**Checklist for project control**

 **(the list can be extended by the auditor)**

|  |  |
| --- | --- |
| Contract number |  |
| Project title |  |
| Name and address of the beneficiary  |  |
| Role of the beneficiary in the project: | [ ]  Lead Beneficiary | [ ]  Beneficiary |
| First and last name of the auditor |  |
| Name and address of the auditing entity |  |
| Phone number/e-mail address of the auditor |  |
| Report number |  |
| Report type | [ ]  Interim report | [ ]  Final report |
| Reporting period |  |
| Amount of reported expenditure |  |
| Amount of certified expenditure |  |
| Type of control | On-desk control **ð** | On-the-spot control **ð**  |
| Date of the on-the-spot control | *Place* | *Date*  |
| Final project control | YES  **ð** | NO **ð**  |
| Control of fixed assets with a value equal to or greater than 5 000 EUR gross | YES  **ð** | NO **ð**  |
| Description of the identified shortcomings, stipulations, irregularities | *Describe problems, shortcomings, non-eligible costs, which were found during control* |
| Description of conclusions and recommendations | Please, indicate steps taken to resolve detected errors, shortcomings or irregularities. Point out recommendations to avoid similar errors in the future. |
| Thematic modules of the checklist used during control, concerning the specifics of the given project and the scope of control  | Controlled area | Yes | Not applicable |
|  | 1. Control of the activities planned in the project
 | ð | ð |
|  | 1. Control of achievement of indicators
 | ð | ð |
|  | 1. Control of accounting records
 | ð | ð |
|  | Expenditure verification: |  |  |
|  | 1. Expenditure relating to the category – STAFF COSTS
 | ð | ð |
|  | 1. Expenditure relating to the category – TRAVEL AND SUBSISTENCE COSTS
 | ð | ð |
|  | 1. Expenditure relating to the category – EQUIPMENT AND SUPPLIES
 | ð | ð |
|  | 1. Expenditure relating to the category – SERVICES
 | ð | ð |
|  | 1. Expenditure relating to the category – INFRASTRUCTURE COMPONENT
 | ð | ð |
|  | 1. Expenditure relating to the category – ADMINISTRATIVE COSTS
 | ð | ð |
|  | 1. Control of compliance with the information and visibility requirements
 | ð | ð |
|  | 1. Control of public procurement procedures
 | *If YES, please attach to this checklist, a Checklist of public procurement* | ð |

**Thematic modules of the checklist:**

1. **General questions:**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes/No****Not applicable** | **Remarks/Comments** |
| 1 | Was the report prepared on a proper form and signed by persons authorized to represent the beneficiary? |  |  |
| 2 | Is the paper version of the report compatible with the electronic version of the report? |  |  |
| 3 | Was all necessary project documentation ( Grant Contract with relevant Addenda including all annexes, Partnership Agreement, etc.) made available to the auditor? |  |  |
| 4 | Was the reporting period properly indicated? (Was continuity ensured, no overlapping with the previous reporting period)? |  |  |
| 5 | Is the report correct in terms of arithmetic rules? |  |  |
| 6 |  *(In cases where the expenditure is not settled exclusively within the project)*Was the eligibility level of the project's expenditure properly calculated according to a reasonable, transparent, verifiable and objective methodology for allocating costs to the project? |  |  |
| 7 | Was the value of eligible expenditure converted into euro using a correct exchange rate, in accordance with the Programme rules? |  | *Please specify the currency used.* |
| 8 | Was the expenditure reported in the relevant budget lines? |  |  |
| 9 | Was the project budget exceeded, including the particular categories of costs? |  |  |
| 10 | If the beneficiary has exceeded the project budget or a budget line, has an appropriate change of the project budget been agreed with the lead beneficiary and the JTS, or has the addendum to the grant contract been signed? |  |  |
| 11 | Has the beneficiary of the project received the payment from the lead beneficiary, as agreed in the Partnership Agreement and in the Grant Contract? |  | *Please indicate the date of receipt of payment and the amount (in line with information in the Certificate).* |
| 12 | Has all expenditure been foreseen in the Grant Contract and its annexes and are necessary for the implementation of the project? |  |  |
| 13 | Is the expenditure incurred reasonable, justified, and comply with the requirements of sound financial management, in particular regarding economy and efficiency. |  | */in case of expenditures* ***of Polish beneficiaries*** *equal or lower than 50 000 PLN the auditor shall describe on what base he or she has declared that the expenditure had been incurred* reasonably, in justified way, and comply with the requirements of sound financial management, in particular regarding economy and efficiency. e.g. based on analysis on the market prices, etc./ |
| 14 | Have any public contracts of the project been significantly diverging from the market prices? |  |  |
| 15 | Has the expenditure been incurred during the Project implementation period?(It does not apply to the the costs under the grant awarded retroactively and closing of the Project, if according to the Programme rules – some expenditure may be incurred outside of the project implementation period) |  |  |
| 16 | Has the expenditure been incurred during the same reporting period which the report is covering? /if NOT/Is it justified to refund expenditure incurred before or after the period indicated in the report? |  |  |
| 17 | /if applicable/ Have the costs under the grant awarded retroactively for the infrastructure component been incurred by the beneficiary during the eligibility period and in line with the Programme rules |  |  |
| 18 | /if applicable/Is the lump sum (for strong partnership and personnel costs) claimed in the right amount as stated in the Grant Contract? |  |  |
| 19 | Is there any evidence of revenue in the project? If revenue has been accumulated, has it been reflected in the report according to the Programme rules? |  |  |
| 20 | /Applicable to the final request for payment only /In relation to an identified risk, has it an impact on the eligibility of costs presented in the request for payment being verified? |  |  |
| 21 | Were the rules of origin and nationality, stipulated in art. 8 and art.9 of the regulation 236/2014, followed in case of contracted works/services/supplies?  |  | */in the case of actions jointly co-financed or implemented through a Member State in shared management, countries which are eligible under the rules of that Member State shall also be eligible/* |

1. **Please check only the activities planned in the project currently controlled**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes/No****Not applicable** | **Remarks/Comments** |
| 1 | Was the physical progress of particular project activities in the given reporting period described? |  |  |
| 2 | Is the progress status of particular activities within the project compatible with the Grant Contract and its annexes? |  | *If NOT, please describe derogations from the planned scope of project implementation* |
| 3 | Did the implemented activities comply with the assumptions included in Grant Contract and its annexes? |  |  |
| 4 | Is the progress status of the project, presented in the project implementation progress reports, consistent with the actual activities implemented? |  | */Verification on-site/ Applicable to the on-the-spot controls* |
| 5 | Are the documents submitted in the project implementation progress reports consistent with the original project documentation? |  | *Answer on the basis of the sample verification/ Applicable to the on-the-spot controls* |

1. **Control of achievement of indicators**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No.**  | **Name of the indicator presented in the Grant Contract and its annexes** | **Measurement unit**  | **Target value of the indicator** | **Verification sources / Measurement method** | **State of achievement of the indicator** | **Remarks** |
|  |  |  |  |  |  |  |
| … |  |  |  |  |  |  |
| 1 | Have the values, of the output indicators achieved in the reporting period, been consistent with the description of the progress in the project implementation? | *yes/no/not applicable* | *Describe any possible derogations* |
| 2 | Have the project indicators been achieved?  |  |  |
| 3 | Does the reached cumulative achievement of the output indicators show that there is a risk to the correct project implementation? |  |  |

1. **Control of accounting records**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes/No****Not Applicable**  | **Remarks/Comments** |
| 1 | Are separate accounting records or separate accounting codes used for all project implementation activities? (Not applicable to settling expenditure by lump sums and flat rates) |  |  |
| 2 | Were the expenditures presented by the beneficiary in the progress reports actually incurred, paid and recorded in the accounting records at the appropriate amounts?*Does not apply to flat rates and lump sums*  |  | *[pay attention to: "Include buffer", "B" indicating temporary introduction of the provisions]* |
| 3 | Is there an accounting document (e.g. invoice, payroll) in existence for each expenditure presented?*Does not apply to flat rates and lump sums* |  |  |
| 4 | Are there documents confirming the payment for each expenditure presented in the report/project?*Does not apply to flat rates and lump sums* |  |  |
| 5 | Are accounting records marked in a manner that indicates that the project costs had not been financed from different sources,? /To exclude double financing / |  |  |
| 6 | Was the expenditure paid during the implementation period of the project as specified in the grant contract? |  |  |
| 7 | /for Polish beneficiaries only/Can the VAT be considered eligible as indicated by the Beneficiary's Statement and the eligibility rules?  |  | *Each beneficiary should provide a statement whether it can recover or cannot recover the VAT from the tax office* |
| 8 | /for Polish beneficiaries only/a) During the project implementation period, is the beneficiary registered in the tax office as an active VAT payer?b) Does the project generate taxable activities?c) Is there any evidence of the direct and unquestionable relation between the goods / services / fixed assets acquired under the project and the VAT taxable activities being carried out and/or activities exempted from VAT under Article 90 p. 2 of the Act on VAT?d) Are the contractors (if any) of the beneficiary active VAT payers? |  |  |
| 9 | Does the request for payment include expenditure reported in the previous reporting period and/or paid out in the previous pre-financing payment? Note: special attention should be paid to the expenditure incurred (issued / paid) in the period prior to the request for payment being verified. |  |  |

1. **Expenditure Verification - Category of expenditure - STAFF COSTS**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes/No****Not Applicable**  | **Remarks** |
| **5.1 – this part of the checklist relates only to staff costs reported as direct costs (no need to fill it in if the staff costs are covered by a lump sum)** |
| 1 | Does each employee have project tasks within his/her responsibilities specified in a job description? |  |  |
| 2 | If an employee performs tasks other than the project tasks, is there a method of calculating the cost of this employee’s salary available? |  |  |
| 3 | For personnel working part-time in a project with a flexible number of hours per month, are there records of working time available?  |  |  |
| 4 | In case of the salaries settled on the basis of hourly rate:1. is there hourly rate for part-time workers with a flexible number of hours worked on the project per month calculated,
2. is the hourly rate multiplied by the number of hours actually worked in the project,
3. is the working time documented with the time sheet showing the total working time.
 |  |  |
| 5 | Are the salaries expenditure limited to gross salaries including social security charges and other remuneration-related costs that:1. have been defined in a contract, service contract or other documents of equivalent probative value,
2. comply with the national legislation,
3. comply with the internal remuneration regulations or remuneration practices applying to all employees in the organization,
4. cannot be recovered by the employer.
 |  |  |
| 6 | Are the following documents available:* Labour contract, contract other than a labour contract
* Responsibilities specified in the job description
* Payrolls or other documents of equivalent probative value
* Proofs of payment
* Attendance lists
* Timesheets (in case of hourly rate), signed both by the employee and the employer
 |  |  |
| 7 | Have contracts other than labour contract (e.g. service contract) been preceded by appropriate procurement procedures, considering the value of the contract? |  |  |
| 8 | If a cost of the civil law contracts with an employee of the beneficiary is reported, does the scope of the contract not duplicate the employee's responsibilities specified in the job description within the employees labour contract? |  |  |
| 9 | Were the salary-related charges fully paid? |  |  |
| 10 | If awards/bonus payments/ allowances were submitted for reimbursement - were the eligibility criteria indicated in the Programme documents fulfilled?  |  |  |
| **5.2**  | **Verification of the lump sum** *(if applicable)* |
| 11 | /if applicable/If the beneficiary received a lump sum for the staff costs weren’t these expenditure presented as real costs in other budget lines?  |  |  |
| 12 | Is a physical progress shown in the narrative report and covered by lump sum adequate to the progress of the project?Have necessary project indicators been fulfilled by the beneficiary to claim a lump sum? |  |  |
| 13 | Is the value of the lump sum claimed in the report in line with the amount set in the Grant Contract? |  |  |

1. **Expenditure Verification - Category of expenditure - TRAVEL AND SUBSISTENCE COSTS**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes/No****Not Applicable**  | **Remarks** |
| 1 | Are travels other than the travels related to the project tasks planned in the project? |  |  |
| 2 | Is each travel documented (agenda, invitation, authorization of the mission, tickets, bills, invoices, mission report)? |  |  |
| 3 | Has the travel expenditure been incurred and settled in accordance with the national legislation and internal regulations of the beneficiary (amount of per diems / lump sums, etc.)? |  |  |
| 4 | In cases when food was provided by an organizer of a meeting, was the amount of per diems reduced accordingly? |  |  |
| 5 | Were the private means of transport (TAXI, company car, private car) selected in accordance with the Programme rules? |  |  |
| 6 | Is the travel time consistent with the date of the event?*(arrival and departure time is not longer than 1 day from the start and the end of the event. In case of a longer stay, were the cost savings proved?)* |  |  |
| 7 | /if applicable/Are the costs of travel outside the Programme area eligible, according to the Programme rules? |  |  |

1. **Expenditure Verification - Category of expenditure - EQUIPMENT AND SUPPLIES**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes/No****Not Applicable**  | **Remarks** |
| 1 | Has the beneficiary submitted contracts with contractors providing equipment and supplies? |  |  |
| 2 | Has the beneficiary submitted a delivery acceptance note or is there a relevant information attached to the invoice? |  |  |
| 3 | Has the equipment been purchased/supplies delivered necessary for the project and foreseen in the Grant Contract and its annexes? |  |  |
| 4 | Is the scope of performed deliveries consistent with contracts with each contractor? |  |  |
| 5 | Has the equipment/supplies been delivered within the deadlines indicated in the contracts with each contractor? |  |  |
| 6 | Has the equipment/supplies been delivered at the price agreed in the contracts with each contractor? |  |  |
| 7 | Has the expenditure under verification been incurred in accordance with the public procurement law (national, EU or Programme regulations)? Should the public procurement procedures been applied?/if YES, in the Remarks please indicate if the appropriate checklist for control of public procurement has been filled in/ |  |  |
| 8 | In case a beneficiary resigned from carrying out the procedures of public procurement law, was it entitled to do this? |  |  |
| 9 | Has the expenditure under verification been incurred in accordance with the principle of competitiveness? Should they have been incurred in line with this principle?[[1]](#footnote-2) |  |  |
| 10 | In case a beneficiary resigned from carrying out procedures in accordance with the principle of competitiveness, was it entitled to do this? |  |  |
| 11 | In case a beneficiary made changes to the concluded contracts / signed annexes, where they compatible with the provisions and contracts concluded with each contractor? |  |  |
| 12 | /if applicable/If a cost of the workplace equipment was made - is the workplace equipment assigned to the employee performing the tasks within the project? |  |  |
| 13 | /if applicable/If the beneficiary purchased used fixed assets, are they compatible with the Programme rules? |  |  |
| 14 | Have the purchased fixed assets been included in the fixed assets record? |  |  |
| 15 | Is the serial number of the fixed assets equal to the number entered in the fixed assets record? |  | *Refers to the on-the-spot control* |

1. **Expenditure Verification - Category of expenditure –SERVICES**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes/No****Not Applicable**  | **Remarks** |
| 1 | Has the beneficiary submitted the contract with the contractor? |  |  |
| 2 | Has the beneficiary submitted the service acceptance note or is there a relevant information attached to the invoice? |  |  |
| 3 | Is the scope of performed services consistent with contracts with each contractor and the Grant contract and its annexes? |  |  |
| 4 | Have the services been provided within the deadlines indicated in the contracts with each contractor? |  |  |
| 5 | Has the expenditure under verification been incurred in accordance with the public procurement law? Should they have been?/if YES, in the Remarks please indicate if the appropriate checklist for control of public procurement was filled in/ |  |  |
| 6 | In case a beneficiary resigned from carrying out the procedures in accordance with the public procurement law, was it entitled to do this? |  |  |
| 7 | Has the expenditure under verification been incurred in accordance with the principle of competitiveness? Should they have been?/if YES a checklist to examine the principle of competitiveness and information on the outcome of this verification should be attached/ |  |  |
| 8 | In case a beneficiary resigned from carrying out the proceedings in accordance with the principle of competitiveness, was it entitled to do this? |  |  |
| 9 | Does the contract with the contractor clearly state the duties, contract duration and due remuneration? |  |  |
| 10 | Was the scope of services performed performed made at the price agreed in the contract with the contractor? |  |  |
| 11 | Is there evidence of task performance by the contractor? |  |  |
| 12 | In case a beneficiary made changes to the concluded contracts / signed the annexes, where they compatible with the provisions and contracts concluded with each contractor? |  |  |
| 13 | Has the beneficiary provided evidence of each training / event? |  |  |
| 14 | Does the provided documentation confirm that a training / an event was held for the target group specified in the Grant Contract and its annexes? |  |  |
| 15 | Were external services outsourced to another beneficiary participating in the project? |  |  |

1. **Expenditure Verification - Category of expenditure - INFRASTRUCTURE COMPONENT**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes/No /****Not applicable** | [**Remarks**](http://www.linguee.pl/angielski-polski/t%C5%82umaczenie/comments.html) |
| 1 | Has the beneficiary submitted contracts with each contractor? |  |  |
| 2 | Has the beneficiary provided an acceptance note or put relevant remarks on the invoices? |  |  |
| 3 | Has the works been foreseen in the Grant Contract and its annexes? |  |  |
| 4 | Is the scope of the works performed consistent with the contracts with each contractor? |  |  |
| 5 | Are the purchased fixed assets used for the purpose specified in the Grant Contract and its annexes? |  |  |
| 6 | Has the scope of works been done at the price agreed in the contract with each contractor? |  |  |
| 7 | Has the content scope been implemented within the deadline indicated in the contract with each contractor? |  |  |
| 8 | In case of the acquisition of real estate, have the limits, laid down in the Programme documents, been exceeded? |  |  |
| 9 | Was the acquisition cost of the property shown in the project in the correct amount / proportion? |  |  |
| 10 | Has the expenditure under verification been incurred in accordance with the public procurement law? Should they have been? |  | *If YES, in the remarks / comments please enter if and when the appropriate checklist for control of public procurement was filled in.* |
| 11 | In case a beneficiary has resigned from carrying out the procedures in accordance with the public procurement law, was it entitled to do this? |  |  |
| 12 | Has the expenditure under verification been incurred in accordance with the principle of competitiveness? Should they have been?/if YES, a checklist to examine the fulfillment of the principle of competitiveness and information on the outcome of this verification should be attached / |  |  |
| 13 | In case a beneficiary resigned from carrying out the procedures in accordance with the principle of competitiveness, was it entitled to do this? |  |  |
| 14 | In case a beneficiary made changes to the concluded contracts / signed the annexes, where they compatible with the provisions and contracts concluded with each contractor? |  |  |
| 15 | Have legally required permits and documents (e.g. building permit, the application works, environmental decision, the assessment of impacts on the environment) been delivered? |  |  |
| 16 | Is there a document confirming the right to dispose of the property / place of investment / construction works in existence? |  |  |

1. **Expenditure Verification - Category of expenditure - ADMINISTRATIVE COSTS**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes / No /** **Not applicable** | **Remarks** |
| 1 | Does the flat rate exceed the rate approved in the Grant Contract and its annexes excluding costs incurred in relation to the provision of infrastructure? (Please check if the beneficiary has correctly calculated the amount of the eligible expenditure according to the rate of the flat rate indicated in the Grant Contract and its annexes). |  |  |
| 2 | If a beneficiary received a flat rate for indirect costs (postal, courier and similar services, archive, office supplies and other consumables, office maintenance, office rental, insurance, telephone, electricity, heating, cleaning of bank charges) weren’t these costs presented in the list of expenditure as the real costs?(please make sure that costs contained by the flat rate have not been listed as real costs) |  |  |

1. **Control of compliance with the information and visibility requirements**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes / No /** **Not applicable** | **Remarks** |
| 1 | Do the information and visibility activities and materials contain the necessary information according to the Programme requirements, including the logo of the Programme, the EU symbol, containing information about the Programme co-financing? |  |  |
| 2 | Have the fixed assets, e.g. the room where the event took place (e.g. conference, training, office supplies / publications) been marked in accordance with the Programme rules? |  |  |
| 3 | Has the Beneficiary informed the public of the received support by the Programme by posting [if there is any] a brief description of the operation, proportional to the level of support, including its objectives and results, and highlighting the EU financial support on its website / if the obligation arises from the Programme rules/? |  |  |
| 4 | Has the Beneficiary respected the Programme rules on information and promotion? |  |  |
| 5 | Are costs incurred for the information and visibility activities necessary to achieve the objectives of the project? |  |  |

1. **Control of the filling the task in the Project by lead beneficiary**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes / No /** **Not applicable** | **Remarks** |
| 1 | Has the Lead Beneficiary provided the other beneficiaries with their part of the pre-financing payments in accordance with the partnership agreement and with the grant contract, as soon as possible and in total? |  |  (Please enter the date of receipt of payment) |
| 2 | Has the Lead Beneficiary deducted or suspended any amounts or imposed any specific fees or other charges with equivalent effect which would cause a decrease in the amount of advances to the other beneficiaries? |  |  |

1. **Control of compliance with other EU rules**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes / No /** **Not applicable** | **Remarks** |
| 1 | Was there any evidence that the project activities do not comply with the EU horizontal objectives of environmental protection? |  |  |
| 2 | Was there any evidence that the project activities do not comply with the EU horizontal objectives of equal opportunities and non-discrimination as well as equality between men and women? |  |  |
| 3 | Was there any evidence that the project activities, outputs and results do not respect the provisions regarding the accessibility of disabled persons? |  |  |
| 4 | Was there any evidence that the project excludes other target groups based on sex, racial or ethnic origin, religion or belief, disability, age or sexual orientation? |  |  |
| 5 | Was there any evidence of the violation of the EU rules on state aid, i.e. it can be confirmed that a) project activities are in line with the Grant Contract and its annexes and do not raise any new issuesb) project activities do not create an economic advantage for a partner or a third party and are without potential impact on competition, but serve a general common interest.*(Concerns only Polish beneficiaries)* |  |  |
| 6 | In case there are activities of the project partner that are not defined as state aid in the Grant Contract and its annexes, are these activities of noneconomic nature?*In this context, non-economic means:**The beneficiary does not undertake any activities for which a market exists; or**The beneficiary does not offer goods/ services for which a market**exists; or**The beneficiary does not implement activities in the context of the**project that could be carried out by a private operator which intends**to make profit (even if it is not the intention within the project); or**The beneficiary does not provide goods/services in the context of**the project that could be provided by a private operator which intends**to make profit (even if it is not the intention within the project); or**The beneficiary does not construct infrastructure (e.g. port**infrastructure) that shall be exploited economically and is not and is not available for public use free of charge.* *(Concerns only Polish beneficiaries)* |  |  |

1. **Other elements of expenditure eligibility verification**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes No** **Not applicable** | **Remarks** |
| 1 | During the control of the estimation of the value of the public contracts, has the auditor obtained assurance that the beneficiary had not split the contract into parts by, for example,• analysis of the procurement plan,• analysis of concluding contracts in terms of scope / type,• analysis of planned expenditure during project implementation in terms of convergence of scope / type. |  |  |
| 2 | Was it ensured during the expenditure verification that the following expenditures were not reported as eligible:a) debt and debt service charges (interest);b) provisions for losses or liabilities,c) costs declared by the beneficiary and already financed from the Union budget,d) purchase of land or buildings for an amount exceeding 10% of the eligible expenditure of the project,e) foreign exchange losses,f) duties, taxes and charges, including VAT, except where no recovery is possible under applicable national tax laws, unless otherwise specified in the relevant provisions agreed with partner countries involved in cross-border cooperation,g) loans to third parties,h) fines, financial penalties and expenditure related to litigation,i) contributions in kind, including volunteering. |  |  |
| 3 | During the check of expenditure, including the public procurement procedures, has the auditor come across any evidence of fraud? |  | *In case of answer “YES” the JTS shall be informed immediately*  |

**SUMMARY**

**( Obligatory Part)**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Question** | **Yes No** **Not applicable** | **Remarks** |
| **1** | Is the expenditure in the submitted report so far consistent with the eligibility rules in force in the Programme, as specified in the Programme Manual? |  |  |
| **2** | Is the project documentation kept in a way that ensures availability, confidentiality and security, and the correct audit trail? |  |  |
| **3** | Was any ineligible expenditure found during the audit? |  |  |
| **4** | Was a conflict of interest identified or are there any indications that such a conflict may exist? |  |  |
| **5** | Does the auditor identify risks for proper project implementation? |  |  |
| **6** | Is there a need for the beneficiary to correct the project reports submitted so far? |  |  |
| **7** | Is there any need to notify the JTS that ineligible expenditure was found and the need to initiate the procedure for recovery of incorrectly made payments? |  |  |
| **8** | Have recommendations from previous audits of the project been implemented? /if applicable/ |  |  |
| 9 | If some irregularities have been found during previous controls, has the related expenditure been properly presented for further settlement in the amount/proportion accepted? |  | *Please consider the results of previous controls (i.e. public procurement controls, control of the rule of competitiveness, on the spot control, etc.)* |
| **NOTES** |  |
| **ANNEXES** | *- e.g. list for ex-post controls of public procurement procedures, etc.* |

|  |  |
| --- | --- |
| **Auditor’s data** |  |
| **Name**  |  |
| **Signature**  |  |
| **Date** |  |

1. In case of Polish beneficiaries, the auditor shall fill in the checklist constituting Annex 11 to the *Guidelines on expenditure verification* [↑](#footnote-ref-2)