

**ELESLA, S.p.A.**  
(Batch Reference: B59-37)

**Projects Audited:**

## **RTD AUDIT FRAMEWORK SERVICES CONTRACT**

### **AUDIT REPORT**

<b>AUDITED ORGANISATION:</b>	<b>ELETTRONICA E SISTEMI PER L'AUTOMAZIONE – E.J.S.A. S.p.A.</b>
<b>PROJECTS AUDITED:</b>	
<b>BATCH REFERENCE:</b>	<b>B59-37</b>

The views expressed herein are those of the independent auditor and do not represent  
any official view of the Commission

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## **PART 1 – EXECUTIVE SUMMARY**

### **1 AUDIT OPINION**

#### **1.1 SCOPE AND RESPONSIBILITIES**

In connection with the Framework Services Contract dated 12 May 2006, we have audited the financial statements as set out in the table below submitted to the Commission of the European Communities by ELLESLA, S.p.A. (the "Contractor"):

<b>Contract</b>		<b>Cost claimed</b>
<b>Period audited</b>		<b>Euro</b>
	<b>Total amount claimed</b>	

#### ***Respective responsibilities of Contractors and Auditors***

It is the responsibility of the Contractor to prepare the financial statements and to maintain adequate accounting records and documentation to support and justify the costs reported.

Our responsibility is to express an independent opinion on the accompanying financial statements based on our audit as to whether the costs have been properly incurred and are eligible costs, as defined under the contract.

This report is prepared for the European Commission and remains the property of the European Commission. Our audit work has been undertaken within the framework of existing contractual arrangements and provides information to the European Commission on the systems of internal controls placed on the use of Commission funds and on eligibility of the costs claimed.

Our audit work has been undertaken so that we might state to the European Commission those matters we are required to state in our audit report and for no other purpose. We are thus responsible solely to the European Commission for our audit work and the audit opinions we have formed. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the European Commission unless such responsibility has been expressly accepted.

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Contract:

Cost Categories	Research and Technological Development/Innovation	Demonstration	Training	Management of the Consortium	Other Specific Activities	TOTAL
Personnel						
Subcontracting						
Other direct costs						
- thereof travel & subs						
- thereof consumables						
- thereof durable equipment						
- thereof protection of knowledge						
- thereof other costs						
INDIRECT COSTS						
ADJUSTMENTS TO COSTS PREVIOUSLY REPORTED						
TOTAL						

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. November 04<sup>th</sup>, 2009

## PART 2 – GENERAL INFORMATION

### 2 GENERAL INFORMATION

<b>AUDIT DATE</b>	14/10/2008 to 22/10/2008
<b>AUDITED ORGANISATION</b>	
Name:	ELETRONICA E SISTEMI PER L'AUTOMAZIONE – ELLESIA S.p.A.
Acronym:	ELLESIA
Address:	Via Monte Nero, 63/65 - 00012 Guidonia Montecelio (ROMA)
<b>AUDITED CONTRACT</b>	
Directorate General:	DG Info
Framework Programme:	6 <sup>th</sup> Framework Programme
Contract number:	
Period of entire contract:	
Type of instrument:	Specific Targeted Project
Cost model:	FC
<b>AUDIT PERIOD</b>	
Contract:	
<b>AUDITED COSTS</b>	
Financial statements:	
Total:	
<b>PERSONS PRESENT</b>	
Audited organisation:	ELLESIA S.p.A.
Audit organisation:	

### 3 INFORMATION ON THE AUDITED ORGANISATION

Financial Information ('000' Eur) taken from financial statements	
Equity	
Total revenues for the year	
Total grants for the year	
Total EC grants for the year	
Net profit (loss) for the year	
Financial debt, net of cash at banks	
Total assets	
EC grants (in % of total revenues)	
Grants (in % of total revenues)	

## PART 3 – INTERNAL CONTROLS

### 4 ANALYSIS OF RELEVANT INTERNAL CONTROLS

Accounting System	
Date of implementation	
Accounting basis	
Reporting currency	
Project accounting	

Time recording system	
Product name	
Date of implementation	
Integrated with accounting system	
Certification by designated officer	

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## PART 4 – AUDIT WORK AND FINDINGS

### 5 DIRECT COSTS: AUDIT WORK AND FINDINGS

AMOUNT CLAIMED	
Contract:	
Financial Statement One:	
Total:	

PROJECT DESCRIPTION	

CONTRACTUAL PROVISIONS	
Articles:	Articles II.6, II.19, II.20, II.22, II.23, II.24, II.25 and II.27 within Part B, Financial Provisions, of the General Conditions, Annex II to the Contract.

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Contract		Cost claimed
Period audited		Euro
Personnel Costs		
Of which: Research and Technological Development /Innovation		
Of which: Demonstration		
Of which: Training		
Of which: Management of the Consortium		
Of which: Other specific activities		

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<b>Productive hours calculation</b>	
Total days in a year	
Less: Weekends	
<b>Subtotal</b>	
Less: Annual Holidays	
Less: Statutory Holidays	
<b>Workable days in a year</b>	
Less: Other activities (describe in detail)	
<b>Productive days per year</b>	
Hours per day	
<b>Productive hours per year</b>	

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Adjustments identified with regard to personnel costs for

Financial Statement	Financial Statement period	Activity	Costs claimed	Costs accepted by EC	Eligible costs after audit	Adjustments to costs accepted by the EC
			Euro	Euro	Euro	Euro
I		RTD/Inn.				
		Demonstr.				
		Training				
		ManCons.				
		OtherAct.				
Subtotal						
Total						

Contract		Cost claimed
Period audited		Euro
Other Direct Costs		
Of which: Research and Technological Development /Innovation		
Of which: Demonstration		
Of which: Training		
Of which: Management of the Consortium		
Of which: Other specific activities		

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Adjustments identified with regard to other direct costs for contract

Financial Statement	Financial Statement period	Activity	Costs claimed	Costs accepted by EC	Eligible costs after audit	Adjustments to costs accepted by the EC
			Euro	Euro	Euro	Euro
1		RTD/Inv.				
		Demonstr.				
		Training				
		ManCons				
		OtherAct				
Subtotal						
Total						



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## 6 INDIRECT COSTS: AUDIT WORK AND FINDINGS

<b>AMOUNT CLAIMED</b>	
Contract:	
Financial Statement One:	
<b>Total:</b>	

<b>CONTRACTUAL PROVISIONS</b>	
Articles:	Articles II.19, II.21, II.22, II.24 and II.25 within Part B, Financial Provisions, of the General Conditions, Annex II to the Contract.

<b>Contract</b>		<b>Cost claimed</b>
<b>Period audited</b>		<b>Euro</b>
<b>Indirect Costs</b>		
<b>Of which: Research and Technological Development /Innovation</b>		
<b>Of which: Demonstration</b>		
<b>Of which: Training</b>		
<b>Of which: Management of the Consortium</b>		
<b>Of which: Other specific activities</b>		

<b>Overhead calculation</b>	
<b>Contract type</b>	Full Costs

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Adjustments identified with regard to indirect costs for contract

Financial Statement	Financial Statement period	Activity	Costs claimed	Costs accepted by EC	Eligible costs after audit	Adjustments to costs accepted by the EC
			Euro	Euro	Euro	Euro
1		RJD/Inv.				
		Demonstr.				
		Training				
		ManCons				
		Other Act				
Subtotal						
Total						

7 ADJUSTMENTS TO COSTS PREVIOUSLY REPORTED

8 RECEIPTS

## 9 INTEREST

## 10 PROJECT MANAGEMENT REPORTS

Project (all periods audited)	Hours worked as originally claimed in submitted financial statements audited	Hours as stated in PMR	Difference	Auditee explanations
Project 1 Period 1				
Total				

## 11 CO-ORDINATOR ROLE AND/OR MONEY RECEIVED FROM CO-ORDINATOR

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On August 25<sup>th</sup>, 2008 the Contractor received the 3<sup>rd</sup> instalment of Euro 415.886 which was transferred to the other partners with 11 days delay (September 5<sup>th</sup>, 2008).

## **12      AUDIT CERTIFICATES**

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## **PART 5 – CONTRACTOR COMMENTS**

### **13 CONTRACTOR COMMENTS**

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## **PART 6 – ANNEXES TO THE AUDIT REPORT**

<b>ANNEX 1</b>	
<b>ANNEX 2</b>	
<b>ANNEX 3</b>	

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# **ANNEX I COSTS CLAIMED ACCORDING TO THE FINANCIAL STATEMENTS AND AUDIT ADJUSTMENTS**

## **SUMMARY**

Organisation : BLE.SLA. SpA  
Period :

Contract No:

Currency:  
€

Cost Categories	Costs Claimed According to Cost statements	Costs Accepted By the EC Financial Officer	Eligible Costs	Audit Adjustments (to Costs Accepted by the EC Financial Officer)
<b>DIRECT COSTS</b>				
RTD / Innovation				
Demonstration				
Training				
Consortium Management				
Other Specific Activities				
Subtotal				
Of which subcontracting				
Direct costs excl. subcontracting				
<b>INDIRECT COSTS</b>				
RTD / Innovation				
Demonstration				
Training				
Management of the Consortium				
Other Specific Activities				
Subtotal				
<b>ADJUSTMENTS TO COSTS PREVIOUSLY REPORTED</b>				
<b>TOTAL</b>				
<b>RECEIPTS</b>			Project receipts	Interest



### ANNEX 3 CONTRACTOR COMMENTS

































































