From: [REDACTED]  
Sent: 11 November 2011 15:14  
To: ilga-europe.org  
Cc: (HOME+JUST-SRD)  
Subject: Ex-post audit of grant VS/2010/158  
Importance: High  

Dear [REDACTED],

I am contacting you from the External Audit Sector of the Directorate General Justice of the European Commission. Our Sector is responsible for auditing the grants managed by DG Justice.

Our 2011 audit work programme includes an audit of the operating grant VS/2010/158 received by ILGA for the year 2010.

We have scheduled this audit to take place in the period 30 November - 2 December 2011.

Following an agreement with you on the proposed audit date, a formal letter announcing the audit and including a detailed work programme will be sent to ILGA.

I would be grateful to receive your feedback at your earliest convenience.

Best regards,

External Auditor

European Commission  
DG Home Affairs & DG Justice  
Shared Resource Directorate  
Unit Budget and Control  

Address: LX46 00/170, B-1049 Brussels  
Tel. +32 2 29 56 344  
E-mail: [REDACTED]

The views expressed above are the writer’s alone and may not in any circumstances be regarded as stating an official position of the European Commission.
From: (ENTR)
Sent: 14 November 2011 15:44
To:  
Cc:  
Subject: RE: Ex-post audit of grant VS/2010/158
Attachments: Questionnaire.doc

Dear [Name],

Thank you for confirming the suggested audit dates.

There will be two auditors from the European Commission present on these dates:

[EC.europa.eu] tel: +32 2 29 56344
[ec.europa.eu] tel: +32 2 29 56636

We would like to start the audit on 30/11/2011 in the morning at 9:30 am if that is convenient for you. The audit is foreseen to take 3 days.

The purpose of the audit is to check the eligibility of the expenditure declared for the project, as well as to create an understanding of the financial procedures and circuits in place at your organisation. It is therefore desirable that the persons responsibility for the activities of the organization during the eligibility period covered by the grant (project manager and/or financial officer or accountant) are present if possible.

The following documents should be available during the audit:

- Accounting documents from which it is possible to verify the income and expenditure related to the project (e.g.: invoices, salary slips, employment contracts for every employee charged to the project, attendance sheets for meetings, contracts with sub-contractors etc.), access to the accounting system as well as a print-out from the general ledger of all the expenditure booked under the project (including staff costs) –> we would like to see the original documents, no copies please.
- Bank statements and/or proof of payment which justify both the income and expenditure declared in the final report;
- The partnership agreements and contracts, sub-contracts and original documents related to collaborators and subcontractors engaged in the project, if any;
- The minutes of selection procedures for procurement of goods and services, if applicable;
- Proof of the interest that was generated from the pre-financing to the project;
- A declaration from your tax authorities whether the organization can receive back the VAT on project-related expenditure.

In order to facilitate our work, we would be grateful if all supporting documents are classified per expenditure item corresponding to the declaration of expenditure submitted to the Commission (e.g. A1, B2, C3 etc.). The full package of supporting documents per item should include:

1/ invoice/salary slips/any calculations/related employment contracts/documents proving travel/travel receipts etc, and

2/ proof for the payment - including extracts of the bank statements, and

3/ demonstration of the accounting entries in the books of your organization.

Please could you make sure that besides the financial, also the operational information is available for our audit - project reports, surveys etc.

We would also highlight the following issues which we have found to be common 'gaps' in documentation for similar audits during field visits:

1. 
2. 
3. 
4. 
5.
• Unavailability of all or part of supporting documentation (invoices, receipts, travel tickets) relating to partners’ project costs due to
• Unavailability of payment evidence (bank statements, bank transfer forms) due to payments being controlled by a central department in another location partners’ holding such information
• Unavailability of appropriate evidence (e.g. salary evidence, payroll entries) for staff costs, in particular relating to partner’s staff;
• Only copy documentation available (e.g. for partners’ costs, evidence of payment, etc.);
• Interest on EC funds not calculated when funds are held in a general bank account.

I would like to draw your attention to the fact that absent or unsuitable documentation is likely to result in the expenditure being considered ineligible. If the above is not possible then please notify us as soon as possible. Please be aware that following our fieldwork there will be limited opportunities to submit further documentation to us. You will however get the opportunity to comment on our draft report. We may accept a small number of additional documents by exception at this time, however we will not be able to revisit your offices or accept significant amounts of new documentation. We therefore urge you to ensure that the package of supporting documentation available at your premises is complete.

May you please also send to me no later than 24th November 2011:
- the attached questionnaire duly filled-in;
- the organizational chart of the unit/team/division that worked on the project, indicating those people whose costs were charged to the grant;
- the final declaration of expenditure on the project that was submitted to the Commission together with your request for final payment - in electronic form.

I remain at your disposal for any questions you might have.

Best regards,

[Signature]

External Auditor

European Commission
DG Home Affairs & DG Justice
Shared Resource Directorate
Unit Budget and Control

Address: LX46 00170, B-1049 Brussels
Tel.: +32 2 29 56 344
E-mail: [mailto:@ec.europa.eu]

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From: [mailto:@ilga-europe.org]
Sent: Monday, November 14, 2011 3:28 PM
To: [HOME+JUST-SRD]; [HOME+JUST-SRD]
Cc: [HOME+JUST-SRD]
Subject: RE: Ex-post audit of grant VS/2010/158

Dear [Name],

I would like to thank you for your email and I would like confirm our availability for the dates proposed for the ex-post audit of our operating grant VS/2010/158 for the year 2010.

In the same time, it would be really helpful if you could send us by email the documents that you mentioned will be sent by post so we can already start working on the preparation of all the necessary documentation.
In case there is anything else needed at this stage, please do not hesitate to contact me.

With best wishes,

Finance & Administration Manager
ILGA-Europe
Direct line: +32 2 609 54 11
Mobile phone:

rue Belliard straat 12, B-1040 Brussels, Belgium
Tel:+32 2 609 54 10 • Fax: +32 2 609 54 19 • www.ilga-europe.org

"Its harder to crack a prejudice than an atom." Albert Einstein

ILGA EUROPE 15 years of cracking prejudice and discrimination
against lesbian, gay, bisexual, trans and intersex people in Europe

A tree is a piece of art. Do not print unless necessary

From: @ec.europa.eu [mailto: ]
Sent: 11 November 2011 15:14
To: @ec.europa.eu
Cc: @ec.europa.eu
Subject: Ex-post audit of grant VS/2010/158
Importance: High

Dear,

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Best regards,

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