



**FUEL CELLS AND HYDROGEN**  
JOINT UNDERTAKING

**FCH 2 JU**  
Financial Workshop

## **H2020 Audits**

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# H2020 audits

## Key messages



**First level of audit -> CFS -> appointed by the beneficiary**

**Second level of audit -> appointed / done by the EC**

**How to avoid errors in audits - > survey & discussion**



# Certificate on Financial Statements - CFS

Conditions



## **CFS**

***Obligation: One CFS at final period if FCH requested contribution for the direct costs (excluding SME owner costs) is  $\geq$  325,000 Euro***

***Costs: eligible under the category ODC (Other Direct Costs) + 25% of indirect costs in the final period***

***Expectations: Annex 5 to the Grant Agreement - Model for the Certificate on the Financial Statements***

***[http://ec.europa.eu/research/participants/data/ref/h2020/mga/gga/h2020-mga-gga-multi\\_en.pdf#page=115](http://ec.europa.eu/research/participants/data/ref/h2020/mga/gga/h2020-mga-gga-multi_en.pdf#page=115)***



## *H2020 audits*

### *When?*

*At any moment after payment of the first cost claim (first reporting period) and up until 2 years after the payment of the balance*

### *Expectations?*

*Indicative Model Audit Programme – available in the Participant Portal*

*[http://ec.europa.eu/research/participants/data/ref/h2020/other/gm/audit/h2020-iap\\_en.pdf](http://ec.europa.eu/research/participants/data/ref/h2020/other/gm/audit/h2020-iap_en.pdf)*

# How ready we are for H2020 reviews and audits?

Survey



**9 questions to answer YES / NO**

**Objective: to provide an overview on potential areas of risks**

**Followed by discussion with external auditors**



# How ready we are for H2020 reviews and audits?

Survey



<https://pollev.com/laurentsamyn066>

Do you keep timesheets with the 6 minimum requirements?

A YES

B NO



# How ready we are for H2020 reviews and audits?

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Do you use 1720 standard for annual productive hours?

A YES

B NO



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**In case you use services of in-house consultants, do you have contracts directly with the persons (i.e. not with an agency)?**

**A YES**

**B NO**





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**In case of an SME owner without salary, does the SME owner use unit costs (pre-defined rate) to calculate salary / personnel costs?**

**A YES**

**B NO**



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Do you have evidence on selection of a supplier? (e.g. three offers, justification due to technical specificity)

A YES

B NO



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Were all affiliated entities, working in the project, identified in the Annexes to Grant Agreement?

A YES

B NO



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Was the subcontracting foreseen in the Annexes to Grant Agreement?

A YES

B NO



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Do you have evidence that purchases from affiliates were made following the principle of best value for money?

A YES

B NO



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In case of past audit, did you implement all recommendations relevant for H2020?

A YES

B NO





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### For futher information

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