



Audit situation	date
Draft to controller	date
Controller's comments	date
Report confirmed	date

PROJECT AUDIT REPORT

Date of audit	
Place	
Present	
Summary	

Application

Project number	
Project name	
Arrival date	
Region	
Authority responsible	
Person responsible	
Applicant	
Contact person	
Project description	

Decision

Programme code	
Regional Management Committee	
Board of the Regional Council	
Implementing periods	

Financing, audited € / %

	Decisions		Payments	
	€	%	€	%
Total financing				
Public financing, total				
EU				
National public financing				



State				
Municipality				
Other				
Private				

WORKING PAPER

Check list

	1 (x) = no comments 2 (x) = comments (Explanation text is to be added to points with comments)	
Audit subject	1 (x)	2 (x)
1. Application		
1. Application procedure		
2. Sufficient information is provided about the applicants.		
3. The application has been signed by a duly authorised person.		
4. The application was submitted before launching the project.		
5. The application has been recorded as received.		
6. An acceptable plan/agreement has been made as regards the total funding and implementation of the project.		
7. The environmental impact assessment of the project has been made.		
2. Financing decisions		
1. The financing decision is based on sufficient preparation and preparatory material.		
2. Only qualified persons have taken part in the preparation and decision-making processes.		
3. The project is included in an appropriate measure.		
4. The financing decision clearly indicates the contributions of different financing bodies, and the maximum amounts in euros and percentages of the aids granted.		
5. The implementing period of the project is laid down in the decision.		
6. The de minimis provisions have been appropriately taken into account.		
7. The conditions laid down in the relevant national and EU guidelines are mentioned in the decision.		
8. The application was processed within a reasonable time.		



3. Payment applications		
1. The payment application complies with the terms and deadlines stated in the financing decision.		
2. Enough proof has been provided to support the payment application.		
3. The payment application has been signed by a duly authorised person.		
4. The expenditure to be covered by the payment has been incurred during the implementation of the project.		
5. The expenditure has been actually incurred by the project, is otherwise eligible and has been paid.		
6. Personnel costs have been specified on an employee-by-employee basis, and for part-time personnel on an hour-by-hour basis.		
7. The payments of other financing bodies are indicated in the payment application, and the project has registered these as received.		
8. Project income has been deducted from eligible expenditure.		
9. Criteria for sharing the general costs		
10. All the eligible acquisitions have been made, goods and services received, and invoices paid.		
11. Sufficient information is provided about the monitoring of the project.		
4. Payment decisions		
1. The payment application clearly indicates what eligible expenditure is.		
2. The aid paid is in compliance with the grant decision, and the amount of the aid is exact.		
3. The payment decision has been made correctly and by persons who are not disqualified.		
4. The payment has been effected correctly and within a reasonable time.		
5. The payment information has been appropriately entered in the FIMOS system.		
6. The payment audit has been carried out appropriately.		
7. VAT has been handled appropriately.		
5. Accounting		
1. The implementing body of the project has kept separate accounting records as laid down in the relevant provisions.		
2. Account classification is adequate.		
3. The printout of accounts provides correct and sufficient information about the costs accounted for.		
4. The expenditure indicated in the payment application can be easily stated in original invoices.		
5. Handling of remuneration for holiday periods and holiday pay debts		



6. Recording of depreciations and the depreciation plan		
7. No other account has been made for the expenditure of the project.		
8. The invoices and other documents will be stored for the time specified in the relevant provisions.		
6. General		
1. Minutes of the meetings of the project steering group		
2. On-the-spot verification by the financing body		
3. The assets acquired are available to the project, and the restrictions on their selling are respected.		
4. The existing provisions on public procurement were followed when making acquisitions.		
5. Subcontracting has been carried out appropriately.		
6. The EU contribution is stated and indicated by appropriate codes when providing information about the project.		
7. The aid has been used in accordance with the grant decision.		
8. The final report and account were submitted within the specified time.		
9. The results achieved have been evaluated and they correspond to the set objectives.		

Conclusions

Place and date

Signature

ENCLOSURE Table of invoices audited