



EUROPEAN COMMISSION
Information Society and Media Directorate-General

External Audit
Head of Unit

Brussels, **16. 05. 2011**
INFSO-DDG2.02/FD/ESI/IsC ARES (2011)

REGISTERED A.R.

Subject: **Financial audit of**

Our Reference:

Projects audited:

Contact person: Mrs Elena Simova, Auditor in charge
Phone: (+32-2) 298 58 58 – Fax: (+32-2) 292 01 25
E-mail: Elena.Simova@ec.europa.eu

Dear Mr

This letter hereby confirms the findings of the financial audit on above mentioned grant agreements/contract. It furthermore informs you of the next steps in the process, i.e. the implementation of the results of the audit

Audit report and closure of audit

The draft audit report was communicated to you on 20/01/2011 and you were invited to submit your comments within a delay of 30 days upon receipt of this draft audit report. As no reply was received, we consider that you implicitly agreed with the findings of the audit report. As such we now consider this audit as closed. The draft audit report sent to you is therefore considered now as the final audit report.

The audit report thus concludes that the following adjustments are necessary:

Grant agreement	Costs claimed (A)	Costs accepted by PO (B)	Eligible Costs (C)	Gross adjustm. to costs accepted (C-B)

For further details we refer to the final audit report attached to this letter as Annex I.

Implementation of audit findings for *audited periods*

The final audit report will now be distributed to the relevant Commission services for the implementation of the audit findings.

For the audited grant agreements/contract where the audit adjustments at cost level are in favour of the Commission, you should not take any action in respect of the implementation of the adjustments in relation with the audited periods: the Commission services will make the necessary adjustments to the costs over-claimed. These adjustments could affect future payments due on these grant agreements/contracts and/or result in the issuing of a recovery order for the amounts overpaid.

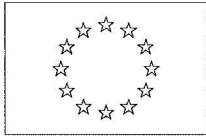
Implementation of audit findings for *future periods*

Furthermore, you are reminded that, as a general rule, your financial statements need to comply with the relevant contractually agreed financial provisions and, in particular, that the audit findings of this audit, including recommendations, must be implemented in *all future financial statements* that will be submitted by your organisation

Yours sincerely,

Marc BELLENS, DG RTD

Freddy DEZEURE, DG INFSO



EUROPEAN COMMISSION
Information Society and Media Directorate-General

General Affairs
External Audit
Head of Unit

Brussels, **02 AOUT 2011**
INFSO-S5/FD/GVC/IsC ARES (2011)

REGISTERED MAIL

Subject: Financial desk control of

Our reference:

Projects controlled:

Contact person: Mr. Gregory Van Caenegem, Auditor in charge
Phone: (+32-2) 295 96 13 – Fax: (+32-2) 292 01 25
E-mail: Gregory.VAN-CAENEGEM@ec.europa.eu

Dear Madam, dear Sir,

This letter hereby confirms the findings of the financial desk control on above mentioned contracts, initiated by the External Audit Unit of DG INFSO, European Commission. It furthermore informs you of the next steps in the process, i.e. the implementation of the results of the financial desk control.

Audit report and closure of audit

The draft financial desk control report was communicated to you on 21/06/2011 and you were invited to submit your comments within 30 days of receipt of this draft financial desk control report. As no reply was received, we consider that you agreed to the findings of the financial desk control report. As such we now consider this financial desk control as closed. The draft financial desk control report sent to you is therefore now considered as the final financial desk control report.

In view of breaches of contractual obligations as laid down in the financial desk control report, the auditors disallowed all costs claimed by on the above mentioned projects as follows:

Contract	Costs claimed (A)	Costs accepted by PO (B)	Eligible Costs (C)	Gross adjustm. to costs accepted (C-B)

For further details we refer to the final audit report attached to this letter as Annex I.

Implementation of audit findings for *audited periods/contracts*

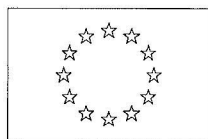
The final audit report will now be distributed to the relevant Commission services for the implementation of the audit findings.

For the controlled contracts where the audit adjustments at cost level are in favour of the Commission, you should not take any action in respect of the implementation of the adjustments in relation with the controlled periods. The Commission services will make the necessary adjustments to the costs over claimed. These adjustments could affect future payments due on these contracts and/or result in the issuing of a recovery order for the amounts overpaid.

Yours sincerely,

Freddy DEZEURE

Enclosures: Audit Report



EUROPEAN COMMISSION
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General Affairs
External Audit
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Brussels, **02 AOUT 2011**
INFSO-S5/FD/GVC/IsC ARES (2011)

REGISTERED MAIL

Subject: Financial desk control of

Our reference:

Project controlled:

Contact person: Mr. Gregory Van Caenegem, Auditor in charge
Phone: (+32-2) 295 96 13 – Fax: (+32-2) 292 01 25
E-mail: Gregory.VAN-CAENEGEM@ec.europa.eu

Dear Madam, dear Sir,

This letter hereby confirms the findings of the financial desk control on above mentioned contract, initiated by the External Audit Unit of DG INFSO, European Commission. It furthermore informs you of the next steps in the process, i.e. the implementation of the results of the financial desk control.

Audit report and closure of audit

The draft financial desk control report was communicated to you on 30/06/2011 and you were invited to submit your comments within 30 days of receipt of this draft financial desk control report. As no reply was received, we consider that you agreed to the findings of the financial desk control report. As such we now consider this financial desk control as closed. The draft financial desk control report sent to you is therefore now considered as the final financial desk control report.

In view of breaches of contractual obligations as laid down in the financial desk control report, the auditors disallowed all costs claimed by on the above mentioned project as follows:

Contract	Costs claimed (A)	Costs accepted by PO (B)	Eligible Costs (C)	Gross adjustm. to costs accepted (C-B)

For further details we refer to the final audit report attached to this letter as Annex I.

Implementation of audit findings for *audited periods/contract*

The final audit report will now be distributed to the relevant Commission services for the implementation of the audit findings.

For the controlled contract where the audit adjustments at cost level are in favour of the Commission, you should not take any action in respect of the implementation of the adjustments in relation with the controlled periods. The Commission services will make the necessary adjustments to the costs over claimed. These adjustments could affect future payments due on this contract and/or result in the issuing of a recovery order for the amounts overpaid.

Yours sincerely,

Freddy DEZEURE

Enclosures: Audit Report

