Auditid „Euroopa horisondi“ projektides

23. september 2025

Teemad:

- *Certificate on Financial Statements* (CFS)
- Euroopa Komisjoni auditid

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Miks auditid on vajalikud?

- Avaliku raha **läbipaistev** ja **tõhus** kasutamine
- Toetuse **otstarbepärane** ja **reeglitele** vastav kasutamine
- Sisend disainimaks tõhusamaid ja tulemuslikumaid rahakasutuse reegleid

Auditite liigid „Euroopa horisondis“

- Certificate on Financial Statements, nn 1. astme audit)
- **Euroopa Komisjoni auditid**, nn 2. astme auditid
- Muud võimalikud kontrollid, nt Euroopa Kontrollikoda, OLAF
- Spetsiifilised kontrollid, nt eetikaaudit

CFS audit

MGA art 24.2 Certificate on the financial statements (CFS)

[OPTION 2 for programmes with CFS: If required by the granting authority (see Data Sheet, Point 4.3), the beneficiaries must provide certificates on their financial statements (CFS), in accordance with the schedule, threshold and conditions set out in the Data Sheet.

The coordinator must submit them as part of the periodic report (see Article 21).

The certificates must be drawn up using the template published on the Portal, cover the costs declared on the basis of actual costs and costs according to usual cost accounting practices (if any), and fulfil the following conditions:

(a) be provided by a qualified approved external auditor which is independent and complies with Directive 2006/43/EC[43] (or for public bodies: by a competent independent public officer)

(b) the verification must be carried out according to the highest professional standards to ensure that the financial statements comply with the provisions under the Agreement and that the costs declared are eligible.

Kai Paalberg

Grant Thornton

Euroopa Komisjoni auditid

Eesti Teadusagentuur

ARTICLE 25 — CHECKS, REVIEWS, AUDITS AND INVESTIGATIONS — EXTENSION OF FINDINGS

25.1 Granting authority checks, reviews and audits

25.1.1 Internal checks

The granting authority may — during the action or afterwards — check the proper implementation of the action and compliance with the obligations under the Agreement, including assessing costs and contributions, deliverables and reports.

Vt ***Data sheet* punkt 6**
Reeglina kuni **kahe** aasta jooksul peale projekti lõppmakset

25.4 OLAF, EPPO and ECA audits and investigations

The following bodies may also carry out checks, reviews, audits and investigations — during the action or afterwards:

- the European Anti-Fraud Office (OLAF) under Regulations No 883/2013[44] and No 2185/96[45]
- the European Public Prosecutor's Office (EPPO) under Regulation 2017/1939
- the European Court of Auditors (ECA) under Article 287 of the Treaty on the Functioning of the EU (TFEU) and Article 263 of EU Financial Regulation 2024/2509.

GA ajalise piiranguta.
Dokumente säilitada **viis** aastat peale projekti lõppmakse tegemist

Euroopa Komisjoni auditid, MGA art 25.1.3

- **Üldjuhul keskenduvad finantsidele**, kuid võivad hõlmata ka projekti sisulist elluviimist ja muude GA kohustuste täitmist
- Teostab Euroopa Komisjon ise või tema poolt volitatud auditibüroo
- Võib toimuda **projekti ajal ja kuni kahe aasta jooksul pärast lõppmakset**
  - Dokumente (originaalkujul või digiteeritult) tuleb säilitada viis aastat peale lõppmakset -> järgmise astme kontrollid

Kuidas auditeeritavad projektid valitakse?

- **Riskipõhiselt**
- Rahastaja ettepanekul
- Juhuvalimiga

Valik tehakse projektide tasemel, aga võib laieneda ka organisatsioonile

Keda võidakse auditeerida?

- **Projekti partnerid**
- **Partneritega seotud osapooled** (Affiliated entities)
- **Teised projekti panustavad osapooled** (nt allhanketeenuse pakkujad, allgrantide saajad (FSTP))

Beneficiaries must ensure recipients comply with key obligations

- Avoiding Conflict of interest (Art. 12)
- Confidentiality & security (Art. 13)
- Ethics (Art. 14)
- EU funding visibility (Art. 17.2)
- Action-specific rules (Art. 18)
- Information obligations (Art. 19)
- Record-keeping (Art. 20)
- Audit access for ECA, OLAF, etc. (Art. 25)

Auditi protsess

1. Kutse LEAR-le **nomineerida asutuse *Audit Contact*(-id)** (AUCO) (täpsem info SIIN). Nomineeritu on kontaktisikuks ja omab ligipääsu auditikeskkonnale vajalike dokumentide esitamiseks
2. **Ametlik teavitus** auditi alustamisest ja juhised täiendavate dokumentide esitamiseks
3. **Dokumentide esitamine** auditikeskkonnas
4. **Kohtkülastus** (kuni 5 päeva), sh avakoosolek, intervjuud, lõpukoosolek (tutvustatakse esialgseid leide, saab anda täiendavaid selgitusi, jagatakse arvutuskäike)
5. **Esialgne auditiraport***
6. **Kommentaarid** raportile
7. **Lõpparuanne***

*Kui auditit teostab EK volitatud auditibüroo, läbib nii raporti mustand kui ka lõplik verisoon enne asutusele esitamist EK kontrolli

Milliseid dokumente nõutakse?

- **Grandileping**, selle muudatused
- Projekti **sisu- ja finantsaruanded**
- **CFS**

Otse süsteemist

- *Letter of Announcement*-s (LoA) nõutud lisad:
  - **Nõutud dokumentide loetelu**
  - **Kontrollküsimustik**
  - **Detailne kulude ülevaade**

Milliseid dokumente nõutakse?

- **LoA lisas I nõutud toetavad dokumendid**: asutuse sisemisi protseduure puudutavad korrad; kululiikide kaupa kulusid tõendavad dokumendid, vt IAP

Documents to request from participant (at different moments during the audit):

- internal control questionnaire — requested in letter of announcement (LoA)
- detailed cost breakdowns (depending on the EU programme, either already submitted as part of the periodic report - *see above* - or to be requested in the letter of announcement (LoA))
- supporting documents — requested in letter of announcement (LoA)
  - internal procedures describing usual cost accounting practices, payroll policy, travel policy, purchasing and subcontracting procedures, depreciation policy, methodology used for unit costs according to usual cost accounting practices (if used)
  - for personnel costs:
    - full list of persons involved in the project (indicating the periods they worked, their function, personnel cost type and type of contract)

    and

    - for the costs items that were sampled:
      - salary slips *(— only for actual costs)*
      - time records/time sheets
      - employment contracts
      - proofs of payment and relevant accounting documents *(personnel accounts, bank statements, invoices, receipts, etc) (— only for actual costs)*
      - other documents *(social security legislation, etc)*

- for subcontracting and purchase costs *(— only for the costs items that were sampled)*:

  general documentation:

  - calls for tender (if any)
  - received tenders (if any)
  - justification for the choice of subcontractor/contractor
  - contracts with subcontractors/contractors
  - invoices
  - proofs of payment and relevant accounting documents
  - evidence that the services were provided by the subcontractor/contractor
  - other documents *(national rules on public tendering if applicable, EU Directives, etc)*

  specific documentation for purchase costs:

  - for travel and subsistence costs *(— only for the costs items that were sampled)*:
    - invoices for all costs claimed *(receipts, hotel bills, etc)* (— only for actual costs)
    - other documents demonstrating the link to the action *(proofs of attendance such as minutes of meetings, reports, etc)*
  - for equipment costs *(— only for the costs items that were sampled)*:
    - inventory of durable equipment
    - delivery slips/certificates of first use
    - method of depreciation calculation
    - other documents demonstrating the link and the use of the equipment for the action *(e.g. usage overview table, etc)*

Milliseid dokumente nõutakse?

- **Kontrollküsimustik**

INTERNAL CONTROL QUESTIONNAIRE

(To be filled in by the participant and uploaded in the Portal Audit Management System, within the deadline foreseen in the letter of announcement (LoA).)

INTERNAL CONTROL QUESTIONNAIRE		
GENERAL INFORMATION		
1.	Organisation (legal name):	
2.	Address (street, postal code, city, countr	
3.	Website:	
4.	Key contact	Name:
		Function:
		Telephon
		E-mail:
5.	Organisation legal form (type of compa status):	
6.	Date of foundation:	

DESCRIPTION OF THE TIME RECORDING SYSTEM		
45.	Time recording system frequency:	*monthly*
46.	Is the time-recording system computer-based?	*Yes / N*
47.	Product name:	*product*
48.	Used since:	*year*
49.	Integrated with accounting system:	*Yes / N*
50.	Full time recording system (i.e., it records all productive time and absences):	*Yes / N*
51.	Filled in by each concerned employee:	*Yes / N*
52.	Time records approved by supervisor :	*Yes / N*
PRODUCTIVE DAYS AND DAILY RATE CALCULATION		
53.	Employees costs were declared on the basis of:	*actual c costs), .*

TIME RECORDS		
80.	Were timesheets completed for any of the audited project(s)?	*Yes / No*
81.	Were monthly declarations completed for any of the audited project(s)?	*Yes / No*
82.	Are there internal guidelines/procedures for time recording follow-up?	*Yes / No* *Please describe shortly the process*
CONFLICT OF INTEREST		
83.	Do you have internal written procedures for detecting and avoiding of conflict of interest (e.g. by defining specific criteria that need to be met)?	*Yes / No*
SUBCONTRACTING AND PURCHASES		
84.	Is there a formal procurement policy? Since when is it in force?	*Yes (date) / No*
85.	If there is no formal procurement policy, do you have a specific approach when selecting the (sub-) contractor(s)/ suppliers?	*Yes (please detail) / No / N/A*

Milliseid dokumente nõutakse?

- **Detailne kulude ülevaade**

No	Staff name	Category	Year	Working from	Working until	Days worked on WP1	Days worked on WP2	Days worked on WP3	Days worked on WP4	Days worked on WP5	Days worked on WP6	Days worked on WP7	Days worked on WP8	Days worked on WP9	Total days worked on the action (a)	Total days actually claimed (b)	difference (a)-(b), please explain	Number of productive days
1	Mr Adam SMITH	Senior Researcher	2022	01.07.22	31.12.22	5,00			90,00						95,00	**95,00**	**0,00**	107,50
1	Mr Adam SMITH	Senior Researcher	2023	01.01.23	31.12.23	12,00			210,00						222,00	**215,00**	**7,00**	215,00
2	Ms Eva LONG	Technician	2023	01.03.23	31.12.23				30,00	32,00					62,00	**62,00**	**0,00**	179,17

No	Reason for travelling	Staff name	Destination	Date of departure	Date of return	Amount eligible in national currency	Exchange rate	Amount eligible in EUR	Payment reference	Payment date	Internal account number	Comments
1	XYZ Conference	Mr Adam EVA	Brussels	01.09.22	03.09.22	172 340,00	395,00	**436,30**	REIMB20226687	10.09.22	40833	This is an example. Please delete.

No	Supplier	Description of goods, works or services provided	Eligible amount in national currency	Exchange rate	Eligible amount in EUR	Invoice reference	Invoice date	Payment reference	Payment date	Internal account	In-kind contribution (page of GA/N)	Comments
1	XYZ Ltd	screws	20 000,00	395,00	**50,63**	AB-197772	25.09.22	PY-197772	30.09.22	40833	N	This is an example. Please delete.

Sagedasemad probleemid (H2020)

- **Tegelikud personalikulud** – 60%
  - **Abikõlbliku personalikulu määratlemine –** lisatasud, millel puudub objektiivne alus (lihtsalt hea töö eest); kõrgem töötasu projektis
  - **Mitte lähtumine tegelikest kuludest** - eelarvestatud, standardsed, hinnangulised või fikseeritud määrad
  - Vead **produktiivse tööaja** arvutamisel
  - **Tööajatabelite nõetele mittevastavus** või puudumine – pole igakuiselt allkirjastatud; puudub viide WP-le
    - Alternatiivsed tõendid (koosolekute memod, reisidokumendid) -> väiksemad aktsepteeritud kulud

Sagedasemad vead (H2020)

- **Muud kaubad ja teenused** – 15%
  - **Puuduv dokumentatsioon**
  - Pole tõestatud **hinna-kvaliteedi suhe, miks üks või teine pakkuja valiti**
  - Ei suudeta tõestada **kulu seost projektiga**
- **Allhankekulud** – 7%
- **Seadmed** – 4%

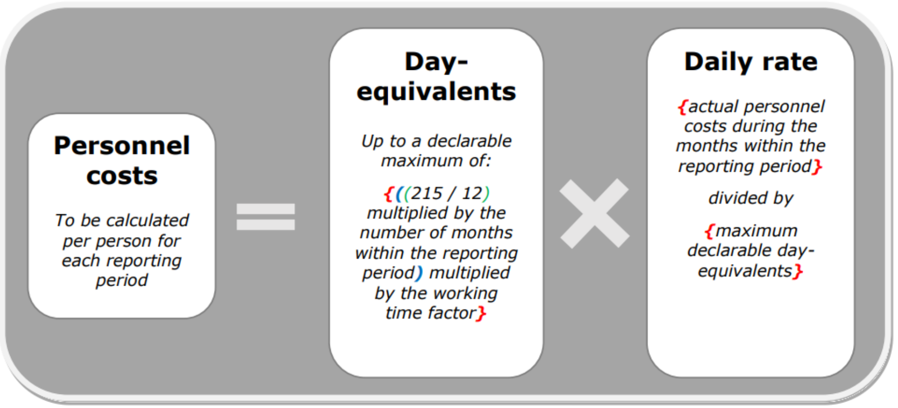
Sagedasemad vead (HEU esimestest audititest)

Palgakulud

- Kasutatakse viimase suletud aasta palgaandmeid
- Ei ümardata **aruandlusperioodi päevaekvivalente poole päeva täpsuseks**
- Päevamäär arvutatakse terve aasta kohta, mitte **aruandlusperioodi jäävate kuude kohta**
- Maksimaalsete päevaekvivalentide arvu ei arvutata **215 päeva** alusel

AGA art 6

1.4 Calculation of the personnel costs. In most cases you have to calculate your personnel costs for the action as follows:



You must do these calculations normally **once per reporting period** (RP)[6] **for each person** who worked in the action.

Sagedasemad probleemid (HEU esimestest audititest)

Palgakulud:

- Ebakorrektne töötatud **tundide päevadeks konverteerimine**
- Kui inimene töötab asutuses **mitme töölepingu** alusel:
  - Tuleb arvutada nende põhjal **üks päevamäär**
  - **Võib deklareerida maks. 215 päeva** aasta kohta – ka siis kui riiklikud reeglid lubavad 1,0 suuremat koormust

AGA art 20

You have three options to determine ... **number of hours of a day-equivalent**:

– **Option 1:** a day-equivalent is 8 hours

– **Option 2:** average working hours as per contract (or another binding document, *e.g. collective labour agreement, national labour legislation*). You can NOT use this option if the contract (or other binding document) does not allow to determine the average number of hours that the person must work per day. By contrast, fluctuating or variable working hours during the year are not a problem *(see specific cases below)*.

Multiple parallel or consecutive contracts — If a person is employed with more than one employment contract with the beneficiary during the reporting period (where allowed by applicable law), the beneficiary should calculate a single daily rate. The actual personnel ... are the sum of the costs of all these employment contracts during the months within ...orting period. The maximum declarable day-equivalents are the sum of the maximum ...ble day-equivalents calculated individually for each of these employment contracts ...the months within the reporting period.

AGA art 6

- the title and number of the action, as specified in the Grant Agreement,
- the participant's full name, as specified in the Grant Agreement,
- the full name, date and signature of the person working for the action,
- the number of days per month worked for the action in the period covered by the time record,
- the supervisor's full name and signature,
- a reference to the action tasks or work package described in Annex 1 GA, to which the person has contributed during the declared month.

Tööajatabeli miinimumnõuded: IAP lk 14-15

Additional & Alternative procedure – concept

H2020	HE
Strict application of the 6 requirements rule **Alternative procedures** for the persons for whom: - Condition no. 4 (number of hours) is missing, or - 3 or more out of the 6 minimum requirements for time records are not fulfilled.	Perform **alternative procedure** for the persons for whom **condition no. 4 (number of days) is missing.** if **other minimum requirements** are missing ➢ **Request additional evidence** to validate the missing information - ex: project number missing in timesheet, but identifiable via other audit techniques (internal audit code…) ➢ If not compliant, perform an **alternative procedure.**

Võimalikud tagajärjed

- Kulude tagasilükkamine, toetuse tagasinõuded
- Väljamaksete peatamine
- Süsteemsed või korduvad vead -> auditi laiendamine teistele sarnaste tingimustega EL rahastatavatele projektidele
- Projekti peatamine või lõpetamine
- Trahvid ja/või ligipääsu piiramine RP-le
- Täiendav uurimine (OLAF)
- Mainekahju

- **Täiendavate kulude aktsepteerimine – kui need olid deklareeritud**

Võimalikud tagajärjed

⚠ Please **do NOT take any immediate action** at this point — even if the audit found ineligible costs/breaches. Do NOT deduct them from the next financial statement. The proposed adjustments must first be analysed and will, if needed, be implemented by the granting authority at the next payment. You will be informed by payment letter/audit implementation pre-information letter and have another possibility to submit observations.

Üldised soovitused ja parim praktika

- **Edukaks auditiks valmistumine algab kohe projekti alguses**:
  - Viige projekti meeskond kurssi **GA/AGA nõuetega**
  - Pange paika selge **rollijaotus ja vastutus**, sh GA reeglite järgimisel
  - Viige sisse **järjepidev ja süsteemne tegevuste ning kulude dokumenteerimine.** Varukoopiad!

    Süsteemi loomisel tutvuge dokumendiga **Indicative Audit Programme** (IAP).

    Soovitav on järgida aruandluses ja auditikutse (LoA) lisa III struktuuri
  - **Koordinaatorina hoolitsege, et partnerid oleksid teadlikud GA nõuetest**

Üldised soovitused ja parim praktika

Asutuse tasemel:

- **Abi asutuse reeglite järgimisel** (palgapoliitika, ostud, reisid, seadmete amort. reeglid jne): juhised, kontaktid, briifimine algavate projektide korral
- **Ühtse tegevuste, kulude, tööaja dokumenteerimise süsteemi loomine,** mis on kooskõlas rahastaja reeglitega
- **Abi nõuetele vastavate aruannete koostamisel**
- **Ühtne välja minevate aruannete kontroll**
- Regulaarne **sisekontroll**
- **Kogemuste ja parimate praktikate jagamise** platvormi loomine ja haldamine

Auditi kutse tuli – mis nüüd saab?!

- **Olge valmistunud:**
  - **Vaadake võtmetöötajatega läbi projekti kirjeldus, aruanded** (nii sisu- kui tegevus), **olulisemad memod-märkmed**, töölepingud
  - **Mõelge läbi vastused tõenäolisematele küsimustele**. Olge valmis vastama väga detailsetele projekti puudutavatele küsimustele – kes mida tegi; kus ja miks käis
  - Olge valmis **detailselt selgitama oma asutuse (projektide elluviimise) töökorraldust, tööaja dokumenteerimise süsteemi, kulude tegemise protsesse**, tutvustama oma raamatupidamise süsteemi

Auditi kutse tuli – mis nüüd saab?!

- **Auditi avakoosolekule** kaasake lisaks projektijuhile laiem ring asjassepuutuvaid osapooli – raamatupidamine, personaliosakond, osakonnajuhataja jmt
- Säilitage **audiitoritega hea kontakt**
- Hoidke AGA käepärast ja **olge valmis oma lähenemist kaitsma**
- Kui midagi on puudu või valesti, selgitage ausalt…
- Pidage kinni **tähtaegadest**

Täiendav info ja abi

Eesti Teadusagentuur

- Annotated Grant Agreement (AGA)
- Indicative Audit Programme (IAP)
- Online Manual – Audits How to
- Euroopa Kontrollikoja raportid
- Partnerite kogemuste jagamine
- NCPd ja ETAGi koduleht

Kokkuvõttes

- Auditiks valmistumine algab kohe projekti alguses
- Kutse saamisel moodustage meeskond ja värskendage mälu
- Reeglite tundmine on võti

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