### Checklist for the approval of the auditor

#### Auditor

|  |  |
| --- | --- |
| Name of the auditing entity |  |
| Address |  |
| First and last name of the auditor |  |
| Telephone number |  |
| E-mail |  |

#### Project

|  |  |
| --- | --- |
| Project title |  |
| Project index number |  |

#### Beneficiary

|  |  |
| --- | --- |
| Name |  |
| Address |  |
| Telephone number |  |
| E-mail |  |
| Contact person |  |
| E-mail |  |
| Function in the project | * lead beneficiary * beneficiary |

#### General information

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| --- | --- | --- |
|  | Whether the auditor has received, read and used of the following documents?   * Operational Programme, * Programme Manual Part II – Implementation Manual, * Full Application Form * Grant contract[[1]](#footnote-1), * Partnership agreement [[2]](#footnote-2). |  |
|  | Has the auditor agreed to perform the tasks of the auditor of the project and verification of expenditures as it is specified in the Guidance on expenditure verification? |  |
|  | Has the auditor agreed to:   * report the irregularities to the JTS, * cooperate with the JTS, CCPs and entities authorized to control of the project, including providing explanations, access to documents collected during the audit investigation, * maintain independence and impartiality in accordance with the scope specified in the Guidance on expenditure verification, including a declaration of impartiality, * undergo a control by the CCPs, JTS and other entities entitled to control. |  |
|  | Has the auditor agreed to carry out verification according to:   1. the International Standard on Related Services 4400 Engagements to perform Agreed-upon Procedures regarding Financial Information as promulgated by International Federation of Accountants (IFAC), 2. Code of Ethics for Professional Accountants, developed and issued by IFAC's International Ethics Standards Board for Accountants. |  |
|  | Does the auditor ensure that the process and outcome of control operations will be appropriately documented so that any other auditor will be able to make a re-control activities based only on the documents collected and prepared by the auditor. |  |
|  | Has the auditor of the lead beneficiary agreed to verify:   * that the lead beneficiary has made payments to other beneficiaries. |  |
|  | Has the auditor been informed about opportunities to participate in training courses / seminars organized by the JTS / CCPs. |  |

#### Qualification of auditor

|  |  |  |
| --- | --- | --- |
| 8. | Is the auditor:   1. member of the national authority or body for accounting and audit, which is the member of the IFAC, 2. member of the national authority or body for accounting and audit, which is not the member of the IFAC, however, is obliged to carry out the work in accordance with the Standards and Code of ethics IFAC and has at least one of the certificates: CIA, CGAP, ACCA, CIMA, 3. registered as an auditor in the register of auditors maintained by the National Council of Statutory Auditors, 4. has a knowledge of at least the B2[[3]](#footnote-3) level of the English language. | *Please specify* |
| 9. | In the case of the control of public procurement, has the auditor declared:   1. carring out controls of the correctness of at least 10 public procurement procedures covered by the Public Procurement Law, 2. providing at least 10 legal advisory services concerning the application of the Public Procurement Law, including, among others, issuing written legal opinions, representing before the National Appeals Chamber[[4]](#footnote-4). | *Please specify* |

#### Independence of the auditor

|  |  |  |
| --- | --- | --- |
| 10. | Is the auditor independent:   * organizationally from institutional structures and operational activity of the beneficiary, including project activities, * organizationally and financially from the Programme implementing and control authority. |  |
| 11. | Is the auditor required to use:   * Code of Ethics for Professional Accountants, developed and issued by IFAC's International Ethics Standards Board for Accountants, * Code of Ethics of the national authority or body / association for accounting and audit, member of which is the auditor. |  |
| 12. | Has the auditor signed the declaration of impartiality according to the Annex No. 7 to the Guidelines on expenditure verification[[5]](#footnote-5)? |  |

#### Signature

|  |  |
| --- | --- |
| Signature of the person entitled to represent the Beneficiary. | Signature of the auditor |
|  |  |
| Place Date | Place Date |

1. If available. If not available, the model document that will be signed should be provided. [↑](#footnote-ref-1)
2. If available. If not available, the model document that will be signed should be provided. [↑](#footnote-ref-2)
3. Documents confirming the fulfilment of the condition should be attached. [↑](#footnote-ref-3)
4. Documents confirming the fulfilment of the condition should be attached. [↑](#footnote-ref-4)
5. Documents should be attached. [↑](#footnote-ref-5)