



AUDIT IN COFUND PROJECTS

COFUND 2024 - Beneficiary Day



Content

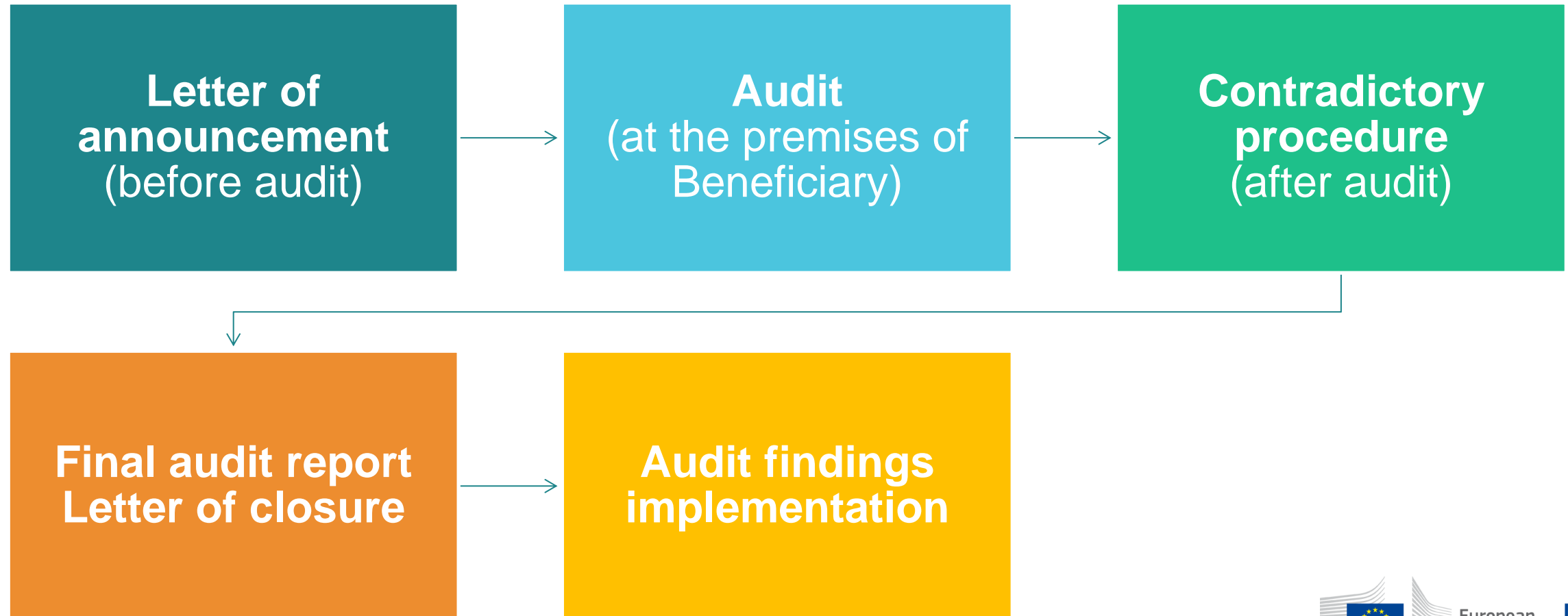
Audit in general

Audit specific to MSCA-COFUND

Common errors

Audit cycle

Focus is on Financial Audit



How the Beneficiaries are selected?

Selection of Beneficiaries

Random selection
(By Commission's
Central Audit Service)

Top-Beneficiary
(Many grants)

Risky cases
(OLAF or REA issues
or irregularities)

Legal basis

Article 20 of the GA:

“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”

Key Controls – Unit Cost Model

1 - Eligibility of Units

Researchers and researcher-months

2 - Evidence that project happened

Implementation in line with GA, researchers' clear involvement

Audit documentation

HR Department

Payslips
CV's (doctoral or postdoctoral) + social media
Employment contracts (signed and original)
Bank statements

Other Departments

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 researchers: Researchers must not have lived or worked in the recruiting beneficiary's country for over 12 months in the 36 months prior to the call deadline. Short stays for holidays, compulsory military service, or under the Refugee Convention 1951 are excluded

How

ID card
Residence permit
Registration documentation
Lease agreement
Bills, etc

Specific COFUND Controls

Vacancies publications (Euraxess)

Evidence of the call to engage the researchers

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

How

Recruitment procedure, selection reports, list of evaluators, etc
Absence of Conflict of Interests → self-declaration

Specific COFUND Controls

Same working conditions as the local researchers

Interviews

Access to infrastructure

Code of conduct

Is researcher informed?

Other

Evaluation and Follow-up (2y after) Questionnaires

Promotion of the action (EU emblem, etc.)

Common Errors

With financial impact:

Researcher-months not correct

Clerical errors (i.e. wrong encoding of the start/end date of the contract)

Early terminations or delays not considered

Researchers worked but not full time

Researchers showing to be elsewhere instead of at the premises

Costs not claimed for some researchers

Costs claimed, but researchers never started

Common Errors

Without financial impact:

Promotion of the Action not implemented

Information on EU Emblem missing

Questionnaires not submitted by the researchers

Documentation

Charter & Code for Researchers

EURAXESS (Publication of vacancies)

Audits on Participant Portal (Horizon Europe Online Manual)

Indicative Audit Programme (Horizon 2020)*

Annex I to Letter of Announcement (required supporting documents)

** The specific part for Horizon Europe - MSCA under preparation. In the meantime, the one of H2020 can be used as the guidance is also relevant for most of the checks that will be carried out for the MSCA-COFUND Horizon Europe actions.*