



| **FUEL CELLS AND HYDROGEN** | JOINT UNDERTAKING

FCH 2 JU Financial Workshop

H2020 Audits

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Key messages



First level of audit -> CFS -> appointed by the beneficiary

Second level of audit -> appointed / done by the EC

How to avoid errors in audits - > survey & discussion



Certificate on Financial Statements - CFS

Conditions



CFS

Obligation: <u>One</u> CFS at **final period** if **FCH requested contribution** for the direct costs (excluding SME owner costs) is \geq 325,000 Euro

Costs: eligible under the category ODC (Other Direct Costs) + 25% of indirect costs in the final period

Expectations: Annex 5 to the Grant Agreement - Model for the Certificate on the Financial Statements http://ec.europa.eu/research/participants/data/ref/h2020/mga/gga/h2020-mga-gga-multi_en.pdf#page=115



Commission Audits

Conditions



H2020 audits

When?

At any moment after payment of the first cost claim (first reporting period) and up until 2 years after the payment of the balance

Expectations?

Indicative Model Audit Programme – available in the Participant Portal http://ec.europa.eu/research/participants/data/ref/h2020/other/gm/audit/h2020-iap_en.pdf



Survey



9 questions to answer YES / NO

Objective: to provide an overview on potential areas of risks

Followed by discussion with external auditors



Survey



https://pollev.com/laurentsamyn066

Do you keep timesheets with the 6 minimum requirements?





Survey





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Do you use 1720 standard for annual productive hours?



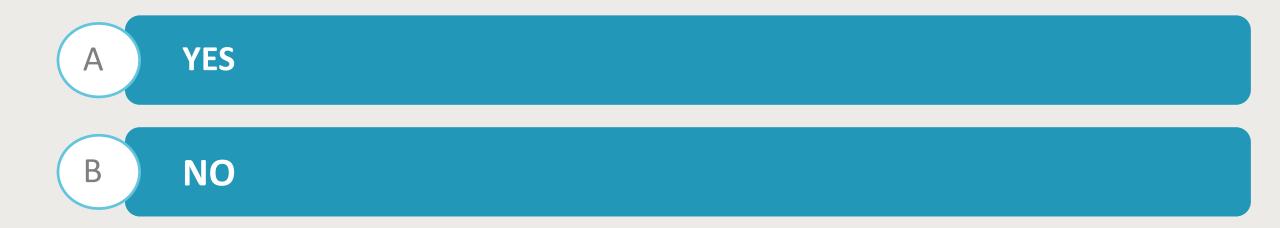


Survey



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In case you use services of in-house consultants, do you have contracts directly with the persons (i.e. not with an agency)?





Survey



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In case of an SME owner without salary, does the SME owner use unit costs (pre-defined rate) to calculate salary / personnel costs?





Survey



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Do you have evidence on selection of a supplier? (e.g. three offers, justification due to technical specificity)





Survey



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Were all affiliated entities, working in the project, identified in the Annexes to Grant Agreement?





Survey





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Was the subcontracting foreseen in the Annexes to Grant Agreement?





Survey



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Do you have evidence that purchases from affiliates were made following the principle of best value for money?





Survey



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In case of past audit, did you implement all recommendations relevant for H2020?









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