

## Listing of documents required

- Completed annex 2 and 3 - these were appended to the Letter of Announcement (of the pending audit) from the EC together with the associated documents in support of the information included;
- For the personnel sample:
  1. Detailed hourly rate calculations for all employees (showing each employee, the payroll costs (either monthly or annually), the productive hours used and the resulting hourly rate, the hours worked on the action and the resulting costs claimed). If you calculate annual hourly rates then provide the calculations for each closed financial year covered by the reporting period) for each individual. If you calculate monthly hourly rates then please provide the monthly calculations for each individual for the each reporting period covered by the audit.
  2. Payslips and payroll information (from payroll IT system); If a download from the payroll system cannot be provided we will need all the payslips for each reporting period for each person selected as our sample. If a download can be provided from the payroll system, we will only require a sample of payslips for each person (4 months each)
  3. Employment contracts
  4. Timesheets / declarations for those employees that do not complete timesheets because they are 100% exclusively dedicated to working on the project (only one per employee permitted for each period)
  5. Absence dates for each employee over the project period from HR
  6. If an employee does not work full time for the organisation or an employee starts employment part way through a year so the productive hours are reduced then we will require evidence from HR if the required information is not included in the employment contract (for example - the employment contract states that the employee only works 3 days a week would be sufficient - if an employee works only 3 days a week and this is not stated in the employment contract we will require other signed contractual documents to support the reduction in the productive hours)
  7. For each action, we will be required to interview one of the personnel whose costs were charged to the action. We have selected the following:

Action no. / Name	Personnel selected
XXXXX	XXXXX
XXXXX	XXXXX
XXXXX	XXXXX
XXXXX	XXXXX
XXXXX	XXXXX

We would kindly ask you to arrange the dates and times for the interviews for the above personnel. The interview can be carried out face to face, by phone, skype call or any other means. If

We will need the following documents for each of the above personnel:

- Curriculum Vitae;
  - Description of their job with the organisation;
  - Job title
  - Type of Employment (eg. full time, part time, contractor, seconded third party etc)
- For all other direct costs (excluding travel) sample highlighted in yellow and green:
    1. Invoices to support the value of costs claimed;
    2. Purchase orders (if these identify the project the purchase is related to)
    3. Procurement policy and procedures

4. Any information related to procurement (such as quotations obtained / business case for not following normal procurement procedures / why the specific supplier was selected)
  5. **Bank statements** to support payment of the direct cost item
- For travel sample highlighted in yellow and green:
    1. Invoice/till receipts, bills, tickets etc.) to support the amount claimed;
    2. Confirmation that the travel was related to the project, such as reports, meeting minutes, attendance lists or any document naming the individual at that meeting;
    3. Staff / internal travel policy
    4. Bank statement / wages slip showing proof of payment / reimbursement to employee.
  - For equipment
    1. Invoices to support the purchase value of the equipment;
    2. Purchase orders (if these identify the project the purchase is related to)
    3. Procurement policy and procedures;
    4. Any information related to procurement (such as quotations obtained / business case for not following normal procurement procedures / why the specific supplier was selected)
    5. If the equipment cannot be physically verified, photographs will need to be provided showing that the EU emblem / JU emblem with required text is present.
    6. Copy of the policy that is included in the organisations audited financial statements showing depreciation rates;
    7. Details of the threshold that the organisation usually capitalised assets;
    8. **Bank statements** to support payment of the direct cost item
  - For the Subcontracting sample highlighted in yellow and green
    1. Contract / agreement in place between the subcontractor and your organisation;
    2. Invoices to support the value of costs claimed in accordance with the agreement / contract;
    3. Purchase orders (if these identify the project the purchase is related to)
    4. Evidence showing how value for money was obtained in selecting the subcontractor. Any other information showing the procurement process followed and evidence showing the reason for the selection of the subcontractor. If applicable, written and approved business case for not following normal procurement procedures / why the specific supplier was selected)
    5. Extract from Annex 1 of the Grant Agreement showing that the costs were foreseen;
    6. Bank statements to support payment of the direct cost item
  - **For Coordinators of the project only**
    1. A copy of the consortium agreement;
    2. Schedule detailing amounts received from the EC and amounts distributed to co-beneficiaries with dates;
    3. A bank statement for each amount received from the EC
    4. A bank statement for each amount distributed to Co-Beneficiaries.
  - **GENERAL**
    1. All Audit certificates submitted to the EC for all projects.
    2. Copies of the Organisation's statutory audited financial statements for the last three completed financial years (to support the financial information provided as per Annex 2 mentioned above)

3. Listing of EU funded projects that are ongoing or have run in the last 5 years, showing the project period and the funding received;
4. A breakdown/calculation of the standard productive hours if appropriate (as per Annex 2 mentioned above)
5. Procurement policy (as per Annex 2 mentioned above);
6. Depreciation policy including threshold for capitalising assets;
7. A schedule of amounts received from the EC for each project.
8. A bank statement for each amount of funding received from the EC for each project subject to audit.

We would like to **mitigate any issues**, in providing us vital documents to carry out this audit due to data protection (otherwise known as GDPR - General Data Protection Regulation). As such, I attach a document provided by CAS (the EC's Common Audit Service) from DG Research and Innovation, which is signed by the Head of Unit Marina Zanchi (was the Head of Unit at the time this document was provided during 2019). If you have any queries in relation to GDPR, please contact me immediately. None provision of documents will lead to us rejecting the costs and will result in a lengthy time consuming audit where the EC will have to get involved.