



PL-BY-UA
2014-2020

Auditor's Certificate - confirmation of control

Project title	
Project acronym	
Project index number	
Name of the beneficiary	
Reporting period	
Name of the audit body (if applicable)	
First and last name of the Auditor	

Amount certified by the Auditor:EUR, including ENIEUR.

- 1) Based on the documents provided and my verification and professional judgement as an auditor, I certify that:
 - a) Expenditure is in line with European, national and Programme eligibility rules and complies with conditions resulting from the Programme documents and from the Grant Contract affecting the eligibility of expenditures;
 - b) Expenditure was actually paid with the exception of costs specified in the *Programme Manual Part II - Implementation Manual*, ie. simplified cost options;
 - c) Expenditure was incurred and paid (with the exceptions above under "b") within the eligible time period and was not previously reported;
 - d) Expenditure based on simplified cost settlement options is correctly calculated;
 - e) Expenditure incurred within the project was properly recorded in a separate accounting system or has an adequate accounting code allocated;
 - f) Expenditures were presented in the report in the correct amount, equal to the amount of expenditure paid and recorded in the accounting system, and the report is free of arithmetic mistakes;
 - g) Fixed assets have been recorded in the register of fixed assets;
 - h) The necessary audit trail exists and all documents were available for verification e.g.: agreements, accounting documents, confirmation of payments;
 - i) Relevant EU/national/institutional and Programme public procurement rules were observed;
 - j) EU and Programme information and visibility rules were observed;
 - k) Co-financed products, services and works were actually delivered;
 - l) Expenditure is related to activities in line with the application form and the subsidy contract and evidences of this fact were provided.

- 2) Based on the documents received and the verification carried out following my professional judgement as an auditor, for the amount certified I have not found any evidence of:
 - a) infringements of rules concerning state aid, environmental protection and equal opportunities,
 - b) double-financing of expenditure by other financial sources,



- c) generation of undisclosed project-related revenue,
- d) the occurrence of fraud.

- 3) I hereby confirm that the verification of the project was carried out accurately and objectively and with professional scepticism. The control activities and scope as well as further information on the control work actually done are documented in the checklist in accordance with the template annexed to the Guidelines on expenditure verification.

I hereby declare that I and the institution I represent are independent from the project's activities and the beneficiary as well as institutions implementing the Programme from financial, family or personal point of view.

Name of the Auditor:

Institution:

Place:

Date:

Signature of the Auditor:

Stamp: