### **Annex 1: Overall funding and remuneration**

**Overall Funding**: The table below shall present the overall funding the partner organisation received during the time of the audited project year. The table shall include information about all funds received by the partner organisation both from LED and from other donors.

**Table 1. Funding received from all sources during the audited period**

|  |  |  |  |
| --- | --- | --- | --- |
|  | Project Title | Donor(s) | Funds transferred, currency |
| 1. |  |  |  |
| 2. |  |  |  |
| 3. |  |  |  |
| 4. |  |  |  |

**Staff Remuneration**: The table shall present the total remuneration of the project staff of the partner organisation received from all projects implemented during the audited period. The table shall detail the workload distribution per projects according to the employment contracts and/or records.

**Table 2. Total yearly remuneration of the employees distributed per projects**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | Project 1 | Project 2 | Project 3 | Total |
| Name, Surname, Position | Salary, EUR |  |  |  |  |
| % of employment |  |  |  |  |
| Name, Surname, Position | Salary, EUR |  |  |  |  |
| % of employment |  |  |  |  |
| Name, Surname, Position | Salary, EUR |  |  |  |  |
| % of employment |  |  |  |  |

\*The table shall reflect the budgeted salary and shall ensure comparability between projects to the extent possible. In other words, the table may be adjusted (e.g. include taxes and social fund contributions) to the particularities of the audited organisation.

### **Annex 2: Questionnaire**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Questions | Yes | No | n/a | Comments |
| 1. Does the partner organisation comply with laws and regulations (e.g. taxes, social contributions, labour legislation)? |  |  |  | Click or tap here to enter text. |
| 1. Are the payments within the audited project in accordance with the approved budget? |  |  |  | Click or tap here to enter text. |
| 1. Have the variations from budget heading exceeding 10% been justified and approved? |  |  |  | Click or tap here to enter text. |
| 1. Is the ICS of the partner organisation adequate for its size and type of activities? |  |  |  | Click or tap here to enter text. |
| 1. Is the partner organisation using the 4-eye principle when approving expenses? |  |  |  | Click or tap here to enter text. |
| 1. Does the partner organisation have procedures for documenting labour costs (time sheets) of the relevant employees? |  |  |  | Click or tap here to enter text. |
| 1. Has the partner organisation correctly accounted for project team hours (or rendered services) to avoid double-charging of expenses (e.g. to different projects)? |  |  |  | Click or tap here to enter text. |
| 1. Has the partner organisation duly acted upon the recommendations of the previous audits? |  |  |  | Click or tap here to enter text. |

### **Annex 3: Management Letter**

**Management Letter** *(suggested format)*

***Project/programme – financial statement period of:*** Click or tap here to enter text.

***Partner’s name* and address:** Click or tap here to enter text.

***Auditor’s name and address:*** Click or tap here to enter text.

***Date and Signature:*** Click or tap here to enter text.

The auditor was required to assess with the enclosed questionnaire (Annex 2) whether the partner has adequate policies and procedures in place. All questions answered with a “no” or „n/a”, should be elaborated in the Management Letter and followed up by the partner.

|  |  |
| --- | --- |
| Findings | Recommendations for the management of partner organisation |
| Click or tap here to enter text. | Click or tap here to enter text. |
| Click or tap here to enter text. | Click or tap here to enter text. |
| Click or tap here to enter text. | Click or tap here to enter text. |
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