



# Checks and Audits

KA210 / KA220

Lisboa, 4 de dezembro de 2023

Project audit Team

# Project audit

## Framework

### Scope

Assess the correct execution of projects and compliance with contractual obligations (GA, article 25 / Handbook on KA2 lump sum)

- Provide the AN with relevant evidence (physical/electronic documents) that proves that the activities/workpages were actually carried out, when, where, by whom, etc.
- Documentation proving the actual costs incurred in some project activities may be requested solely for the purpose of evaluating the effectiveness of the financing model, without any financial consequences for the beneficiary
- To ensure good financial management, accounting procedures must be followed in accordance with national legislation and international standards

## Project audit

**Control types: desk check, on-the-spot check (after/during) and system check  
(GA, Annex 2 – Specific Rules, point 8 / Handbook on KA2 lump sum, point 6)**

- In-depth analysis of project documentary evidence at AN facilities, which may occur during or after the final phase of the final report

**Desk  
Check**



- Analysis of documentation on site after completion of the project and, as a rule, after the final report (routine check);
- Interview with the various project participants

**OTSC  
After**



- Analysis of on-site documentation during project execution to verify eligibility and activity participants;
- Interview, support and clarification of doubts to the coordinator

**OTSC  
During**



- Analysis of the SCI on-site to assess its ability to manage grants within the scope of the Program;
- Eligibility analysis of all project activities and participants;
- Interview with the various project stakeholders, including participants

**System  
Check**



## Grant

The action grant takes the form of a lump sum - article 5.

- The maximum subsidy amount is set out in the technical file (point 3) and in the forecast budget (annex 1);
- The **action's forecast budget** - Contains the estimated eligible contributions for the action (fixed-amount contributions), broken down by beneficiary and by work and activity packages;
- Budgetary flexibility does not apply; **changes to the forecast budget** always require an addendum, in accordance with article 39;
- It is only possible to make **changes** in relation to transfers between workpackages if they have not yet been completed (and declared in a financial report) and if the transfers are justified by the technical execution of the action.

## Annex 1 – Estimated budget for the action (Budget)

Budget  
(Examples)

### Budget Summary

The beneficiary will work to achieve the following indicative targets with the provided grant and within the flexibility rules defined in Special Conditions of this Grant Agreement.

Activities	Estimated cost
Content Creation	18 250,00
Dissemination	4 000,00
Project Management, TPMs and LTTA	23 000,00
Web Platform	14 750,00
<b>Total</b>	<b>60 000,00</b>

### Project Lump Sum

Project Lump Sum	60 000,00
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### Work packages

#### Work packages overview

Work Package ID	Work package title	Number of activities	Grant
1	PM	-	80 000,00
2	Launching t		,00
3	Building the		,00
4	Piloting the		,00
5	Project Communication, Dissemination :		,00
<b>Total</b>			<b>400 000,00</b>

## Examples of Relevant Evidence “Supporting documents”

- **Project management**

Registration of the project's financial flows in the coordinator's accounting, proof of bank transfers to partners, signed partnership agreements (incl. IBAN), management models (e.g. excel, shared platforms, timing control documents and execution of activities).

- **Partnership Meetings**

Schedule; minutes, reports; evaluation questionnaires, attendance lists, photographs, boarding slips, other documentation produced and/or distributed, satisfaction questionnaires.

- **Record of time worked**

Timesheets, identifying the name of the staff, name of the partner, role of the staff in the project, days worked, description of the task performed and the corresponding activity (see Annex 1).

- **Training actions**

Program, training evaluation questionnaires, attendance lists signed by participants and the organizing entity, content taught, certificates.



## Examples of Relevant Evidence “Supporting documents”



- **Dissemination**

Invitations, print screens of advertisements/disclosures on social media, flyers or merchandising, photos, attendance lists (if applicable), event news on social media.

- **Miscellaneous costs**

Variable according to the nature of the expense, however it will require an accounting record; receipt invoices, certificates/declarations, subcontracting contracts for specific services (e.g. printing, translations).

- **Online activities**

Print screens (do not cut the computer date into the image); reports extracted from the platform where the activity was carried out (includes records of the duration of the activity, entry and exit times of participants, number of participants, etc.).

## Examples of Relevant Evidence “Supporting documents”

- **Caveats**

This list is not exhaustive or binding, its purpose is to provide suggestions for relevant evidence that the partnership can collect during the execution of the project, and file in the project's technical file, for possible future audits.

Possible audits: up to 5 years or 3 years (projects with financing equal to or less than €60,000) after payment of the final balance.

### **Article 20.1 Keeping records and supporting documents**

- The beneficiaries must...keep records and other supporting documents to prove the proper implementation of the action (proper implementation of the work and/or achievement of the results as described in Annex 1) in line with the accepted standards in the respective field (if any); beneficiaries do not need to keep specific records on the actual costs incurred.
- The records and supporting documents must be made available upon request...or in the context of checks, reviews, audits or investigations.







# Thank you!

## Questions

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