

Ex-post audit Horizon 2020

Presented by Mr Ekke Van Vliet

Zagreb 25 April 2018

I **AUDIT CYCLE**

1.1 **Why** Audits?

- To be in control

1.2 **Who** in control?

- 20 services

1.3 **Who** audits?

- Common Audit Service (CAS)
 ¾ external, ¼ internal

What audited?

1.4 FP7 -> H2020

1.4 Simplification

1.5 **How** to select?

1.6 **How** often?

1.7 **How** measured?

- Error rates and audits :
 - **representative** (« temperature ») [20% of audits]
 - errors detected by all other audits [80% of audits] -/- residual

1.8 **How** to prepare for audit?

1.9 **Why** still errors if simplification?

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II THE FINANCIAL STATEMENT

Budget categories and forms of cost

2.1 Unit costs have various appearances:

2.2 Personnel - Averages

2.3 Internal invoices

2.4 Personnel Types

2.5 Time sheets

2.6 Subcontracting, purchases of goods and services

III AUDITS HORIZON 2020

3.1 First results

3.2 Lessons Learned

IV ONLINE INFORMATION