

ANNEX A6: Terms of reference for an agreed-upon procedures engagement for a Twinning Grant Contract

EXTERNAL ACTION OF THE EUROPEAN UNION

‘CONTRACTUAL EXPENDITURE VERIFICATION’

TERMS OF REFERENCE FOR AN AGREED-UPON PROCEDURES (AUP) ENGAGEMENT FOR A TWINNING GRANT CONTRACT

- **How to use this terms of reference MODEL**

- **(also applies to Annex 1)**

- **insert** the information requested between the <...>
- **choose** the optional text between [...] highlighted in grey when applicable or delete
- **delete** all yellow instructions and the present text box

The present terms of reference apply to the inspection of expenditure declared in financial reports under the following contracts:

1) Grant Contract¹ number and title of the action: <...>

[2) Grant Contract² number and title of the action: <...>]

<Repeat contracts/reports as applicable>

Detailed information is provided at the cover page of Annex 1

1 Contract in relation to which the financial report subject to agreed-upon procedures is issued. The contract established with the Practitioner will be identified as "Agreed-Upon Procedures Engagement Contract".

2 Contract in relation to which the financial report subject to agreed-upon procedures is issued. The contract established with the Practitioner will be identified as "Agreed-Upon Procedures Engagement Contract".

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1. Introduction

The present document and the Annexes listed in Section 8 are the terms of reference ('ToR') on which the Coordinator (the term "Coordinator" refers to the (Lead) Member State Partner) agrees to engage 'the Practitioner'³ to perform an agreed upon procedures engagement on reported expenditure.

Where in these ToR the 'Contracting Authority' is mentioned, this refers to the <European Commission or name of another contracting authority>, which has signed the Twinning Grant Contract with the (Lead) Member State Partner and is providing the grant funding. The Contracting Authority is not a party to this agreement.

These ToR are an integral part of the contract concluded between the Coordinator and the Practitioner.

They apply to engagements contracted by the Coordinator and cover the agreed-upon procedures on expenditure incurred under the EU financed contract(s) on the cover sheet.

2. Objectives and context

The objective of the Agreed-Upon Procedures (AUP) is to provide the Contracting Authority with factual findings to be able to assess that the costs and revenue declared by the Coordinator in the financial report on which the payment request is based are real, accurately recorded and eligible in accordance with the grant agreement.

The Practitioner is expected:

- to carry out the agreed-upon procedures listed in Annex 2, and
- to issue AUP reports based on the template in Annex 3.

The Contracting Authority will use the AUP report in order to draw their own conclusions from the work performed by the Practitioner on the eligibility of the reported expenditure and eventually decide on the approval of the respective payment request.

The Practitioner is not expected to provide an audit opinion.

The AUP engagement will be performed as fieldwork at the location indicated in Annex 1. <A desk review shall be performed in exceptional and duly justified circumstances only. The reasons to conduct a desk-review shall be stated in the AUP report.>

3. Standards and Ethics

The Practitioner shall undertake this engagement in accordance with:

- the International Standard on Related Services ('ISRS') 4400 (Revised) Agreed-Upon Procedures Engagements as promulgated by the IFAC;
- the IFAC International Code of Ethics for Professional Accountants (including International Independence Standards), developed and issued by IFAC's International Ethics Standards Board for Accountants (IESBA), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, professional behaviour ("IESBA Code").

³ Any reference to the term 'practitioner' in the present Terms of Reference shall be understood as corresponding to the term 'auditor' for the purpose of Annex II to the twinning grant contract subject to agreed-upon procedures.

Although ISRS 4400 (Revised) provides that independence is not a requirement for AUP engagements, the Coordinator requires that the Practitioner is independent from the Coordinator and complies with the independence requirements of the IESBA Code.

4. Requirements for the Practitioner

4.1. General Requirements

By agreeing to these ToR, the Practitioner confirms meeting at least one of the following conditions:

- The Practitioner is a member of a national accounting or auditing body or institution which in turn is a member of the International Federation of Accountants (IFAC).
- The Practitioner is a member of a national accounting or auditing body or institution. Although this organisation is not member of the IFAC, the Practitioner commits to undertake this engagement in accordance with the IFAC standards and ethics set out in these ToR.
- The Practitioner is registered as a statutory auditor in the public register of a public oversight body in an EU member state in accordance with the principles of public oversight set out in Directive 2006/43/EC of the European Parliament and of the Council (this applies to auditors and audit firms based in an EU member state)⁴.
- The Practitioner is registered as a statutory auditor in the public register of a public oversight body in a third country and this register is subject to principles of public oversight as set out in the legislation of the country concerned (this applies to auditors and audit firms based in a third country).

4.2. Qualifications and experience

- The Practitioner will engage staff with appropriate professional qualifications and suitable experience with IFAC standards and with experience in verifying financial information of entities comparable in size and complexity to the Coordinator. In addition, the engagement team leader⁵ should have a minimum experience of 5 years in audit, agreed-upon procedures and /or assurance engagements.
- Experience with programmes and projects related to External Relations funded by national and/or international donors and institutions. Experience with EU funded External Aid actions is desirable.
- Experience with audits/verifications/ AUP of Twinning grants contracts is desirable.
- Sufficient knowledge of relevant laws, regulations and rules in the country concerned. This includes but is not limited to taxation, social security and labour regulations, accounting, and reporting.
- Fluency in [language of the Coordinator] and [when supporting documentation of the expenditures is in a different language, fluency in that language should also be a requirement]. Fluency in secondary languages can be ensured by members of the team or by any other means.

⁴ Directive 2006/43 of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253 EEC.

⁵ The team leader is in charge of the coordination and performance of the fieldwork.

5. Scope

Contracts and Financial Reports covered by these ToR

The Contract(s) and Financial Reports subject to this AUP engagement on expenditure are indicated on the cover sheet and in Annex 1.

The AUP report shall cover all expenditure not covered by any previous expenditure verification.

6. Agreed-Upon Procedure Process and Methodology

6.1. Preparation of the agreed-upon procedures engagement

The Practitioner shall prepare the AUP engagement and agree on the timing of the fieldwork. The Practitioner will then also confirm with the Coordinator the location(s) indicated in Annex 1 and ensure that relevant supporting documents as well as key staff will be available during the engagement.

6.2. Preparatory Meeting, Fieldwork, Desk Review

[The Coordinator foresees a preparatory meeting with the Practitioner which will be held [<Choose either one or both> by conference call or at <name and address of the meeting place should be clearly stated>].

The fieldwork shall commence as soon as possible and not later than <number> calendar days after the signature of the AUP engagement contract or the date of availability of the Financial Report (i.e. financial report, supporting documents and other relevant information).

6.2.1 Sampling

The sample size and composition will be determined by applying the sampling instructions provided in Annex 2 of these Terms of Reference.

6.2.2. Fieldwork

The main task during the fieldwork is to perform the agreed-upon procedures (Annex 2, Section 2).

Key information about the agreed-upon procedures process must be provided in the AUP Report (Annex 3– Model for Agreed-Upon Procedures Report, Section 4).

6.2.3. Debriefing Memo and Closing Meeting

At the end of the fieldwork the Practitioner should organize a closing meeting with the Coordinator to present the findings, obtain its initial comments and agree on additional information to be provided at a later date.

6.2.4. Documentation and Agreed-upon procedures evidence

The evidence to be used for performing the procedures in Annex 2 is all financial and non-financial information which makes it possible to examine the expenditure declared in the Financial Report.

The Practitioner documents evidence to support the AUP report and establishment of findings, and evidence that the work was carried out in accordance with ISRS 4400 (Revised) and these ToR.

6.3. Reporting

6.3.1. Structure and Content of the Report

The deliverable consists of the Agreed-Upon Procedure Report (AUP report) and the following Annexes:

Annex 3.1: Financial reports provided by the Coordinator;

Annex 3.2: Table of transactions - provided as Excel file⁶;

Annex 3.3: Table of differences - provided as Excel file.

Annex 3.4: Table of procedures to be performed – provided as Excel File.

The use of the template for AUP report and its Annexes (Annex 3 of these ToR) is **compulsory**.

If the agreed-upon procedures scope covers Financial Reports related to different Contracts, a separate and specific AUP report should be issued for each Contract.

The report should be presented in <language>. When the reporting language is not English, a summary of the findings in English should be presented.

The Practitioner will submit within <number of working days to be indicated by the Coordinator> working days of the conclusion of the field work a draft report to the Coordinator for comments to be received within <number of working days to be indicated by the Coordinator> working days. Following expiration of this deadline, the Practitioner will provide the final report to the Coordinator within <number of working days to be indicated by the Coordinator> working days from the receipt of the comments (if any).

Given that the report is part of the Coordinator's payment request, its content shall be scrutinised by the Contracting Authority in terms of accuracy, completeness and quality. Failing to report as per the above instructions could imply the rejection of the report by the Contracting Authority, suspension or rejection of the payment request and re-performance of agreed-upon procedures if needed.

6.3.2. Findings and Recommendations

The findings shall be reported in accordance with the formats and criteria specified in the AUP report template (Annex 3). The description of findings will include the criteria applied (e.g. art. xx of the General Conditions of the Contract), the facts and the findings of the Practitioner.

The AUP report should include all financial findings made by the Practitioner, regardless of the amount involved. Changes in the findings occurring between the draft and final report as a result of the consultation procedure should be clearly and sequentially reported.

7. Other Matters

7.1. Subcontracting

The Practitioner shall not subcontract without prior written authorisation from the Coordinator and the Contracting Authority.

7.2. List of links to the EC and DG INTPA / DG NEAR financial framework and related training tools

[EU Financial Regulation \(europa.eu\)](http://europa.eu)

[eCompanion - RELEX Internal Wiki - EN - EC Extranet Wiki \(europa.eu\)](#)

⁶ The Excel file can be downloaded from [Twinning - European Commission \(europa.eu\)](#).

[EU International Partnerships Academy \(europa.eu\)](http://europa.eu)

[INTPA Academy courses](#)

8. Annexes

Annex 1 – Engagement Context / Key Information

Annex 2 – Guidelines for the sampling and Agreed-Upon Procedures

Annex 3 – Model for Agreed-Upon Procedures Report

Annex 4 – Guidelines for application of Agreed-Upon Procedures

Annex 1: Engagement Context / Key Information

Contract⁷ and report summary

[Annex to be completed by the Coordinator]

Information about the Grant Contract	
Reference number and date of the Grant Contract	< Contracting Authority's reference for the Grant Contract>
Grant contract title	
Country of implementation	
Coordinator	< full name and address of the Coordinator as per the Grant Contract>
Beneficiary(ies) and affiliated entity(ies)	< full name and address of the Beneficiary(ies) and related affiliated entity(ies) as per the Grant Contract>
Start date of the implementation period of the Action	
End date of the implementation period of the Action	
Financial Report(s) subject to agreed upon procedures:	<DD/MM/YYYY-DD/MM/YYYY> <DD/MM/YYYY-DD/MM/YYYY> <DD/MM/YYYY-DD/MM/YYYY>
Total amount received to date by the Coordinator from Contracting Authority	< Total amount received as per dd.mm.yyyy>
Total amount of the payment request	< provide the total amount requested for payment as per Annex V to the Special Conditions for Grant Contracts (Payment Request for a grant contract for European Union external actions) >
Contracting Authority	[<Provide the name, position/title, phone and E-mail of the contact person at the Contracting Authority>. (To be completed only if the Contracting Authority is not the Commission.)]
Practitioner	< Name and address of the audit firm and names/positions of the auditors>

⁷ Contract in relation to which the financial report subject to verification is issued. The contract established with the Practitioner will be identified as "Agreed-Upon Procedures Engagement Contract".

A Logistics		
Issue	Question	Reply
Locations	1. Where do the Coordinator and other Beneficiary(ies) and affiliated entity(ies) retain the accounting records?	
	2. Where do the Coordinator and other Beneficiary(ies) and affiliated entity(ies) retain the original supporting documents?	
	3. Where were contractual activities carried out?	
	4. Where are key project staff available to provide information and explanations?	
Languages	5. Which is the contractual language?	
	6. Which is the language of the accounting records?	
	7. Which are the languages of supporting documents?	
	8. Which languages are spoken by key project staff?	

B Contractual Conditions		
Contract amount	9. What is the total amount of the contract?	
EC contribution	10. What is the amount of the EC contribution?	
Other contributions	11. Which are the other sources of funding (including the Coordinator)?	Source 1 / amount
		Source 2 / amount
		Source 3 / amount
		Source 4 / amount
		Source 5 / amount

C Financial Report (enclosed as Annex 1.1)			
Financial report	12. Approximately how many expense transactions have been reported / are expected to be reported in the Financial Report?		
	13. What is the distribution of these transactions (e.g. capital expenditure, operating expenditure, fees, simplified costs, per diem, etc.)	Budget Heading	N° of transactions
		Human Resources	

		Travel	
		Equipment and supplies	
		Etc...	
	14. To what extent have Project transactions been carried out in cash?	[high, medium, low]	
	15. In which currencies has expenditure been incurred?		
	16. What is the reporting currency?		
	17. How many other Financial Reports have already been presented by the Coordinator under this contract?		

D Procurement

Procurement	18. How many procurement procedures have been undertaken during the period covered by the Financial Report?	
	19. Was the EC involved in any of the procurement procedures referred to in question 18 (e.g. ex-ante verifications or derogations to the rule of origin)?	
	20. Are works done and supplies delivered under the contract located centrally or are they dispersed?	

E Subcontracting

Subcontracting	21. Have any of the Action's activities been subcontracted?	
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E Previous contracts verifications, audits or monitoring

Previous verifications, audits or monitoring	24. Which previous experience did the Entity have with EC contracts and associated regulations?	
	25. How many of the previously presented Financial Reports (if any) have been subject to audit/verification/AUP by external consultants contracted by the Coordinator?	
	26. Have any verification, audit or monitoring exercises other than those referred to under numeral 25 been carried out with regard to the contract or the Coordinator that are relevant for the scope of the current AUP?	

	27. Have any significant findings been raised under the exercises referred to in questions 25 and 26? If so, what are they?	
	28. Have any instances of fraud or irregularities been previously identified in dealings with the particular Entity?	

F Contact Details

Coordinator: <full name of the entity subject to audit>

Address		Country	
Phone		Fax	
Website			

Key contact

Annex 1.1: Financial Report(s) to be verified

Annex 1.2: Breakdown of expenditures (detailed list of transactions)

Annex 1.3: Narrative reports

Annex 1.4: Contract and riders, including all relevant Annexes

Annex 1.5: Previous reports, if any (audit, verifications, AUP)

Annex 2: Determination of the sample and Expenditure agreed-upon procedures

1. DETERMINATION OF THE SAMPLE

The Practitioner shall follow the following sampling instructions for the determination of the size and composition of the sample:

1. Human Resources

At least 20 transactions shall be selected or 10% of the total expenditures declared for this budget line, whichever number is the highest.

2. Travel

Full coverage is required if the population is below 5 transactions. Otherwise at least 5 transactions shall be selected or 10% of the total expenditures declared for this budget line, whichever number is the highest.

Full coverage is required if the population is below 5 transactions.

3. Equipment

Full coverage is required if the population is below 5 transactions. Otherwise at least 5 transactions shall be selected or 20% of the total expenditures declared for this budget line, whichever number is the highest.

Full coverage is required if the population is below 5 transactions.

4. Other costs, services

At least 10 transactions shall be selected or 10% of the total expenditures declared for this budget line, whichever number is the highest.

5. Other

At least 15 transactions shall be selected or 20% of the total expenditures declared for this budget line, whichever number is the highest.

2. EXPENDITURE Agreed-Upon PROCEDURES

The following procedures must be performed by the Practitioner unless they are irrelevant in relation to the eligibility criteria applicable to the contract type. Therefore, the Practitioner in consultation and agreement with the Coordinator, is required to gain appropriate understanding of such requirements in order to carry out only the relevant checks and properly apply the relevant eligibility requirements.

A	Financial Report
A.1	The financial report reconciles with the breakdown of expenditures
B	Budget
B.1	For variations between budget headings above 25% formal authorisations have been requested and obtained from the Contracting Authority.
C	Eligibility of expenditures
C.1.1	The expenditure was incurred by and pertains to the Coordinator and other Beneficiary(ies) and affiliated Entity(ies).
C.1.2	The expenditure was incurred during the contractual eligibility period.
C.1.3	The expenditure is necessary for the implementation of the contractual activities, reasonable and justified.
C.1.4	The expenditure is identifiable and verifiable (backed up by sufficient supporting documentation)
C.1.4	The expenditure is recorded in the accounting system of the Coordinator and other Beneficiary(ies) and affiliated Entity(ies).
C.1.5	The expenditure complies with the requirements of applicable tax and social legislation.
C.2.1	The expenditure is indicated in the contractual estimated budget.
C.2.2	The expenditure is recorded in the correct budget line.
C.3 C.4	Personnel related expenditures comply with the eligibility criteria set out in the general conditions and relevant annexes to the Specific Contract.
C.5 C.6	Travel related expenditures comply with the eligibility criteria set out in the general conditions and relevant annexes to the Specific Contract.
C.7	Equipment costs related expenditures comply with the eligibility criteria set out in the general conditions and relevant annexes to the Specific Contract.
C.8	Service, supply and works contracts related expenditures comply with the eligibility criteria set out in the general conditions and relevant annexes to the Specific Contract.

C.9	Subcontracting related expenditures comply with the criteria set out in the general conditions and relevant annexes to the Specific Contract.
C.7.1 C.8.1 C.9.1	For the expenditure items concerned, the Coordinator has complied with the contractual requirements for procurement as set out in Annex IV of the Grant Contract.
C.10	Expenditure declared under the simplified cost options respects the contractual requirements.
D	Non-eligible costs
D.1	Duties, taxes and charges, (e.g. VAT) included in the financial report cannot be recovered by the Entity unless otherwise provided for in the contractual conditions (accepted costs system).
D.2	Expenditure specifically considered ineligible by the contractual conditions is not included in the financial report.
E	Ex-change rates
E.1	The correct exchange rates are used where applicable according to the contractual conditions.
F	Contingency reserve
F.1	The contingency reserve has been established in accordance with the contractual conditions and its use authorised by the Contracting Authority.
G	Indirect costs
G.1	The indirect costs do not exceed the maximum contractual percentage of the eligible direct costs and do not include ineligible expenses or expenses already declared as direct ones.
H	Revenues
H.1	The revenues generated by the Coordinator in the execution of the contract are disclosed in the financial report and deducted from the declared expenditure, unless otherwise provided for in the contractual conditions.
I	Systemic Findings
I.1	The errors identified as a result of the application of procedures A to I are systemic according to the definition provided in the Guidelines for application of agreed-upon procedures.

Annex 3: Model for Agreed-Upon Procedures Report

<To be printed on Practitioner's letterhead>

Agreed-Upon Procedures Report for a Twinning Grant Contract
External Actions of the European Union
<Title of and number of the grant contract >

[...]

How this model should be completed by the Practitioner

- **insert** the information requested between the <...>
- **choose** the optional text between [...] highlighted in grey when applicable or delete
- **delete** all yellow instructions and the present text box

1. Objectives of the Agreed upon Procedures

Purpose of this Agreed-Upon Procedures Report

Our report is solely for the purpose of assisting <the Coordinator> in determining whether the expenditures declared in the financial report for the period from <XX/XX/XXXX to XX/XX/XXXX> are eligible as per provisions of the Twinning Grant Contract <contract reference, title and signature date>.

Responsibilities of the Engaging Party and the Responsible Party

<The Coordinator> has acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement.

The Practitioner, as identified by <the Coordinator>, is responsible for the subject matter on which the agreed-upon-procedures are performed.

Practitioner's Responsibilities

We have conducted the agreed-upon procedures engagement in accordance with the international Standard on Related Services (ISRS) 4400 (Revised), Agreed-Upon Procedures Engagements.

An agreed-upon procedures engagement involves our performing the procedures that have been agreed with <the Coordinator>, and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no presentation regarding the appropriateness of the agreed-upon procedures.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Professional Ethics and Quality Control

We have complied with the ethical requirements in the IFAC International Code of Ethics for Professional Accountants (including International Independence Standards), developed and issued by IFAC's International Ethics Standards Board for Accountants (IESBA), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, professional behaviour ("IESBA Code").

For the purpose of this engagement, although ISRS 4400 (Revised) provides that independence is not a requirement for AUP engagements, the Coordinator requires that the Practitioner is independent from the Coordinator and complies with the independence requirements of the IESBA Code.

Our firm applies International Standard on Quality Management (ISQM) 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements, and accordingly, maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Restriction on use and distribution

Our report is solely for the purpose set out in the first paragraph of this report and is restricted to those parties that have agreed to the procedures being performed.

2. Background information

2.1. Short description of the action subject to verification (as provided by the Coordinator)

Contract number and title:	<To insert>
Contract type	Twinning Grant Contract
Financial Report(s) subject to inspection	<DD/MM/YYYY-DD/MM/YYYY> <DD/MM/YYYY-DD/MM/YYYY> <DD/MM/YYYY-DD/MM/YYYY>
Coordinator and other Beneficiary(ies) and affiliated entity(ies)	<Identify the Coordinator and other Beneficiary(ies) and affiliated entity(ies) and provide key information about their legal form, nationality, size, main field(s) of activity and other elements deemed relevant – max 200 words>
Location(s) where the Contract is implemented	<To insert>
Contract execution period	<To insert>
Contract implementation status	< indicate on-going or completed >
General and specific objectives of the Contract	<As per Annex I of the Grant Contract>
Synthetic description of the activities, outputs and target group	<As per Annex I of the Grant Contract and narrative reports (if available)> <max 300 words>

2.2. Basic financial information of the Contract (at the time of the fieldwork)

2.2.1. Expenditure

Budget Headings	Budgeted Expenditure (amount)	Reported Expenditure (amount)
1. "..."		
2. "..."		
3. "..."		
4. "..."		
5. "..."		
6. "..."		
Total direct eligible costs		
Indirect costs		
Total eligible costs (excluding contingency reserve)		
Contingency reserve		
Total eligible costs		

2.2.2. Contributions

Source of Contribution	Budgeted Contribution (amount)	Actual Contribution (amount)
EU		
Coordinator		
Other Beneficiary(ies) and affiliated entity(ies)		
Other Donor 1		
Total		

2.2.3. Revenues

Revenue Types	Budgeted Revenues (amount)	Actual Revenues (amount)
Type "..."		
Type "..."		
...		
Total		

2.3. Financial Reports subject to agreed-upon procedures

See Annex 1.

3. Sample

The sample has been selected following the instructions provided in Annex 2 of the Terms of Reference. An overview of the population of transactions and the sample is presented below:

Report/invoice: <indicate the report/invoice number and cut-off dates>		
	Population	Inspected sample Value (% coverage)
Number of transactions		
Value of transactions EUR		

[If more than one financial report/invoice is inspected, repeat as applicable]

A complete list of the transactions included in the population is included in Annex 3.

4. Substantive testing

Short description of the testing process

<Confirm that the agreed-upon procedures established in the Annex 2 to the Terms of Reference were fully performed or disclose any scope limitation. Also confirm that the agreed-upon procedures were executed in accordance with the International Standard on Related Services (ISRS) 4400 (Revised), “Engagements to Perform Agreed-upon Procedures Regarding Financial Information”.>

<Provide the key information about the testing process. E.g:

- describe if the inspection work took place at the implementing partner's premises or as a desk review. If the latter took place, please state the reasons for undertaking the AUP as a desk review;
- whether qualified representatives of the auditee were present, if they were cooperative;
- if the supporting documentation was available in full, if additional documents had to be received after the fieldwork;
- if there were any scope limitations, etc. (max. 300 words)>

Procedures performed

A. Financial report

[No findings have been identified] or The following finding(s) has/have been identified:

Finding <number>	No.:	Title:
<Cluster A.X.X>		Procedure performed: <Procedure as per the Guidelines for application of agreed-upon procedures>
Description of the finding: <Reference to the contractual conditions (article(s) from the contract) not being complied with must be indicated here>. <Include a detailed description of the identified finding>		
Amount (EUR): <Finding value>		
Systemic finding: <Indicate if the finding is potentially systemic in nature or not according to procedure J>		
Root cause of the finding: <describe what caused the error>		

B. Budget

[No findings have been identified] or The following finding(s) has/have been identified:

Finding <number>	No.:	Title:
<Cluster B.1.1>		Procedure performed: <Procedure as per the Guidelines for application of agreed-upon procedures>
Description of the finding: <Reference to the contractual conditions (article(s) from the contract) not being complied with must be indicated here>. <Include a detailed description of the identified finding>		
Amount (EUR): <Finding value>		
Systemic finding: <Indicate if the finding is potentially systemic in nature or not according to procedure J>		
Root cause of the finding: <describe what caused the error>		

C. Eligibility of expenditures

[No findings have been identified] or The following finding(s) has/have been identified:

Finding <number>	No.:	Title:
<Cluster C.X.X>		Procedure performed: <Procedure as per the Guidelines for application of agreed-upon procedures>
Description of the finding: <Reference to the contractual conditions (article(s) from the contract) not being complied with must be indicated here>. <Include a detailed description of the identified finding>		
Amount (EUR): <Finding value>		
Systemic finding: <Indicate if the finding is potentially systemic in nature or not according to procedure J>		
Root cause of the finding: <describe what caused the error>		

<The Practitioner shall describe here any key allocations used by the Coordinator and/or affiliated entity(ies) to apportioned costs such as staff costs, office costs (e.g. rent, supplies, electricity, telecommunications, etc.), vehicle costs (e.g. fuel consumption), etc.>

< The Practitioner shall indicate here the number and type of procurement procedures carried out by the Coordinator and/or affiliated entity(ies) other than direct purchases/contracts>

D. Non-eligible costs

[No findings have been identified] or The following finding(s) has/have been identified:

Finding <number>	No.:	Title:
<Cluster D.X.X>		Procedure performed: <Procedure as per the Guidelines for application of agreed-upon procedures>
Description of the finding: <Reference to the contractual conditions (article(s) from the contract) not being complied with must be indicated here>. <Include a detailed description of the identified finding>		
Amount (EUR): <Finding value>		
Systemic finding: <Indicate if the finding is potentially systemic in nature or not according to procedure J>		
Root cause of the finding: <describe what caused the error>		

E. Ex-change rate

[No findings have been identified] or The following finding(s) has/have been identified:

Finding <number>	No.:	Title:
<Cluster E.X.X>		Procedure performed: <Procedure as per the Guidelines for application of agreed-upon procedures>
Description of the finding: <Reference to the contractual conditions (article(s) from the contract) not being complied with must be indicated here>. <Include a detailed description of the identified finding>		
Amount (EUR): <Finding value>		
Systemic finding: <Indicate if the finding is potentially systemic in nature or not according to procedure J>		
Root cause of the finding: <describe what caused the error>		

<The Practitioner shall describe here the exchange rate methodology applied by the Coordinator and affiliated entity(ies) and confirm compliance with contractual conditions>

F. Contingency reserve

[No findings have been identified] or The following finding(s) has/have been identified:

Finding <number>	No.:	Title:
<Cluster F.X.X>		Procedure performed: <Procedure as per the Guidelines for application of agreed-upon procedures>
Description of the finding: <Reference to the contractual conditions (article(s) from the contract) not being complied with must be indicated here>. <Include a detailed description of the identified finding>		
Amount (EUR): <Finding value>		
Systemic finding: <Indicate if the finding is potentially systemic in nature or not according to procedure J>		
Root cause of the finding: <describe what caused the error>		

G. Indirect costs

[No findings have been identified] or The following finding(s) has/have been identified:

Finding <number>	No.:	Title:
<Cluster G.X.X>		Procedure performed: <Procedure as per the Guidelines for application of agreed-upon procedures>
Description of the finding: <Reference to the contractual conditions (article(s) from the contract) not being complied with must be indicated here>. <Include a detailed description of the identified finding>		
Amount (EUR): <Finding value>		
Systemic finding: <Indicate if the finding is potentially systemic in nature or not according to procedure J>		
Root cause of the finding: <describe what caused the error>		

H. Revenues

[No findings have been identified] or The following finding(s) has/have been identified:

Finding <number>	No.:	Title:
<Cluster I.X.X>		Procedure performed: <Procedure as per the Guidelines for application of agreed-upon procedures>
Description of the finding: <Reference to the contractual conditions (article(s) from the contract) not being complied with must be indicated here>. <Include a detailed description of the identified finding>		
Amount (EUR): <Finding value>		
Systemic finding: <Indicate if the finding is potentially systemic in nature or not according to procedure J>		
Root cause of the finding: <describe what caused the error>		

I. Systemic findings

[None of the findings identified is considered systemic] or [Finding(s) n° X, X and X reported above has/have been identified as systemic].

5. Summary of findings

Reference	Procedure	N° of findings	Value EUR	N° of systemic findings
A	Financial Report			
B	Budget			
C	Eligibility of expenditures			
D	Non-eligible costs			
E	Exchange rate			
F	Contingency reserve			
G	Indirect costs			
H	Revenues			
Total				

6. Engagement team

<List names the engagement team members for this report.>

<Name and signature of the Practitioner>

<Practitioner's address: office having responsibility for the agreed-upon procedures>

[for final reports <Date of signature> the date when the **final** report is signed]

Annex 3.1: Financial reports provided by the Coordinator

Annex 3.2: Table of transactions

Annex 3.2. shall include a detailed list of the expenditures claimed in the financial report. Where the total amount of expenditures included in the table of transactions does not reconcile with the total direct costs declared in the financial report, the Practitioner, if possible, will include a note indicating the reason why both figures do not

- (1) reconcile as well as issue the corresponding finding
- (2) Where a transaction is affected by more than 1 finding, the Practitioner shall report each finding individually in different rows in Annex 3.3..
- (3) The Practitioner shall indicate the reference to the procedure performed in the column "Cluster" of Annex 3.3. The reference shall agree with the cluster references included in the guidelines on application of agreed-upon procedures (Annex 3 of the Terms of Reference)
- (4) Where a procedure does not apply or has not been performed by the Practitioner, the relevant details must be provided in column "Comments" of Annex 3.4

[illegible]

Annex 3.3: Table of differences – (also provided as Excel file)

Error number	Accounting reference (ID number)	Verified report reference	Budget line (if applicable)	Date	Payee	Description	Amount (currency)	Standard (finding legal basis)	Initial Finding (to be organised by facts/analysis)	Reaction of the reporting entity	Initial error amount	Final error amount	Cluster (procedure applied)	Systemic error (Y/N)
													E.g. A.1.1	

Annex 3.4: Procedures performed – (also provided as Excel file)

Cluster Reference	Procedure	Performed	Comments
A	FINANCIAL REPORT		
A.1.1	The breakdown of expenditures reconciles with the amounts declared in the Financial Report at each budget heading;	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>
B	BUDGET		
B.1.1	Where the total expenditures claimed in each main budget heading exceeds the estimated budget with a variation of 25% or less, the Coordinator has informed in writing to the Contracting Authority	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>
B.1.2	Where the total expenditures claimed in each main budget heading exceeds the estimated budget with a variation above 25%, the Coordinator formally requested and obtained an amendment of the budget	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>
C	ELIGIBILITY OF EXPENDITURES		
C.1.1	The costs are actually incurred by the Coordinator	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>
C.1.2	The costs are incurred in the period set out in Article 2 of the Special Conditions of the Grant Agreement, (with the exception of costs relating to the submission of the final periodic report, which may be incurred afterwards; (see Article 14.1 of Annex II (General Conditions) of the Grant Agreement; costs related to the inbound flight of the RTA, the participation of the RTA, Beneficiary PL and/or RTA counterpart to the Commission Headquarters training (if attended before the start of implementation of the project – see Annex VII) and the costs related to the preparation of the expenditure verification report (see Annex VII).)	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>
C.1.3	The costs are necessary for the implementation of the action	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>

C.1.4	The costs are identifiable and verifiable, in particular recorded in the beneficiary's accounts in accordance with the beneficiary's usual cost accounting practices	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>
C.1.5	The costs comply with the applicable national law on taxes, labour and social security	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>
C.2.1	Each transaction is foreseen in the Annex III (Estimated Budget) of the Grant Agreement	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>
C.2.2	Each transaction is recorded in the correct budget line	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>
C	ELIGIBILITY OF EXPENDITURES - PERSONNEL COSTS		
C.3.1	The persons worked for the beneficiary on the basis of an employment contract or equivalent appointing act	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>
C.3.2	The employment contracts or equivalent appointing acts were in force at the time the staff costs claimed were incurred	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>
C.3.3	The staff costs claimed correspond to the methodology for establishing these costs as set out in Annex VII, section 3.	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>
C.3.4	Salaries claimed do not exceed those foreseen in the employment contracts and the Beneficiary's salary policy, otherwise there is supported justification for the difference	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>
C.3.5	Where gross salaries have been claimed, evidence that any taxes or social security contributions withheld to the employee have been duly paid to the Tax and Social Security Authorities and are in line with applicable national law on taxes, labour and social security	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>
C.3.6	The staff costs claimed are based on actual dedication of the employee to the Action; in case of partial dedication there are timesheets/monthly declarations or an objective key allocation that allows to reconcile the salaries claimed	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>
C.4.1	A competitive procurement/selection process was carried out as per the Coordinator's procurement rules or the applicable Practical Guide	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>
C.4.2	A procurement/selection file is available and complete	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>

C.4.3	A service contract has been signed between the Coordinator and the consultant stating the description of the services, the value of the contract and the deliverables or results to be remitted by the consultant	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>
C.4.4	The consultant issued invoices as per provisions of the service contract signed	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>
C.4.5	There is evidence that the consultant carried out the activities foreseen in the service contract (timesheets, monthly declarations, deliverables, etc.)	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>
C.4.6	Where the costs of the consultant are not fully claimed to the Action, there is an objective key allocation to apportion the costs to the Action	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>
C	ELIGIBILITY OF EXPENDITURES - TRAVEL COSTS		
C.5.1	Travel related expenditures comply with the eligibility criteria set out in the general conditions and relevant annexes to the Specific Contract	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>
C.5.2	When unit costs do not apply, travel costs are duly justified by supporting documents showing the that the journey from the authorised origin to the authorised destination effectively took place	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>
C.5.3	Travel costs are correctly allocated to the action (e.g. trips are directly linked to the action) by examining relevant supporting documents such as minutes of meetings, workshops or conferences, their registration in the correct project account, their consistency with time records or with the dates/duration of the workshop/conference	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>
C.6.1	Per diem costs acomply with the eligibility criteria set out in the general conditions and relevant annexes to the Specific Contract	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>

C.6.4	Per diem costs are correctly allocated to the action (e.g. trips are directly linked to the action) by examining relevant supporting documents such as minutes of meetings, workshops or conferences, their registration in the correct project account, their consistency with time records or with the dates/duration of the workshop/conference.	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
C	ELIGIBILITY OF EXPENDITURES - EQUIPMENT COSTS		
C.7.1	The assets were acquired in conformity with the Coordinator's internal procurement procedures or the applicable Practical Guide	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
C.7.2	They were correctly allocated to the action (with supporting documents such as delivery note invoice or any other proof demonstrating the link to the action)	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
C.7.3	They were entered in the accounting system	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
C.7.4	They were paid by the Coordinator	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
C.7.5	The asset exists and it is the same asset purchased	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
C.7.6	Where consumables are only partially allocated, there is an objective key allocation to apportion the part of the expenditure corresponding to the Action	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
C.7.7	Where the ownership of the assets is NOT transferred at the end of the action as required by article 7.5 of the Annex II (General Conditions) of the Grant Agreement, the (cumulative) cost of depreciation is to be claimed (on a pro-rata basis if applicable). In that case, the Practitioner recalculated the depreciation costs and checked that they were in line with the applicable rules in the Coordinator's country and with the Coordinator's usual accounting policy (e.g. depreciation calculated on the acquisition value). The depreciation costs calculated for the implementation period according to the rate of use for the project and do not exceed the equipment purchase price. Eligible depreciation of an asset begins when it is available for use in the action	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>

C.7.8	Where the cost of purchase of the asset is claimed, the ownership of the assets is transferred at the end of the action to the final beneficiaries if required by article 7.5 of the Annex II (General Conditions) of the Grant Agreement	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
C	ELIGIBILITY OF EXPENDITURES - SERVICE, SUPPLY AND WORK CONTRACTS COSTS		
C.8.1	The contracts were awarded in conformity with the Coordinator's internal procurement procedures or the applicable Practical Guide	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
C.8.2	There is a signed contract between the Coordinator and the contractor indicating the objective of the contract, the value and deliverables to be remitted by the contractor	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
C.8.3	There is evidence that services, supplies and/or works were carried out	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
C	ELIGIBILITY OF EXPENDITURES - COSTS OF SUBCONTRACTING		
C.9.1	Subcontracting does not cover core tasks of the Action	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
C.9.2	Recourse to subcontracting is provided for in Annex I (Description of the Action) of the Grant Agreement, otherwise there is a formal approval from the Contracting Authority	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
C.9.3	The estimated costs of subcontracting are clearly identifiable in the estimated budget set out in Annex III of the Grant Agreement	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
C.9.4	In order to subcontract the third party, a competitive procurement process has been carried out by the Coordinator in accordance with the applicable procurement thresholds for service contracts (the Beneficiary may apply their own internal procurement rules or the applicable Practical Guide as per Annex IV of the Grant Agreement)	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
C.9.5	There is a signed agreement between the Coordinator and the subcontractor indicating the objective of the contract, the value and deliverables to be remitted by the subcontractor	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
C.9.6	There is supporting evidence that the services were provided by the subcontractor	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>

C	ELIGIBILITY OF EXPENDITURES - SIMPLIFIED COSTS OPTIONS		
C.10.1	The methods used by the Coordinator to determine unit costs, lump sums, flat-rates are clearly described and substantiated in Annex VII (Financial Annex) and comply with the principle of co-financing and no double funding	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>
C.10.2	Costs declared under simplified cost options meet the eligibility criteria set out in Annex VII (Financial Annex) of the Grant Agreement and where applicable, the conditions for reimbursement established in Commission Decision COM (2017)1122 are met	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>
C.10.3	These costs do not include ineligible costs as referred to in Annex II (General Conditions) of the Grant Agreement or costs already declared under another costs item or heading of the budget of this contract	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>
D	NON-ELIGIBLE COSTS		
D.1.1	For all the transactions in the sample, the practitioner checked that the costs declared in the financial statements do not include: debts and service charges	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>
D.1.2	For all the transactions in the sample, the practitioner checked that the costs declared in the financial statements do not include: Provisions for losses, debts or potential future liabilities	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>
D.1.3	For all the transactions in the sample, the practitioner checked that the costs declared in the financial statements do not include: Costs declared by the Beneficiary(ies) and financed by another action receiving a European Union grant (including through the European Development Fund);	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>
D.1.4	For all the transactions in the sample, the practitioner checked that the costs declared in the financial statements do not include: Costs declared by the Beneficiary(ies) and financed by other donor or source of contribution	Y/ N/ N/A	<In case the procedure has not been performed or it does not apply, explain why>

D.1.5	For all the transactions in the sample, the practitioner checked that the costs declared in the financial statements do not include: Purchases of land or buildings, except where necessary for the direct implementation of the action and according to the conditions specified in the special conditions; in all cases the ownership shall be transferred in accordance with article 7.5 at the latest at the end of the action	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
D.1.6	For all the transactions in the sample, the practitioner checked that the costs declared in the financial statements do not include: Currency exchange losses	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
D.1.7	For all the transactions in the sample, the practitioner checked that the costs declared in the financial statements do not include: Credits to third parties, unless otherwise specified in the special conditions	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
D.1.8	For all the transactions in the sample, the practitioner checked that the costs declared in the financial statements do not include: In-kind contributions	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
D.1.9	For all the transactions in the sample, the practitioner checked that the costs declared in the financial statements do not include: Salary costs of the personnel of national administrations, unless otherwise specified in the special conditions and only to the extent that they relate to the cost of activities which the relevant public authority would not carry out if the action were not undertaken	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
D.1.10	For all the transactions in the sample, the practitioner checked that the costs declared in the financial statements do not include: non-statutory, non-mandatory and discretionary premiums or bonuses included in costs of staff	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
D.2.1	For all the transactions in the sample, the practitioner checked that the costs declared in the financial statements do not include: duties, taxes and charges, including VAT when these are recoverable by the Beneficiary	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
E	USE OF EXCHANGE RATES		

E.1.1	For the purpose of reporting, expenditures have been converted to euros using the rate of exchange at which each contracting authority's contribution is recorded in the Coordinator's accounts (rate to apply = EUR received / currency recorded in Coordinator's account) unless otherwise provided for in the Special Conditions or in Article 15.9 and 15.10 of Annex II (General Conditions) of the Grant Agreement	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
E.1.2	If at the end of the action, a part of the expenses is pre-financed by the Coordinator (or by other donors), the conversion rate applied to this balance is the one set in the special condition according to the Coordinator's usual accounting practice. If no specific provision is foreseen in the special conditions, the exchange rate of the last instalment received from the contracting authority is applied	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
E.1.3	Costs incurred in a currency (ies) different than the operating currency of the Coordinator shall be converted into euro by applying the Coordinator's usual accounting practices provided they respect the following basic requirements: (i) they are written down as an accounting rule, i.e. they are a standard practice of the beneficiary, (ii) they are applied consistently, (iii) they give equal treatment to all types of transactions and funding sources, (iv) the system can be demonstrated and the exchange rates are easily accessible for verifications.	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
E.2.1	Costs incurred in a currency (ies) shall be converted into euro by applying the Coordinator's usual accounting practices provided they respect the following basic requirements: (i) they are written down as an accounting rule, i.e. they are a standard practice of the beneficiary, (ii) they are applied consistently, (iii) they give equal treatment to all types of transactions and funding sources, (iv) the system can be demonstrated and the exchange rates are easily accessible for verifications	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
F	CONTINGENCY RESERVE		
F.1.1	The Coordinator obtained prior written authorisation from the Contracting Authority for the use of the reserve	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>

F.1.2	The total amount of the contingency reserve and/or possible fluctuations in exchange rates do not exceed 2.5% of the total direct eligible costs	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
G	INDIRECT COSTS		
G.1.1	The total amount claimed as indirect costs is a fixed percentage of the total amount of direct eligible costs of the action which does not exceed the percentage laid down in Article 3.3 of the Special Conditions of the Grant Agreement	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
I	REVENUES		
I.1.1	The Action did not produce profit for the Coordinator, unless otherwise specified in Article 7 of the Special Conditions (profit is defined as a surplus of the receipts over the eligible costs approved by the contracting authority when the request for payment of the balance is made)	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
I.1.2	Where the Action has produced profit, this has been declared in the financial report under section “2. Revenues from the Action” of the “Expected sources of funding & Summary of estimated costs.”	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
I.1.3	Where the Action has produced profit, it has been deducted from the declared expenditure, unless otherwise provided for in the contractual conditions	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>
J	IDENTIFICATION OF SYSTEMIC FINDINGS		
J.1.1	The errors identified as a result of the application of procedures A to I are systemic according to the following definition: “Systemic errors are findings found in the revised population that have an impact in the other expenditures of the Action which occur in well-defined and similar circumstances”	Y/ N/ N/A	<i><In case the procedure has not been performed or it does not apply, explain why></i>

