficiary’s usual policy on additional remuneration, criteria used for its calculation, the Beneficiary's usual remuneration practice for projects funded under national funding schemes…); * recalculated the amount of additional remuneration eligible for the action based on the supporting documents received (full-time or part-time work, exclusive or non-exclusive dedication to the action, usual remuneration paid for projects funded by national schemes) to arrive at the applicable FTE/year and pro-rata rate (see data collected in the course of carrying out the procedures under A.2 ‘Productive hours’ and A.4 ‘Time recording system’).   *‘Additional remuneration’ means any part of the remuneration which exceeds what the person would be paid for time worked in projects funded by national schemes.*  *If any part of the remuneration paid to the employee qualifies as "additional remuneration" and is eligible under the provisions of article 6.2.A.1, this can be charged as eligible cost to the action up to the following amount:*  *(a) if the person works full time and exclusively on the action during the full year: up to EUR 8 000/YEAR;*  *(b) if the person works exclusively on the action but not full-time or not for the full year: up to the corresponding pro-rata amount of EUR 8 000, or*  *(c) if the person does not work exclusively on the action: up to a pro-rata amount calculated in accordance to article 6.2.A.1.* | 1. The Beneficiary paying “additional remuneration” was a non-profit legal entity. |  |
| 1. The amount of additional remuneration paid corresponded to the Beneficiary’s usual remuneration practices and was consistently paid whenever the same kind of work or expertise was required. |  |
| 1. The criteria used to calculate the additional remuneration were objective and generally applied by the Beneficiary regardless of the source of funding used. |  |
| 1. The amount of additional remuneration included in the personnel costs charged to the action was capped at EUR 8,000 per FTE/year (up to the equivalent pro-rata amount if the person did not work on the action full-time during the year or did not work exclusively on the action). |  |
| *Additional procedures in case “unit costs calculated by the Beneficiary in accordance with its usual cost accounting practices” is applied:*  Apart from carrying out the procedures indicated above to confirm standard factual findings 1-5 and, if applicable, also 6-9, the Auditor carried out following procedures to confirm standard factual findings 10-13 listed in the next column:   * obtained a description of the Beneficiary's usual cost accounting practice to calculate unit costs;. * reviewed whether the Beneficiary's usual cost accounting practice was applied for the Financial Statements subject of the present CFS; * verified the employees included in the sample were charged under the correct category (in accordance with the criteria used by the Beneficiary to establish personnel categories) by reviewing the contract/HR-record or analytical accounting records; * verified that there is no difference between the total amount of personnel costs used in calculating the cost per unit and the total amount of personnel costs recorded in the statutory accounts; * verified whether actual personnel costs were adjusted on the basis of budgeted or estimated elements and, if so, verified whether those elements used are actually relevant for the calculation, objective and supported by documents. | 1. The personnel costs included in the Financial Statement were calculated in accordance with the Beneficiary's usual cost accounting practice. This methodology was consistently used in all H2020 actions. |  |
| 1. The employees were charged under the correct category. |  |
| 1. Total personnel costs used in calculating the unit costs were consistent with the expenses recorded in the statutory accounts. |  |
| 1. Any estimated or budgeted element used by the Beneficiary in its unit-cost calculation were relevant for calculating personnel costs and corresponded to objective and verifiable information. |  |
| For natural persons included in the sample and working with the Beneficiary under a direct contract other than an employment contract, such as consultants (no subcontractors).  To confirm standard factual findings 14-17 listed in the next column the Auditor reviewed following information/documents provided by the Beneficiary:   * the contracts, especially the cost, contract duration, work description, place of work, ownership of the results and reporting obligations to the Beneficiary; * the employment conditions of staff in the same category to compare costs and; * any other document that supports the costs declared and its registration (e.g. invoices, accounting records, etc.). | 1. The natural persons worked under conditions similar to those of an employee, in particular regarding the way the work is organised, the tasks that are performed and the premises where they are performed. |  |
|  |
| 1. The results of work carried out belong to the Beneficiary, or, if not, the Beneficiary has obtained all necessary rights to fulfil its obligations as if those results were generated by itself. |  |
| 1. Their costs were not significantly different from those for staff who performed similar tasks under an employment contract with the Beneficiary. |  |
| 1. The costs were supported by audit evidence and registered in the accounts. |  |
| For personnel seconded by a third party and included in the sample (not subcontractors)  To confirm standard factual findings 18-21 listed in the next column, the Auditor reviewed following information/documents provided by the Beneficiary:   * their secondment contract(s) notably regarding costs, duration, work description, place of work and ownership of the results; * if there is reimbursement by the Beneficiary to the third party for the resource made available (in-kind contribution against payment): any documentation that supports the costs declared (e.g. contract, invoice, bank payment, and proof of registration in its accounting/payroll, etc.) and reconciliation of the Financial Statement(s) with the accounting system (project accounting and general ledger) as well as any proof that the amount invoiced by the third party did not include any profit; * if there is no reimbursement by the Beneficiary to the third party for the resource made available (in-kind contribution free of charge): a proof of the actual cost borne by the Third Party for the resource made available free of charge to the Beneficiary such as a statement of costs incurred by the Third Party and proof of the registration in the Third Party's accounting/payroll; * any other document that supports the costs declared (e.g. invoices, etc.). | 1. Seconded personnel reported to the Beneficiary and worked on the Beneficiary’s premises (unless otherwise agreed with the Beneficiary). |  |
| 1. The results of work carried out belong to the Beneficiary, or, if not, the Beneficiary has obtained all necessary rights to fulfil its obligations as if those results were generated by itself.. |  |
| *If personnel is seconded against payment:*   1. The costs declared were supported with documentation and recorded in the Beneficiary’s accounts. The third party did not include any profit. |  |
| *If personnel is seconded free of charge:*   1. The costs declared did not exceed the third party's cost as recorded in the accounts of the third party and were supported with documentation. |  |
| **A.2** | **PRODUCTIVE HOURS**  To confirm standard factual findings 22-27 listed in the next column, the Auditor reviewed relevant documents, especially national legislation, labour agreements and contracts and time records of the persons included in the sample, to verify that:   * the annual productive hours applied were calculated in accordance with one of the methods described below, * the full-time equivalent (FTEs) ratios for employees not working full-time were correctly calculated.   If the Beneficiary applied method B, the auditor verified that the correctness in which the total number of hours worked was calculated and that the contracts specified the annual workable hours.  If the Beneficiary applied method C, the auditor verified that the ‘annual productive hours’ applied when calculating the hourly rate were equivalent to at least 90 % of the ‘standard annual workable hours’. The Auditor can only do this if the calculation of the standard annual workable hours can be supported by records, such as national legislation, labour agreements, and contracts.  *Beneficiary's Productive hours' for persons working full time shall be one of the following methods:*  ***a****. 1720 annual productive hours (pro-rata for persons not working full-time)*  ***b****.* *the total number of hours worked by the person for the beneficiary in the year (this method is also referred to as ‘total number of hours worked’ in the next column). The calculation of the total number of hours worked was done as follows: annual workable hours of the person according to the employment contract, applicable labour agreement or national law plus overtime worked minus absences (such as sick leave or special leave).*  ***c****. the standard number of annual hours generally applied by the beneficiary for its personnel in accordance with its usual cost accounting practices (this method is also referred to as ‘standard annual productive hours’ in the next column). This number must be at least 90% of the standard annual workable hours.*  *‘Annual workable hours’ means the period during which the personnel must be working, at the employer’s disposal and carrying out his/her activity or duties under the employment contract, applicable collective labour agreement or national working time legislation.* | 1. The Beneficiary applied method [*choose one option and delete the others*]   [**A**: 1720 hours]  [**B**: the ‘total number of hours worked’]  [**C**: ‘standard annual productive hours’ used correspond to usual accounting practices] |  |
| 1. Productive hours were calculated annually. |  |
| 1. For employees not working full-time the full-time equivalent (FTE) ratio was correctly applied. |  |
| *If the Beneficiary applied method B.*   1. The calculation of the number of ‘annual workable hours’, overtime and absences was verifiable based on the documents provided by the Beneficiary.   25.1) The Beneficiary calculates the hourly rates per full financial year following procedure A.3 (method B is not allowed for beneficiaries calculating hourly rates per month). |  |
| *If the Beneficiary applied method C.*   1. The calculation of the number of ‘standard annual workable hours’ was verifiable based on the documents provided by the Beneficiary. |  |
| 1. The ‘annual productive hours’ used for calculating the hourly rate were consistent with the usual cost accounting practices of the Beneficiary and were equivalent to at least 90 % of the ‘annual workable hours’. |  |
| **A.3** | **HOURLY PERSONNEL RATES**  I) For unit costs calculated in accordance to the Beneficiary's usual cost accounting practice (unit costs):  If the Beneficiary has a "Certificate on Methodology to calculate unit costs " (CoMUC) approved by the Commission, the Beneficiary provides the Auditor with a description of the approved methodology and the Commission’s letter of acceptance. The Auditor verified that the Beneficiary has indeed used the methodology approved. If so, no further verification is necessary.  If the Beneficiary does not have a "Certificate on Methodology" (CoMUC) approved by the Commission, or if the methodology approved was not applied, then the Auditor:   * reviewed the documentation provided by the Beneficiary, including manuals and internal guidelines that explain how to calculate hourly rates; * recalculated the unit costs (hourly rates) of staff included in the sample following the results of the procedures carried out in A.1 and A.2.   II) For individual hourly rates:  The Auditor:   * reviewed the documentation provided by the Beneficiary, including manuals and internal guidelines that explain how to calculate hourly rates; * recalculated the hourly rates of staff included in the sample (recalculation of all hourly rates if the Beneficiary uses annual rates, recalculation of three months selected randomly for every year and person if the Beneficiary uses monthly rates) following the results of the procedures carried out in A.1 and A.2; * (only in case of monthly rates) confirmed that the time spent on parental leave is not deducted, and that, if parts of the basic remuneration are generated over a period longer than a month, the Beneficiary has included only the share which is generated in the month.   *“Unit costs calculated by the Beneficiary in accordance with its usual cost accounting practices”:*  *It is calculated By dividing the total amount of personnel costs of the category to which the employee belongs verified in line with procedure A.1 by the number of FTE and the annual total productive hours of the same category calculated by the Beneficiary in accordance with procedure A.2.*  *Hourly rate for individual actual personal costs:*  *It is calculated following one of the two options below:*  *a) [option by default] by dividing the actual annual amount of personnel costs of an employee verified in line with procedure A.1 by the number of annual productive hours verified in line with procedure A.2 (full financial year hourly rate);*  *b) by dividing the Actual monthly amount of personnel costs of an employee verified in line with procedure A.1 by 1/12 of the number of annual productive hours verified in line with procedure A.2.(monthly hourly rate).* | 1. The Beneficiary applied [*choose one option and delete the other*]:   [Option I: “Unit costs (hourly rates) were calculated in accordance with the Beneficiary’s usual cost accounting practices”]  [Option II: Individual hourly rates were applied] |  |
| *For option I concerning unit costs and if the Beneficiary applies the methodology approved by the Commission (CoMUC):*   1. The Beneficiary used the Commission-approved metho-dology to calculate hourly rates. It corresponded to the organisation's usual cost accounting practices and was applied consistently for all activities irrespective of the source of funding. |  |
| *For option I concerning unit costs and if the Beneficiary applies a methodology not approved by the Commission:*   1. The unit costs re-calculated by the Auditor were the same as the rates applied by the Beneficiary. |  |
| *For option II concerning individual hourly rates:*   1. The individual rates re-calculated by the Auditor were the same as the rates applied by the Beneficiary.   32.1) The Beneficiary used only one option (per full financial year or per month) throughout each financial year examined.  32.2) The hourly rates do not include additional remuneration. |  |
| **A.4** | **TIME RECORDING SYSTEM**  To verify that the time recording system ensures the fulfilment of all minimum requirements and that the hours declared for the action were correct, accurate and properly authorised and supported by documentation, the Auditor made the following checks for the persons included in the sample that declare time as worked for the action on the basis of time records:   * description of the time recording system provided by the Beneficiary (registration, authorisation, processing in the HR-system); * its actual implementation; * time records were signed at least monthly by the employees (on paper or electronically) and authorised by the project manager or another manager; * the hours declared were worked within the project period; * there were no hours declared as worked for the action if HR-records showed absence due to holidays or sickness (further cross-checks with travels are carried out in B.1 below) ; * the hours charged to the action matched those in the time recording system.   *Only the hours worked on the action can be charged. All working time to be charged should be recorded throughout the duration of the project, adequately supported by evidence of their reality and reliability (see specific provisions below for persons working exclusively for the action without time records).* | 1. All persons recorded their time dedicated to the action on a **daily/ weekly/ monthly** basis using a **paper**/**computer-based** system. (*delete the answers that are not applicable)* |  |
| 1. Their time-records were authorised at least monthly by the project manager or other superior. |  |
| 1. Hours declared were worked within the project period and were consistent with the presences/absences recorded in HR-records. |  |
| 1. There were no discrepancies between the number of hours charged to the action and the number of hours recorded. |  |
| If the persons are working exclusively for the action and without time records  For the persons selected that worked exclusively for the action without time records, the Auditor verified evidence available demonstrating that they were in reality exclusively dedicated to the action and that the Beneficiary signed a declaration confirming that they have worked exclusively for the action. | 1. The exclusive dedication is supported by a declaration signed by the Beneficiary and by any other evidence gathered. |  |
| **B** | **COSTS OF SUBCONTRACTING** |  |  |
| **B.1** | **The Auditor obtained the detail/breakdown of subcontracting costs and sampled \_\_\_\_\_\_ cost items selected randomly** (*full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 item, or 10% of the total, whichever number is highest*).  To confirm standard factual findings 37-41 listed in the next column, the Auditor reviewed the following for the items included in the sample:   * the use of subcontractors was foreseen in Annex 1; * subcontracting costs were declared in the subcontracting category of the Financial Statement; * supporting documents on the selection and award procedure were followed; * the Beneficiary ensured best value for money (key elements to appreciate the respect of this principle are the award of the subcontract to the bid offering best price-quality ratio, under conditions of transparency and equal treatment. In case an existing framework contract was used the Beneficiary ensured it was established on the basis of the principle of best value for money under conditions of transparency and equal treatment).   In particular,   1. if the Beneficiary acted as a contracting authority within the meaning of Directive 2004/18/EC (or 2014/24/EU) or of Directive 2004/17/EC (or 2014/25/EU), the Auditor verified that the applicable national law on public procurement was followed and that the subcontracting complied with the Terms and Conditions of the Agreement. 2. if the Beneficiary did not fall under the above-mentioned category the Auditor verified that the Beneficiary followed their usual procurement rules and respected the Terms and Conditions of the Agreement.*.*   For the items included in the sample the Auditor also verified that:   * the subcontracts were not awarded to other Beneficiaries in the consortium; * there were signed agreements between the Beneficiary and the subcontractor; * there was evidence that the services were provided by subcontractor; | 1. The use of claimed subcontracting costs was foreseen in Annex 1 and costs were declared in the Financial Statements under the subcontracting category. |  |
| 1. There were documents of requests to different providers, different offers and assessment of the offers before selection of the provider in line with internal procedures and procurement rules. Subcontracts were awarded in accordance with the principle of best value for money.   *(When different offers were not collected the Auditor explains the reasons provided by the Beneficiary under the caption “Exceptions” of the Report. The Commission will analyse this information to evaluate whether these costs might be accepted as eligible)* |  |
| 1. The subcontracts were not awarded to other Beneficiaries of the consortium. |  |
| 1. All subcontracts were supported by signed agreements between the Beneficiary and the subcontractor. |  |
| 1. There was evidence that the services were provided by the subcontractors. 2. For ERA-NET Cofund actions: In case of costs for the implementation of the trans-national projects by the Beneficiary, the personnel costs do not contain costs of organising the calls (i.e. preparation of the call, selection of the projects etc). |  |
| **C** | **COSTS OF PROVIDING FINANCIAL SUPPORT TO THIRD PARTIES** |  |  |
| **C.1** | **The Auditor obtained the detail/breakdown of the costs of providing financial support to third parties and sampled \_\_\_\_\_\_ cost items selected randomly** (*full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 item, or 10% of the total, whichever number is highest*).  The Auditor verified that the following minimum conditions were met:   1. the maximum amount of financial support for each third party did not exceed EUR 60 000, unless explicitly mentioned in Annex 1; 2. the financial support to third parties was agreed in Annex 1 of the Agreement and the other provisions on financial support to third parties included in Annex 1 were respected. | 1. All minimum conditions were met |  |

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| **D** | **OTHER ACTUAL DIRECT COSTS** | | |
| **D.1** | **COSTS OF TRAVEL AND RELATED SUBSISTENCE ALLOWANCES**  **The Auditor sampled \_\_\_\_\_\_ cost items selected randomly** (*full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 item, or 10% of the total, whichever number is the highest*).  The Auditor inspected the sample and verified that:   * travel and subsistence costs were consistent with the Beneficiary's usual policy for travel. In this context, the Beneficiary provided evidence of its normal policy for travel costs (e.g. use of first class tickets, reimbursement by the Beneficiary on the basis of actual costs, a lump sum or per diem) to enable the Auditor to compare the travel costs charged with this policy; * travel costs are correctly identified and allocated to the action (e.g. trips are directly linked to the action) by reviewing relevant supporting documents such as minutes of meetings, workshops or conferences, their registration in the correct project account, their consistency with time records or with the dates/duration of the workshop/conference; * no ineligible costs or excessive or reckless expenditure was declared (see Article 6.5 MGA). | 1. Costs were incurred, approved and reimbursed in line with the Beneficiary's usual policy for travels. |  |
| 1. There was a link between the trip and the action. |  |
| 1. The supporting documents were consistent with each other regarding subject of the trip, dates, duration and reconciled with time records and accounting. |  |
| 1. No ineligible costs or excessive or reckless expenditure was declared. |  |
| **D.2** | **DEPRECIATION COSTS FOR EQUIPMENT, INFRASTRUCTURE OR OTHER ASSETS**  **The Auditor sampled \_\_\_\_\_\_ cost items selected randomly** (*full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 item, or 10% of the total, whichever number is the highest*).  For “equipment, infrastructure or other assets” [from now on called “asset(s)”] selected in the sample the Auditor verified that:   * the assets were acquired in conformity with the Beneficiary's internal guidelines and procedures; * they were correctly allocated to the action (with supporting documents such as delivery note invoice or any other proof demonstrating the link to the action) * they were entered in the accounting system; * the extent to which the assets were used for the action (as a percentage) was supported by reliable documentation (e.g. usage overview table);   The Auditor recalculated the depreciation costs and verified that they were in line with the applicable rules in the Beneficiary’s country and with the Beneficiary’s usual accounting policy (e.g. depreciation calculated on the acquisition value).  The Auditor verified that no ineligible costs such as deductible VAT, exchange rate losses, excessive or reckless expenditure were declared (see Article 6.5 GA). | 1. Procurement rules, principles and guides were followed. |  |
| 1. There was a link between the grant agreement and the asset charged to the action. |  |
| 1. The asset charged to the action was traceable to the accounting records and the underlying documents. |  |
| 1. The depreciation method used to charge the asset to the action was in line with the applicable rules of the Beneficiary's country and the Beneficiary's usual accounting policy. |  |
| 1. The amount charged corresponded to the actual usage for the action. |  |
| 1. No ineligible costs or excessive or reckless expenditure were declared. |  |
| **D.3** | **COSTS OF OTHER GOODS AND SERVICES**  **The Auditor sampled \_\_\_\_\_\_ cost items selected randomly** (*full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 item, or 10% of the total, whichever number is highest*).  For the purchase of goods, works or services included in the sample the Auditor verified that:   * the contracts did not cover tasks described in Annex 1; * they were correctly identified, allocated to the proper action, entered in the accounting system (traceable to underlying documents such as purchase orders, invoices and accounting); * the goods were not placed in the inventory of durable equipment; * the costs charged to the action were accounted in line with the Beneficiary’s usual accounting practices; * no ineligible costs or excessive or reckless expenditure were declared (see Article 6 GA).   In addition, the Auditor verified that these goods and services were acquired in conformity with the Beneficiary's internal guidelines and procedures, in particular:   * if Beneficiary acted as a contracting authority within the meaning of Directive 2004/18/EC (or 2014/24/EU) or of Directive 2004/17/EC (or 2014/25/EU), the Auditor verified that the applicable national law on public procurement was followed and that the procurement contract complied with the Terms and Conditions of the Agreement. * if the Beneficiary did not fall into the category above, the Auditor verified that the Beneficiary followed their usual procurement rules and respected the Terms and Conditions of the Agreement.   For the items included in the sample the Auditor also verified that:   * the Beneficiary ensured best value for money (key elements to appreciate the respect of this principle are the award of the contract to the bid offering best price-quality ratio, under conditions of transparency and equal treatment. In case an existing framework contract was used the Auditor also verified that the Beneficiary ensured it was established on the basis of the principle of best value for money under conditions of transparency and equal treatment);   *Such goods and services include, for instance, consumables and supplies, dissemination (including open access), protection of results, specific evaluation of the action if it is required by the Agreement, certificates on the Financial Statements if they are required by the Agreement and certificates on the methodology, translations, reproduction.* | 1. Contracts for works or services did not cover tasks described in Annex 1. |  |
| 1. Costs were allocated to the correct action and the goods were not placed in the inventory of durable equipment. |  |
| 1. The costs were charged in line with the Beneficiary’s accounting policy and were adequately supported. |  |
| 1. No ineligible costs or excessive or reckless expenditure were declared. For internal invoices/charges only the cost element was charged, without any mark-ups. |  |
| 1. Procurement rules, principles and guides were followed. There were documents of requests to different providers, different offers and assessment of the offers before selection of the provider in line with internal procedures and procurement rules. The purchases were made in accordance with the principle of best value for money.   *(When different offers were not collected the Auditor explains the reasons provided by the Beneficiary under the caption “Exceptions” of the Report. The Commission will analyse this information to evaluate whether these costs might be accepted as eligible)* |  |
| **D.4** | **AGGREGATED CAPITALISED AND OPERATING COSTS OF RESEARCH INFRASTRUCTURE**  The Auditor ensured the existence of a positive ex-ante assessment (issued by the EC Services) of the cost accounting methodology of the Beneficiary allowing it to apply the guidelines on direct costing for large research infrastructures in Horizon 2020.  ***In the cases that a positive ex-ante assessment has been issued*** *(see the standard factual findings 58-59 on the next column)****,***  The Auditor ensured that the beneficiary has applied consistently the methodology that is explained and approved in the positive ex ante assessment;  ***In the cases that a positive ex-ante assessment has NOT been issued*** *(see the standard factual findings 60 on the next column),*  The Auditor verified that no costs of Large Research Infrastructure have been charged as direct costs in any costs category;  ***In the cases that a draft ex-ante assessment report has been issued with recommendation for further changes*** *(see the standard factual findings 60 on the next column),*   * The Auditor followed the same procedure as above (when a positive ex-ante assessment has NOT yet been issued) and paid particular attention (testing reinforced) to the cost items for which the draft ex-ante assessment either rejected the inclusion as direct costs for Large Research Infrastructures or issued recommendations. | 1. The costs declared as direct costs for Large Research Infrastructures (in the appropriate line of the Financial Statement) comply with the methodology described in the positive ex-ante assessment report. |  |
| 1. Any difference between the methodology applied and the one positively assessed was extensively described and adjusted accordingly. |  |
| 1. The direct costs declared were free from any indirect costs items related to the Large Research Infrastructure. |  |
| **D.5** | **Costs of internally invoiced goods and services**  **The Auditor sampled cost items selected randomly** (*full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 item, or 10% of the total, whichever number is highest*).  To confirm standard factual findings 61-65 listed in the next column, the Auditor:   * obtained a description of the Beneficiary's usual cost accounting practice to calculate costs of internally invoiced goods and services (unit costs); * reviewed whether the Beneficiary's usual cost accounting practice was applied for the Financial Statements subject of the present CFS; * ensured that the methodology to calculate unit costs is being used in a consistent manner, based on objective criteria, regardless of the source of funding; * verified that any ineligible items or any costs claimed under other budget categories, in particular indirect costs, have not been taken into account when calculating the costs of internally invoiced goods and services (see Article 6 GA); * verified whether actual costs of internally invoiced goods and services were adjusted on the basis of budgeted or estimated elements and, if so, verified whether those elements used are actually relevant for the calculation, and correspond to objective and verifiable information. * verified that any costs of items which are not directly linked to the production of the invoiced goods or service (e.g. supporting services like cleaning, general accountancy, administrative support, etc. not directly used for production of the good or service) have not been taken into account when calculating the costs of internally invoiced goods and services. * verified that any costs of items used for calculating the costs internally invoiced goods and services are supported by audit evidence and registered in the accounts. | 1. The costs of internally invoiced goods and services included in the Financial Statement were calculated in accordance with the Beneficiary's usual cost accounting practice. |  |
| 1. The cost accounting practices used to calculate the costs of internally invoiced goods and services were applied by the Beneficiary in a consistent manner based on objective criteria regardless of the source of funding. |  |
| 1. The unit cost is calculated using the actual costs for the good or service recorded in the Beneficiary’s accounts, excluding any ineligible cost or costs included in other budget categories. |  |
| 1. The unit cost excludes any costs of items which are not directly linked to the production of the invoiced goods or service. |  |
| 1. The costs items used for calculating the actual costs of internally invoiced goods and services were relevant, reasonable and correspond to objective and verifiable information. |  |
| **E** | **USE OF EXCHANGE RATES** |  |  |
| **E.1** | a) For Beneficiaries with accounts established in a currency other than euros  **The Auditor sampled \_\_\_\_\_\_ cost items selected randomly and verified that the exchange rates used for converting other currencies into euros were in accordance with the following rules established in the Agreement** ( *full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 item, or 10% of the total, whichever number is highest)*:  *Costs recorded in the accounts in a currency other than euro shall be converted into euro at the average of the daily exchange rates published in the C series of Official Journal of the European Union (*[*https://www.ecb.int/stats/exchange/eurofxref/html/index.en.html*](https://www.ecb.int/stats/exchange/eurofxref/html/index.en.html) *), determined over the corresponding reporting period.*  *If no daily euro exchange rate is published in the Official Journal of the European Union for the currency in question, conversion shall be made at the average of the monthly accounting rates established by the Commission and published on its website (*[*http://ec.europa.eu/budget/contracts\_grants/info\_contracts/inforeuro/inforeuro\_en.cfm*](http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_en.cfm) *), determined over the corresponding reporting period.* | 1. The exchange rates used to convert other currencies into Euros were in accordance with the rules established of the Grant Agreement and there was no difference in the final figures. |  |
| b) For Beneficiaries with accounts established in euros  **The Auditor sampled \_\_\_\_\_\_ cost items selected randomly and verified that the exchange rates used for converting other currencies into euros were in accordance with the following rules established in the Agreement** ( *full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 item, or 10% of the total, whichever number is highest)*:  *Costs incurred in another currency shall be converted into euro by applying the Beneficiary’s usual accounting practices.* | 1. The Beneficiary applied its usual accounting practices. |  |
| **F** | **For ERA-NET COFUND actions: COSTS FOR PROVIDING FINANCIAL SUPPORT TO ERA-NET COFUND THIRD PARTIES** |  |  |
| **F.1** | To confirm standard factual finding 70 in the next column, the Auditor obtained the list of final beneficiaries for which costs have been claimed and traced it to the initial projects’ proposals. | 1. The final beneficiaries for which costs have been claimed are those foreseen in the projects’ proposals. |  |
| **F.2** | To confirm standard factual findings 71-73 listed in the next column, the Auditor reviewed the following documents provided by the Beneficiary: - the acceptance of grants’ forms;  - the agreements between the Beneficiary and the final beneficiaries;  - an overview of any ex-post audits carried out on the costs declared by the final beneficiaries;  - and the expense claim forms submitted by the final beneficiaries; | 1. The final beneficiaries have signed the acceptance of grants’ forms. 2. Reimbursements to the final beneficiaries were based on valid expense claim forms submitted before the payments. 3. No discrepancies exist between the sum of the claim forms and the costs claimed by project. |  |
| **F.3** | To confirm standard factual findings 74-76 listed in the next column, the Auditor obtained from the Beneficiary proofs of payment to final beneficiaries and respective underlying documentation (grant agreements and the corresponding deliverables, particularly financial reports). | 1. The totality of financial support was distributed to the final beneficiaries. 2. The amounts of financial support to final beneficiaries reconcile with the ones set forth in the Annex 1 to the grant agreement. 3. Payments to final beneficiaries are based on the corresponding grant agreements and subject to the analysis of the appropriate deliverables. |  |
| **G** | **For ERA-NET COFUND actions: COSTS FOR DIRECT COORDINATION COSTS OF ADDITIONAL ACTIVITIES** |  |  |
| **G.1** | To confirm standard factual findings 77-80 listed in the next column, the Auditor:  - verified that the beneficiary do no implement, partially or fully, the transnational project under audit;  - obtained an understanding of the additional activities carried out; - gathered supporting documents, such as meeting minutes, participants lists, presentations given and reports produced during/after the meetings;  - obtained the annual programs for additional activities for each year under review; - reviewed Annex 1 of the ERA-NET grant and the progress reports. | 1. The Beneficiary does not implement itself the transnational project under audit and it has not reported any direct costs for the implementation of that project. 2. The additional activities programmed for each year under audit were carried out in full during the year. 3. The number of unit equals the period during which additional activities were carried out, with the period formatted as years. 4. The claimed amount equals the number of units x EUR 29.000. |  |

***[legal name of the audit firm]***

***[name and function of an authorised representative]***

***[dd Month yyyy]***

***<Signature of the Auditor>***

1. By which costs under the Agreement are declared (see template ‘Model Financial Statements’ in Annex 4 to the Grant Agreement). [↑](#footnote-ref-2)
2. Article 20.4 https://ec.europa.eu/research/participants/data/ref/h2020/mga/gga/h2020-mga-gga-multi\_en.pdf#page=49 [↑](#footnote-ref-3)
3. Article 20.4 https://ec.europa.eu/research/participants/data/ref/h2020/mga/gga/h2020-mga-gga-multi\_en.pdf#page=49 [↑](#footnote-ref-4)
4. Article 22 <https://ec.europa.eu/research/participants/data/ref/h2020/grants_manual/amga/h2020-amga_en.pdf> [↑](#footnote-ref-5)
5. Supreme Audit Institutions applying INTOSAI-standards may carry out the Procedures according to the corresponding International Standards of Supreme Audit Institutions and code of ethics issued by INTOSAI instead of the International Standard on Related Services (‘ISRS’) 4400 and the Code of Ethics for Professional Accountants issued by the IAASB and the IESBA. [↑](#footnote-ref-6)
6. Article 20.7 https://ec.europa.eu/research/participants/data/ref/h2020/grants\_manual/amga/h2020-amga\_en.pdf [↑](#footnote-ref-7)
7. By which the Beneficiary declares costs under the Agreement (see template ‘Model Financial Statement’ in Annex 4 to the Agreement). [↑](#footnote-ref-8)
8. A conflict of interest arises when the Auditor's objectivity to establish the certificate is compromised in fact or in appearance when the Auditor for instance:

   - was involved in the preparation of the Financial Statements;

   - stands to benefit directly should the certificate be accepted;

   - has a close relationship with any person representing the beneficiary;

   - is a director, trustee or partner of the beneficiary; or

   - is in any other situation that compromises his or her independence or ability to establish the certificate impartially. [↑](#footnote-ref-9)