



European  
Commission



# *Audits for COFUND – H2020*

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# Audits in general

- *Focus is on Financial Audit*
- *Audit cycle*
  - **LoA, info requested before the audit takes place**
  - **On the spot mission**
  - **Contradictory procedure**
  - **Final audit report + Letter of Closure**





# Audits in general

- *Selection of Beneficiaries*
  - **Randomly selected by Commission's central audit service or**
  - **Top-Beneficiary or**
  - **Risky cases, leads from "the outside", OLAF or REA operational services (e.g. issues, irregularities etc.).**





# Audits in particular for MSCA

- **Focus on events triggering the reimbursements of flat rates;**
- **Controls of eligibility conditions of work and promotion of the action.**





# **Audit documentation:**

## **Payroll and HR dpt.:**

- a) Payslips
- b) CV's (ER or ESR) + social media
- c) Employment contracts (signed and original)
- d) bank statements

## **Other dpt.:**

Lab books, access rights, attendance list, conference abstract, library records, travel expenses, diplomas, publications, emails...

Timesheets not mandatory but appreciated.





- *Key controls*
  - **Full time / Part time ?** (financial impact)
  - **Required work experience and mobility rules of candidates:** not have resided in the country of the host organisation for more than 12 months in the 3 years immediately prior the reference date (exception in the Annex 1).
    - Short stays as holidays or/and Compulsory military service or/and Refugee Convention 1951→ not considered.
    - **HOW:** ID card, residence permit, registration documentation, lease agreement, bills,...
  - **Financial Agreements :** contracts and payments made to the researcher;
  - **Evidence of the presence of the fellows:** (Ingoing / Outgoing)
  - List of projects granted by the E.U.



## *Specific controls:*

- **Vacancies publications (Euraxess)**
- **Evidence of the call to engage the experienced researchers:**
  - the call shall be open, transparent, impartial, merit-based and equitable
  - Gender balance.
  - **HOW:** 1) recruitment procedure and report  
2) Absence of Conflict of Interests → self declaration
- **Same working conditions as the local researcher:**
  - Interviews;
  - Access to infrastructure
- **Code of conduct** (Researcher is informed?)
- **Other:** 1) Researcher is on a MSCA prog;  
2) Questionnaire (2y later)  
3) Promotion of the action

# Audits in particular for Cofund

- *Some recurring findings of Cofund audits (FP7)*
  - **With financial impact**
    - **Adjustments in fellowship months, due to**
      - clerical errors,
      - early terminations or delays not taken into account,
      - Fellow worked not full time,
      - Fellow showing to be elsewhere instead of at the premises,...
    - **Costs not claimed for some fellows**
    - **Costs claimed, but fellows never started;**
    - **Etc.**







# Audits in particular for Cofund

- *Some findings of Cofund audits Without financial impact :*
  - **Promotion of the Action**
  - **Information on EU Emblem**
  - **Other:** 1) Researcher is on a MSCA prog;  
2) Questionnaire (2y later)





- ✓ Charter & Code for Researchers  
<https://euraxess.ec.europa.eu/jobs/charter>
- ✓ EURAXESS Publication of vacancies  
<https://euraxess.ec.europa.eu/user>
- ✓ Audits on Participant Portal (H2020 Online Manual)  
[http://ec.europa.eu/research/participants/docs/h2020-funding-guide/grants/grant-management/checks-audits-reviews-investigations\\_en.htm](http://ec.europa.eu/research/participants/docs/h2020-funding-guide/grants/grant-management/checks-audits-reviews-investigations_en.htm)
- ✓ Indicative Audit Programme  
[http://ec.europa.eu/research/participants/data/ref/h2020/other/gm/audit/h2020-iap\\_en.pdf](http://ec.europa.eu/research/participants/data/ref/h2020/other/gm/audit/h2020-iap_en.pdf)
- ✓ Annex I to Letter of Announcement (required supporting documents)  
<http://europa.eu/!UY84cD>