



PL-BY-UA
2014-2020

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	<input type="checkbox"/> lead beneficiary <input type="checkbox"/> beneficiary

General information

1.	Whether the auditor has received, read and used of the following documents? <input type="checkbox"/> Operational Programme, <input type="checkbox"/> Programme Manual Part II – Implementation Manual, <input type="checkbox"/> Full Application Form <input type="checkbox"/> Grant contract ¹ , <input type="checkbox"/> Partnership agreement ² .	
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?	
3.	Has the auditor agreed to: <input type="checkbox"/> report the irregularities to the JTS, <input type="checkbox"/> cooperate with the JTS, CCPs and entities authorized to control of the project, including providing explanations, access to documents collected during the audit investigation, <input type="checkbox"/> maintain independence and impartiality in accordance with the scope specified in the Guidance on expenditure verification, including a declaration of impartiality,	

¹ If available. If not available, the model document that will be signed should be provided.

² If available. If not available, the model document that will be signed should be provided.



PL-BY-UA
2014-2020

	<input type="checkbox"/> undergo a control by the CCPs, JTS and other entities entitled to control.	
4.	Has the auditor agreed to carry out verification according to: <ul style="list-style-type: none"> a) the International Standard on Related Services 4400 Engagements to perform Agreed-upon Procedures regarding Financial Information as promulgated by International Federation of Accountants (IFAC), b) Code of Ethics for Professional Accountants, developed and issued by IFAC's International Ethics Standards Board for Accountants. 	
5.	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.	
6.	Has the auditor of the lead beneficiary agreed to verify: <ul style="list-style-type: none"> <input type="checkbox"/> that the lead beneficiary has made payments to other beneficiaries. 	
7.	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: <ul style="list-style-type: none"> a) member of the national authority or body for accounting and audit, which is the member of the IFAC, b) 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, c) registered as an auditor in the register of auditors maintained by the National Council of Statutory Auditors, d) has a knowledge of at least the B2³ level of the English language. 	<i>Please specify</i>
9.	In the case of the control of public procurement, has the auditor declared: <ul style="list-style-type: none"> a) carrying out controls of the correctness of at least 10 public procurement 	<i>Please specify</i>

³ Documents confirming the fulfilment of the condition should be attached.



	<p>procedures covered by the Public Procurement Law,</p> <p>b) 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 Chamber⁴.</p>	
--	---	--

Independence of the auditor

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

Signature

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

⁴ Documents confirming the fulfilment of the condition should be attached.

⁵ Documents should be attached.

