



# Audit des projets COFUND

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# Content

1. Audits in general
2. Audits specific to MSCA-COFUND



# Audits in general



# Audits in general



**1) Focus is on Financial Audit**

**2) 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

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



# Audits specific to MSCA-COFUND



# Article 20 of the Grant Agreement



- “The beneficiaries must — at least until the time-limit set out in the Data Sheet (see Point 6) — **keep records and other supporting documents to prove the proper implementation of the action** in line with the accepted standards in the respective field (if any).
- In addition, the beneficiaries must — for the same period — **keep adequate records and supporting documents to prove the number of units declared**; beneficiaries do not need to keep specific records on the actual costs incurred”.

# 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

## Operations:

Lab books, access rights, attendance list, conference abstract, library records, travel expenses, diplomas, publications, emails...  
Timesheets not mandatory but appreciated.



# Key controls

## 1) **Full time / Part time?** (financial impact)

Required work experience and mobility rules of candidates: “Researchers must not have resided or carried out their main activity (work, studies, etc.) in the country of the recruiting beneficiary for more than 12 months in the 36 months immediately before their recruitment date”.

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,...

## 2) **Financial Agreements:** contracts and payments made to the researcher

## 3) **Evidence of the presence of the fellows**

## 4) **List of projects granted by the EU**

# Specific controls

## 1) Vacancies publications (Euraxess)

## 2) Evidence of the call to engage the researchers:

- The call shall be open, transparent, impartial, merit-based and equitable
- Gender balance

## HOW:

- Recruitment procedure and report
- Absence of Conflict of Interests → self-declaration

# Specific controls

## 3) Same working conditions as the local researcher:

- Interviews
- Access to infrastructure

## 4) Code of conduct (Is researcher informed?)

### Other:

- Researcher is on a MSCA programme
- Evaluation and Follow-up (2y after) Questionnaires
- Promotion of the action (EU emblem...)

# Common errors

## With financial impact:

### 1) Adjustments in fellowship months, due to:

- a) clerical errors, (i.e. wrong encoding of the start date of the contract)
- b) early terminations or delays not considered
- c) fellow worked but not full time
- d) fellow showing to be elsewhere instead of at the premises

### 2) Costs not claimed for some fellows

### 3) Costs claimed, but fellows never started

# Audits in particular for COFUND

## Some findings of COFUND audits without financial impact:

- 1) Acknowledgment of EU funding
- 2) Information on EU Emblem
- 3) Others:
  - Researcher is on a MSCA prog
  - Questionnaire (2y later)

# Documentation

1. Charter & Code for Researchers
2. EURAXESS Publication of vacancies
3. Audits on Participant Portal (Horizon Europe Online Manual)
4. Indicative Audit Programme (Horizon Europe)\*
5. Annex I to Letter of Announcement (required supporting documents)

\* *The Indicative Audit programme for HE is currently being drafted. In the meantime, the one of H2020 can be used as the guidance provided is also relevant for most of the checks that will be carried out for the MSCA-COFUND actions.*

# Merci