



POS POS 245/2020

SPRÁVA NÁRODNÍHO PARKU ŠUMAVA
projekt LIFE17 NAT/CZ/000452 LIFE for MIREs

F 164 B:S02

Smlouva o dílo – Finanční audit projektu LIFE FOR MIREs



Ministerstvo životního prostředí



SMLOUVA O DÍLO

uzavřená dle § 2586 an. zákona č. 89/2012 Sb., občanský zákoník, ve znění pozdějších předpisů (dále jen „občanský zákoník“)
(dále jen jako „smlouva“)

SMLUVNÍ STRANY

Objednatel: Správa Národního parku Šumava
sídlo: 1. máje 260/19, 385 01 Vimperk

ICO: 00583171
DIČ: CZ 00583171
kontaktní adresa: 1. máje 260/19, 385 01 Vimperk

(Objednatel je příspěvkovou organizací Ministerstva životního prostředí České republiky)
(dále jen „objednatel“)

a

Zhotovitel: INTEREXPERT BOHEMIA, spol. s r.o.
sídlo/bydliště: Praha 1, Mikulandská 2/123, PSČ 11000

IČO: 48112500
DIČ: CZ48112500
Zápis v OR: C 16372 vedená u Městského soudu v Praze

(dále jen „zhotovitel“ nebo „auditor“)

(dále též jako „smluvní strany“)

uzavírají níže uvedeného dne, měsíce a roku tuto Smlouvu o dílo



1. PŘEDMĚT SMLOUVY

- 1) Zhotovitel se zavazuje, že pro objednatele provede na svůj náklad a nebezpečí a řádně a včas předá dílo - **Finanční audit projektu LIFE FOR MIREs** (dále také „Dílo“, nebo „Audit“), a to v souladu s požadavky zadávací dokumentace a dle Přílohy A Podrobná specifikace díla
- 2) Finanční audit se týká projektu LIFE FOR MIREs, číslo projektu LIFE17 NAT/CZ/000452, (dále také „projekt“). Projekt je realizován v období 1.8.2018-31.12.2024 a je financovaný Evropskou komisí (dále také „Komise“) z programu „Programme for the Environment and Climate Action (LIFE)“. Audit se týká pouze výdajů projektu za Objednatele, nikoli výdajů partnerů projektu.
- 3) Objednatel se zavazuje Dílo dodané zhotovitelem v souladu s touto smlouvou převzít a zhotoviteli za něj při splnění podmínek dle této smlouvy zaplatit dohodnutou cenu Díla, uvedenou v článku 4 této smlouvy.

2. POVINNOSTI OBJEDNATELE

- 1) Objednatel se zavazuje zajistit auditorovi přístup k účetním knihám, účtům a dokumentům k projektu v požadovaném čase, rozsahu a podrobnosti a to současně s informacemi a vysvětleními od zodpovědných řídicích osob projektu, o kterých ověřovatel usoudí, že jsou pro prováděné ověření významné.
- 2) Objednatel zajistí pro auditora přístup do příslušných prostor a k veškerým aktivitám projektu k ověření fyzické existence účetně vykazovaných hodnot, které jsou předmětem kontroly projektu.
- 3) Auditor má právo požadovat vysvětlení, a to i v písemné formě a podepsané odpovědným pracovníkem, pokud to, podle jeho názoru, povaha problému vyžaduje.

3. ČAS A MÍSTO PLNĚNÍ

- 1) Termín zahájení: dnem účinnosti smlouvy o dílo
- 2) Lhůta dodání: **dle odst. 4 tohoto článku**
- 3) Zhotovitel je povinen provádět Dílo postupně dle níže uvedených termínů tak, aby byly splněny požadavky uvedené v Příloze A Podrobná specifikace díla.
- 4) Zhotovitel realizuje Dílo postupně v dílčích částech Díla:
 - a) 3 krát průběžná kontrola projektu, v letech 2021, 2023 a 2024, v termínech dle ústní dohody obou stran. Zpráva bude vyhotovena vždy nejpozději do 14 dnů po předání kompletních podkladů, o předání podkladů bude sepsán protokol.
 - b) kontrola první části projektu (období od 1.8.2018 do 31.12.2021) a vyhotovení střednědobé zprávy (nejpozději do 28.2.2022),
 - c) závěrečná kontrola projektu a vyhotovení závěrečné auditní zprávy pro EU (nejpozději do 14.2.2025).



- 5) Termín pro předání podkladů pro vyhotovení střednědobé a závěrečné zprávy a zároveň zajištění dalších nezbytných podmínek dle článku 2, odst. 1 a 2 smlouvy stanoví obě strany vzájemnou ústní dohodou, o předání podkladů a zajištění podmínek bude sepsán protokol. Tento termín bude nejpozději 20 dnů před termínem vyhotovení střednědobé a závěrečné zprávy dle odst.4 b), c) tohoto článku.
- 6) Lhůty stanovené v odst. 4 tohoto článku je auditor ve výjimečných případech oprávněn přiměřeně prodloužit v důsledku okolností, jež mohou vést k omezení práce auditora, nejdéle však o 14 dnů. V takovém případě je auditor bezodkladně povinen provést vhodný alternativní, časově náročnější postup, aby obdržel dostatečné důkazní informace na podporu svého názoru. Takové okolnosti mohou nastat např. v případě, že:
 - a) účetní záznamy účetní jednotky jsou dle názoru auditora nedostatečné,
 - b) nelze uplatnit auditorský postup, předem společně dohodnutý se zástupcem objednatele.O této skutečnosti auditor objednavatele neprodleně písemně vyrozumí.
- 7) Objednatel si vyhrazuje právo odeprít převzetí Díla nebo jeho části v případě, že Dílo jako celek nebo jeho část nebude v souladu s požadavky objednatele specifikovanými v Příloze A smlouvy. Dodání pouze části Díla je považováno za prodlení s plněním závazků z této smlouvy.
- 8) O dodání Díla bude sepsán předávací protokol, který smluvní strany při předání Díla podepíší.
- 9) Místem plnění je Národní park Šumava.
- 10) Střednědobá a závěrečná zpráva budou dodány v tištěné podobě, průběžné nálezy stačí předat elektronicky. Místem předání tištěné verze je Správa Národního parku Šumava, Sušická 399, 341 92 Kašperské Hory, elektronické verze budou zaslány na email uvedený v Příloze D Kontaktní údaje..
- 11) Dokončením Díla se rozumí kompletní řádné provedené Dílo (tj. ve sjednaném rozsahu, bez vad a nedodělků), které je předáno objednateli v rámci předávacího řízení.
- 12) Nedodržení termínu dodání Díla bude považováno za podstatné porušení smlouvy.

4. CENA DÍLA

- 1) Sjednaná cena za Dílo je cenou pevnou, úplnou a nejvýše přípustnou, zahrnující veškeré náklady zhotovitele nutné k řádnému a včasnému splnění závazků plynoucích z této smlouvy.
- 2) Objednatel se zavazuje zaplatit zhotoviteli cenu díla ve výši **123500,- Kč bez DPH**, DPH 25935,-Kč, 149435,- Kč včetně DPH.
- 3) Daň z přidané hodnoty bude účtována ve výši určené podle právních předpisů platných ke dni uskutečnění zdanitelného plnění. V případě, že v době, kdy bude předmět smlouvy dokončen, a sazba DPH bude zákonem č. 235/2004 Sb., o dani z přidané hodnoty, ve znění pozdějších předpisů, zvýšena nebo snížena, je povinností účtovat daň podle aktuálního znění zákona.

5. PLATEBNÍ PODMÍNKY

- 1) Objednatel nebude poskytovat zhotoviteli zálohy.
- 2) Zhotoviteli vzniká právo účtovat cenu v případě řádného a včasného dodání Díla objednateli.
- 3) Zhotovitel je oprávněn fakturovat za provedení každé jednotlivé kontroly, dle rozpisu v Příloze B smlouvy (Cenová nabídka), maximálně tedy 5 faktur. Každá faktura bude vystavena na základě předávacího protokolu o předání a převzetí Díla či jeho části podepsaného oběma



smluvními stranami. Dnem zdanitelného plnění je den podepsání předávacího protokolu oběma smluvními stranami.

- 4) Faktura bude doložena kopií předávacího protokolu podepsaného oběma smluvními stranami.
- 5) Faktury zhotovitele musí mít náležitosti daňového a účetního dokladu, formou a obsahem odpovídat požadavkům právní úpravy zejména pak zákonu č. 563/1991 Sb., o účetnictví, zákonu o dani z přidané hodnoty a mít náležitosti obchodní listiny dle občanského zákoníku v platném znění. Dále musí být na faktuře uvedeno: „**pro projekt LIFE17 NAT/CZ/000452 LIFE for MIREs**“. Nebude-li faktura splňovat tyto náležitosti, nebude odpovídat předmětu plnění, nebude-li doložena příslušnými doklady nebo bude-li jinak v nesouladu s touto smlouvou, je objednatel oprávněn vrátit ji zhotoviteli na doplnění či jinou opravu, aniž se tím dostane do prodlení s úhradou příslušné částky. Nová lhůta splatnosti začne plynout doručením doplněné nebo opravené faktury objednateli na kontaktní adresu objednatele podle této smlouvy.
- 6) Splatnost faktury činí 21 kalendářních dnů ode dne jejího doručení na kontaktní adresu objednatele dle této smlouvy. Úhrada faktury bude provedena v české měně bezhotovostně z účtu objednatele na účet zhotovitele uvedený v záhlaví této smlouvy. Číslo tohoto bankovního účtu bude uvedeno rovněž na zhotovitelem vystavené faktuře. Lhůta splatnosti je dodržena, pokud v její poslední den byl podán příkaz k převodu příslušné částky z účtu objednatele na účet zhotovitele.

6. ODPOVĚDNOST A SOUVISEJÍCÍ UJEDNÁNÍ

- 1) Zhotovitel se důkladně seznámil s obsahem veškerých podkladů nezbytných pro realizaci Díla a prohlašuje, že tyto shledává jako bezvadné a dostatečné pro realizaci Díla.
- 2) Zhotovitel odpovídá za to, že dílo bude předáno bez vad, v souladu s podmínkami této smlouvy a v souladu se všemi platnými právními předpisy.
- 3) Bude-li zhotovitel plnit některou svoji povinnost prostřednictvím jiné osoby, odpovídá za tato plnění, jako kdyby plnil tuto povinnost sám a je povinen zajistit splnění všech závazků z této smlouvy.
- 4) Každá reklamace musí být uplatněna písemně, e-mailem nebo faxem a musí obsahovat úplný a přesný popis vady. Jejich odstranění provede zhotovitel na svůj náklad.
- 5) Pokud zhotovitel nenastoupí do deseti dnů od data uplatnění reklamace Díla k odstraňování vad nebo neoznámí objednateli lhůtu k odstranění vad Díla je povinen zaplatit objednateli smluvní pokutu ve výši 500,- Kč za každý i započatý kalendářní den prodlení.
- 6) Vznikne-li porušením povinností ze strany zhotovitele objednateli škoda, je objednatel oprávněn domáhat se náhrady této škody podle příslušných ustanovení občanského zákoníku vedle svých nároků z vad Díla.
- 7) Pro případ prodlení zhotovitele v termínu dokončení celého Díla a jeho předání se sjednává smluvní pokuta ve výši 1000,-Kč za každý i započatý kalendářní den prodlení s dokončením celého Díla a jeho předání objednateli.
- 8) Pro případ prodlení zhotovitele s realizací Díla v dílčích termínech je objednatel oprávněn účtovat zhotoviteli smluvní pokutu ve výši 200,- Kč za každý i započatý kalendářní den prodlení s nedodržením dílčích termínů plnění dle čl. 3 odst. 4).
- 9) Uvedené smluvní pokuty nemají vliv na výši případné náhrady škody.



7. OSTATNÍ UJEDNÁNÍ

- 1) Kterákoli ze smluvních stran může od této smlouvy odstoupit pouze z důvodů uvedených v této smlouvě nebo z důvodů vyplývajících ze zákona, včetně důvodů vyplývajících v podstatném porušení smlouvy některou ze stran.
- 2) Překročení sjednaného termínu dodání Díla nebo jeho části o déle než 14 dnů se vždy považuje za podstatné porušení smlouvy, které podle ust. § 2002 Občanského zákoníku zakládá právo objednatele na odstoupení od této smlouvy.
- 3) Za podstatné porušení smlouvy se považuje též dodání Díla s vadami. Nároky objednatele z odpovědnosti za vady se řídí ust. § 2615 odst. 2 ve spojení s ust. § 2106 Občanského zákoníku.
- 4) Smluvní strany se pro případ sporů vyplývajících z této smlouvy dohodly ve smyslu ustanovení § 89a zákona č. 99/1963 Sb., občanského soudního řádu, ve znění pozdějších předpisů, místní příslušnost soudu prvního stupně, kterým bude obecný soud objednatele, tj. okresní, popř. krajský soud, v jehož obvodu má objednatel sídlo.
- 5) Zhotovitel nebyl v zadávacím řízení ovlivněn přímo ani nepřímo střetem zájmů ve vztahu k zadavateli, ani k subjektům podílejícím se na přípravě zadávacího řízení; zhotovitel nemá ani žádné zvláštní spojení s těmito osobami (např. majetkové, personální).
- 6) Zhotovitel bezvýhradně souhlasí se zveřejněním plného znění smlouvy v souladu se zákonem č. 134/2016 Sb., o zadávání veřejných zakázek, ve znění pozdějších předpisů a souvisejícími právními předpisy. Zveřejnění obsahu smlouvy nemůže být považováno za porušení povinnosti mlčenlivosti.
- 7) Objednatel poskytne zhotoviteli údaje potřebné k plnění předmětu smlouvy. Zhotovitel takto získané údaje použije pouze pro plnění smlouvy a neposkytne je třetí straně.
- 8) Objednatel je výlučným vlastníkem předaného díla a je oprávněn jej bez omezení využít pro svoji potřebu a pro potřebu jím zřizovaných právnických osob.
- 9) Objednatel je dále oprávněn odstoupit od smlouvy, jestliže zjistí, že zhotovitel
 - a. nabízel, dával, přijímal nebo zprostředkovával nějaké hodnoty s cílem ovlivnit chování nebo jednání kohokoliv, ať již státního úředníka nebo někoho jiného, přímo nebo nepřímo, v zadávacím řízení nebo při provádění smlouvy; nebo
 - b. zkresloval skutečnosti za účelem ovlivnění zadávacího řízení nebo provádění smlouvy ke škodě objednatele, včetně užití podvodných praktik k potlačení a snížení výhod volné a otevřené soutěže.
- 10) Veškeré změny a doplňky této smlouvy budou uskutečňovány formou písemných očíslovaných dodatků podepsanými oprávněnými zástupci obou smluvních stran.
- 11) Tato smlouva je vyhotovena ve třech stejnopisech, z nichž dva obdrží objednatel a jeden zhotovitel.
- 12) Právní vztahy neupravené touto smlouvou se řídí příslušnými ustanoveními občanského zákoníku.
- 13) Případná neplatnost některého ujednání smlouvy nemá vliv na platnost ostatních ustanovení. Strany smlouvy se v tomto případě zavazují poskytnout si vzájemnou součinnost k uzavření dodatku ke smlouvě, kde bude neplatná část smlouvy nahrazena novým ujednáním, a to ve lhůtě do 14 dnů poté, co tato potřeba vyvstane.



- 14) Zhotovitel bere na vědomí, že objednatel je dle § 2 odst. 1 zákona č. 340/2015 Sb., o zvláštních podmínkách účinnosti některých smluv, uveřejňování těchto smluv a o registru smluv (zákon o registru smluv), ve znění pozdějších předpisů, povinným subjektem, na jehož smlouvy se vztahuje povinnost uveřejnění v registru smluv. Smluvní strany si tímto ujednávají, že uveřejnění dle tohoto zákona zajistí objednatel způsobem, v rozsahu a ve lhůtách z něho vyplývajících. Pro účely uveřejňování smluvní strany současně shodně prohlašují, že žádnou část této smlouvy nepovažují za své obchodní tajemství bránící jejímu uveřejnění. Ujednání dle tohoto odstavce se vztahují i na všechny případné dodatky k této smlouvě, jejichž prostřednictvím je tato smlouva měněna či ukončována.
- 15) Zhotovitel prohlašuje, že se před podpisem smlouvy seznámil se všemi podmínkami, které by mohly mít vliv na plnění jeho závazků z této smlouvy.
- 16) Nedílnou součástí smlouvy jsou její přílohy.
- 17) Smlouva nabývá platnosti a účinnosti v případě povinnosti uveřejnění v registru smluv dle zákona o registru smluv, v ostatních případech dnem podpisu oprávněnými osobami smluvních stran.

Přílohy:

Příloha A Podrobná specifikace díla

B Cenová nabídka

C Formulář Komise s pravidly a pokyny pro závěrečnou auditní zprávu

D Kontaktní údaje

27. 11. 2020

Ve Vimperku dne

V Praze dne 11.11.2020

objednatel:

Správa Národního parku Šumava

zhotovitel:

INTEREXPERT BOHEMIA, spol. s r.o.



Příloha A

Podrobná specifikace díla „Finanční audit projektu LIFE FOR MIREs“

ZPŮSOB PROVEDENÍ AUDITU A POVINNOSTI AUDITORA

- 1) Audit bude proveden v souladu se zákonem o auditorech č.93/2009 Sb. A s Mezinárodními auditorskými standardy a souvisejícími aplikačními doložkami Komory auditorů, v souladu s ustanoveními ISA 3000. Zaměřen bude zejména na:
 - zda projektová účetní evidence (příjmy a výdaje) je správná, důvěryhodná a ověřitelná na základě adekvátních podpůrných dokumentů,
 - zda evidované způsobilé výdaje, které vznikly v souvislosti s projektem, byly vynaloženy v souladu s nařízením Evropského parlamentu a Rady (ES) č.1293/2013 ze dne 11.12.2013 a následných opatření, s ustanoveními grantové dohody, která byla podepsána koordinujícím příjemcem (Objednatelem), ze Společných ustanovení, které jsou přílohou grantové dohody a z návrhu projektu, který je předmětem (a přílohou) grantové dohody,
 - shodu výkazu výdajů a příjmů s vnitrostátními právními předpisy a účetními pravidly,
 - zda projekt není spolufinancován jiným finančním nástrojem Unie.
- 2) Povinností auditora je na základě provedených testů vyjádřit svůj názor na vedení projektu. Vydání zprávy nezavazuje vedení projektu odpovědností za důsledky kontrol, provedených kompetentními kontrolními orgány.
- 3) Povinností auditora je navrhnout a provést testy tak, aby v rozumné míře zaručovaly zjištění případných nesrovnalostí vzniklých nesprávným vedením. Nezavazuje to však auditora provést detailní testy všech operací tak, aby byly zjištěny všechny nesrovnalosti, které mohou existovat.
- 4) Audit musí být proveden v souladu s pokyny vydanými Komisí, v rozsahu a ve formátu, který tyto pokyny stanoví. Pokyny jsou uvedeny ve formuláři Komise, který je přílohou C Smlouvy. Auditor je povinen tento formulář použít k vyhotovení závěrečné zprávy.
- 5) Audit bude realizován jako průběžný, s pravidelným ročním předáváním podkladů a nálezů (celkově budou provedeny 3 průběžné kontroly, první v roce 2021). V roce 2022 (za období od začátku projektu do 31.12.2021) bude vyhotovena střednědobá zpráva, hodnotící první období projektu. Tato zpráva a průběžné nálezy budou určeny pro vnitřní potřebu zadavatele. Po ukončení projektu (31.12.2024) bude proveden závěrečný audit a vyhotovena závěrečná zpráva pro Komisi.
- 6) Auditor v dostatečném předstihu před provedením kontroly projedná s vedením projektu harmonogram prací, podobu, rozsah a termíny předložení potřebných dokladů, písemností a vysvětlení.

AUDITNÍ ZPRÁVY

- 1) Auditní zprávy budou zpracovány dle výše uvedených požadavků. Auditor uvede ve zprávě výhrady, pokud na základě provedených testů identifikuje nesprávnosti ve vedení projektu.



- 2) Auditor má právo uvést ve své zprávě také omezení rozsahu ověření, pokud nebyl schopen z objektivních důvodů nebo z viny objednatele ověřit některé podstatné údaje v projektu.
- 3) Auditor je oprávněn vydat i záporný výrok, pokud jsou identifikované nesprávnosti takové povahy a rozsahu, že není možné vydat výrok s výhradou. Pokud by důsledky omezení rozsahu práce auditora byly takového rozsahu, že by auditor nebyl schopen získat potřebnou míru jistoty u převážné většiny kontrolovaných položek, odmítne auditor vydat výrok. I v tomto případě vydá auditor zprávu popisující důvod odmítnutí výroku.
- 4) Kromě vlastních výše uvedených auditorských zpráv může auditor vydat také dopis vedení projektu, který by obsahoval poznatky o nedostacích zjištěných v průběhu auditu a auditorská doporučení směřující ke zlepšení vnitřního účetního a kontrolního systému.
- 5) Auditor je povinen pro vydání závěrečné auditorské zprávy použít formulář určený Komisí, který je přílohou C Smlouvy o dílo (Formulář Komise s pravidly a pokyny pro závěrečnou auditní zprávu). Pro střednědobou a průběžné zprávy může využít formuláře vlastní.
- 6) Závěrečná zpráva bude vyhotovena v českém a anglickém jazyce, střednědobá zpráva a průběžné nálezy pouze v českém jazyce.

Veřejná zakázka č. NPS 09140/2020

Cenová nabídka pro zakázku „Finanční audit projektu LIFE FOR MIREŠ“			
Položka	Nabídková cena Kč bez DPH	DPH	Nabídková cena Kč včetně DPH
1. průběžný audit	20 000	4 200,00	24 200,00
Střednědobá zpráva	29 500	6 195,00	35 695,00
2. průběžný audit	20 000	4 200,00	24 200,00
3. průběžný audit	20 000	4 200,00	24 200,00
Závěrečný audit + zpráva pro Komisi	34 000	7 140,00	41 140,00
CELKEM	123 500	25 935,00	149 435,00

Cena zakázky celkem Kč bez DPH:

123 500,00

Celkem DPH Kč:

25 935,00

Cena zakázky celkem Kč včetně DPH:

149 435,00



EUROPEAN COMMISSION
Executive Agency for Small and Medium-sized Enterprises (EASME)

GRANT AGREEMENT LIFE17 NAT/CZ/000452 LIFE for MIRES

TERMS OF REFERENCE FOR THE CERTIFICATE ON THE FINANCIAL STATEMENTS

LIFE ACTION GRANTS (Call 2017/2018)

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TERMS OF REFERENCE FOR AN INDEPENDENT REPORT OF FACTUAL FINDINGS ON COSTS CLAIMED UNDER A GRANT AGREEMENT FINANCED BY THE EXECUTIVE AGENCY FOR SMALL AND MEDIUM-SIZED ENTERPRISES (EASME) (OPTIONAL)¹	2
INDEPENDENT REPORT OF FACTUAL FINDINGS ON COSTS CLAIMED UNDER A GRANT AGREEMENT FINANCED BY THE EXECUTIVE AGENCY FOR SMALL AND MEDIUM-SIZED ENTERPRISES (EASME) (COMPULSORY)²	3

The Independent Report of Factual Findings should be provided by the Auditor

¹ Example that can be used by the Beneficiary

² Model to be used by the Auditor

Terms of Reference for an Independent Report of Factual Findings on costs claimed under a Grant Agreement financed by the Executive Agency for Small and Medium-Sized Enterprises (EASME) hereinafter referred to as “the Agency”

The following are the terms of reference ('ToR') on which *Správa Národného parku Šumava* 'the Beneficiary' agrees to engage < name of the audit firm > 'the Auditor' to provide an independent report of factual findings on a Financial Statement(s)³ prepared by the Beneficiary and to report in connection with a European Union financed grant agreement, concerning Grant agreement- LIFE17 NAT/CZ/000452 LIFE for MIREs (the 'Grant Agreement'). Where in these ToR 'The Agency' is mentioned this refers to its quality as signatory of the Grant Agreement with the Beneficiary. The European Union is not a party to this engagement.

1.1 Responsibilities of the Parties to the Engagement

'The Beneficiary' refers to the legal entity that is receiving the grant and that has signed the Grant Agreement with the Agency.

- The Beneficiary is responsible for preparing a Financial Statement for the project financed by the Grant Agreement, in compliance with such agreement, for providing it to the Auditor, and for ensuring that this Financial Statement can be properly reconciled to the Beneficiary's (and where applicable also the Affiliate's) accounting and bookkeeping system as well as to the underlying accounts and records. Notwithstanding the procedures to be carried out, the Beneficiary (and where applicable also the Affiliate) remains at all times responsible and liable for the accuracy of the Financial Statement.
- The Beneficiary is responsible for the factual statements which will enable the Auditor to carry out the procedures specified, and will provide the Auditor with a written representation letter supporting these statements, clearly dated and stating the period covered by the statements.
- The Beneficiary accepts that the ability of the Auditor to perform the procedures required by this engagement effectively depends upon the Beneficiary providing full and free access to the Beneficiary's (and where applicable also the Affiliate's) staff and its/their accounting and other relevant records.

'The Auditor' refers to the Auditor who is responsible for performing the agreed-upon procedures as specified in these ToR, and for submitting an independent report of factual findings to the Beneficiary.

The Auditor must be independent from the Beneficiary (and where applicable also the Affiliate) and must not have been involved in preparing the Financial Statement.

- [Option 1, by default] The Auditor is qualified to carry out statutory audits of accounting documents in accordance with the Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC or similar national regulations.
- [Option 2, if the Beneficiary has an independent Public Officer] The Auditor is a competent and independent Public Officer for which the relevant national authorities have established the legal capacity to audit the Beneficiary.
- [Option 3 if the Beneficiary is an international organization] The Auditor is an [internal] [external] auditor in accordance with the internal financial regulations and procedures of the international organisation.

The procedures to be performed are specified by the Agency and the Auditor is not responsible for the suitability and appropriateness of these procedures.

The Auditor:

- must plan work so that the Procedures may be carried out and the Findings may be assessed:

³ Financial Statement in this context refers solely to document referred to in Annex VI of the grant agreement.

- must adhere to the Procedures laid down and the compulsory report format;
- must carry out the engagement in accordance with this ToR;
- must document matters which are important to support the Report;
- must base its Report on the evidence gathered;
- must submit the Report to the [Beneficiary]

1.2 Subject of the Engagement

The subject of this engagement is the Financial Statement in connection with the above mentioned Grant Agreement for the period covering <dd Month yyyy to dd Month yyyy>.

1.3 Reason for the Engagement

The Beneficiary (and where applicable also the Affiliate) is required to submit to the Agency a certificate on a Financial Statement, in the form of an independent report of factual findings produced by an external auditor, in support of the payment requested by the Beneficiary under Article I.4.1. of the Grant Agreement. The Authorizing Officer of the Agency requires this Report as the payment of costs requested by the Beneficiary is conditional on the factual findings of this Report.

1.4 Engagement Type and Objective

This constitutes an engagement to perform specific agreed-upon procedures regarding an independent report of factual findings on costs claimed under the Grant Agreement.

As this engagement is not an assurance engagement the Auditor does not provide an audit opinion and expresses no assurance. The Agency derives its assurance by drawing its own conclusions from the factual findings reported by the Auditor on the Financial Statement and the payment request of the Beneficiary relating thereto.

The Auditor shall include in its report that no conflict of interest exists between it and the Beneficiary (and where applicable also the Affiliate) in establishing this report, as well as the fee paid to the Auditor for providing the report if the service is invoiced.

1.5 Scope of Work

1.5.1 The Auditor shall undertake this engagement in accordance with these ToR and:

- in accordance with the International Standard on Related Services ('ISRS') 4400 *Engagements to perform Agreed-upon Procedures regarding Financial Information* as promulgated by the IFAC;
- in compliance with the *Code of Ethics for Professional Accountants* issued by the IFAC. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the Agency requires that the Auditor also complies with the independence requirements of the *Code of Ethics for Professional Accountants*.

1.5.2 Planning, procedures, documentation and evidence

The Auditor should plan the work so that the procedures can be effectively performed. For this purpose he performs the procedures specified in 1.9 of these Terms of Reference ('Scope of Work - Compulsory Report Format and Procedures to be Performed') and uses the evidence obtained from these procedures as the basis for the Report of factual findings.

1.6 Reporting

The Report of factual findings, an example of which is attached to this ToR, should describe the purpose and the agreed-upon procedures of the engagement in sufficient detail in order to enable the Beneficiary and the Agency to understand the nature and extent of the procedures performed by the Auditor. Use of the reporting format attached is compulsory. The report should be written in the language indicated in Article I.4.3 of the Grant Agreement. In accordance with Article II.27 of the Grant Agreement, the Agency and the Court of Auditors have the right to audit any work carried out under the project for which costs are claimed from the Union, including the work related to this engagement.

1.7 Timing

The report should be provided by [DATE].

1.8 Other Terms

[The Beneficiary and the Auditor can use this section to agree other specific terms such as Auditor's fees, out of pocket expenses, liability, applicable law, etc.]

[legal name of the audit firm]

[name & function of authorised representative]

<dd Month yyyy>

<Signature of the Auditor>

Správa Národního parku Šumava



.....
<Signature of the Beneficiary>

1.9 Scope of Work - Compulsory Report Format and Procedures to be Performed

Independent Report of Factual Findings on costs claimed under a Grant Agreement financed by the Executive Agency for Small and Medium-Sized Enterprises (EASME), hereinafter referred to as "the Agency"

To be printed on letterhead paper of the Auditor

<Name of contact person(s)>, < Position>

< Beneficiary's name>

<Address>

<dd Month yyyy>

In accordance with our contract dated <dd Month yyyy> with *Správa Národního parku Šumava* "the Beneficiary" and the terms of reference attached thereto (appended to this Report), we provide our Independent Report of Factual Findings ("the Report"), as specified below.

Objective

We [legal name of the audit firm], established in [full address/city/state/province/country], represented for the signature of this Report by [name and function of an authorised representative], have performed agreed-upon procedures regarding the cost declared in the Financial Statement(s)⁴ of *Správa Národního parku Šumava* hereinafter referred to as the Beneficiary, to which this Report is attached, and which is to be presented to the Agency under grant agreement LIFE17 NAT/CZ/000452 LIFE for MIREs for the following period [insert period covered by the Financial Statement] and for the following amount [insert total eligible cost amount in EUR]. This engagement involved performing certain specified procedures, the results of which the Agency uses to draw conclusions as to the eligibility of the costs claimed.

Scope of Work

Our engagement was carried out in accordance with:

- the terms of reference appended to this Report and:
- International Standard on Related Services ('ISRS') 4400 *Engagements to perform Agreed-upon Procedures regarding Financial Information* as promulgated by the International Federation of Accountants (IFAC);
- the Code of Ethics for Professional Accountants issued by the IFAC. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the Agency requires that the Auditor also complies with the independence requirements of the Code of Ethics for Professional Accountants;

⁴ Financial Statement in this context refers to the form by which the Beneficiary claims costs under the Grant Agreement.

As requested, we have only performed the procedures set out in the terms of reference for this engagement and we have reported our factual findings on those procedures in the table appended to this Report.

The scope of these agreed-upon procedures has been determined solely by the Agency and the procedures were performed solely to assist the Agency in evaluating whether the costs claimed by the Beneficiary in the accompanying Financial Statement has been claimed in accordance with the Grant Agreement. The Auditor is not responsible for the suitability and appropriateness of these procedures.

Because the procedures performed by us did not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance on the Financial Statements.

Had we performed additional procedures or had we performed an audit or review of the Financial Statements of the Beneficiary in accordance with International Standards on Auditing, other matters might have come to our attention that would have been reported to you.

Sources of Information

The Report sets out information provided to us by the management of the Beneficiary in response to specific questions or as obtained and extracted from the Beneficiary's information and accounting systems.

Factual Findings

The above mentioned Financial Statement was examined and all procedures specified in the appended table for our engagement were carried out. On the basis of the results of these procedures, we found:

All documentation and accounting information to enable us to carry out these procedures has been provided to us by the Beneficiary. Except what indicated below, no exceptions were noted.

Exceptions

In some cases, the Auditor was not able to successfully complete the procedures specified. These exceptions are as follows:

Exceptions such as inability to reconcile key information, unavailability of data which prevented the Auditor from carrying out the procedures, etc. should be listed <u>here</u>. The Commission will use this information to decide the amounts which will be reimbursed.
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Use of this Report

This Report is solely for the purpose set forth in the above objective.

This Report is prepared solely for the confidential use of the Beneficiary and the Agency and solely for the purpose of submission to the Agency in connection with the requirements as set out in Articles I.4.1 and II.23. of the Grant Agreement. This Report may not be relied upon by the Beneficiary or by the Agency for any other purpose, nor may it be distributed to any other parties. The Agency may only disclose this Report to others who have regulatory rights of access to it, in particular, the Agency's monitoring contractor, European Commission and the European Anti Fraud Office and the European Court of Auditors.

This Report relates only to the Financial Statement specified above and does not extend to any other financial statement of the Beneficiary (or when applicable his Affiliate).

No conflict of interest⁵ exists between the Auditor and the Beneficiary (and where applicable his Affiliate) in establishing this Report. The fee paid to the Auditor for providing the Report was € (including € VAT).

We look forward to discussing our Report with you and would be pleased to provide any further information or assistance which may be required.

[legal name of the audit firm]

[name and function of an authorised representative]

<dd Month yyyy>,

<Signature of the Auditor>

⁵ A conflict of interest arises when the auditor's objectivity to establish the certificate is compromised in fact or in appearance when the auditor for instance:

- was involved in the preparation of the Financial Statements;
- stands to benefit directly should the certificate be accepted;
- has a close relationship with any person representing the Beneficiary;
- is a director, trustee or partner of the Beneficiary;
- is in any other situation that compromises his or her independence or ability to establish the certificate impartially.

Agreed upon procedures performed by the Auditor

The Auditor designs and carries out his work in accordance with the objective and scope of this engagement and the procedures to be performed as specified below. When performing these procedures the Auditor may apply techniques such as inquiry and analysis, (re)computation, comparison, other clerical accuracy checks, observation, inspection of records and documents, inspection of assets and obtaining confirmations or any others deemed necessary in carrying out these procedures. The procedures are carried out with regard to the costs claimed by the Beneficiary (as well as its Affiliate when applicable) and taking into account the Grant Agreement and the related Annexes.

The Auditor will include the **result** of the checks performed in the last column of the table below:

'Confirmed' means that the Auditor can confirm the 'standard factual finding' and, therefore, there is no exception to be reported

'Exception' means that the Auditor carried out the procedures but cannot confirm the 'standard factual finding', or that the Auditor was not able to carry out a specific procedure (e.g. because it was impossible to reconcile key information, or data were unavailable)

'Not applicable' means that the standard factual finding did not have to be examined by the Auditor and the related Procedure(s) did not have to be carried out. Please be aware that the reasons of the non-applicability of a certain finding must be obvious (e.g. no costs declared under the corresponding cost category, conditions set to apply certain Procedures are not met).

The Agency reserves the right to issue guidance, together with examples, definitions and findings to guide the Auditor in the nature and presentation of the facts to be ascertained. The Agency reserves the right to vary the procedures by written notification to the Beneficiary. The procedures to be performed are listed as follows:

Procedures	Standard factual finding and basis for exception reporting	Result (Confirmed/Exception/ Not Applicable)
Accounting system 1. The Auditor shall examine: - whether the internal accounting (analytical or other suitable internal system) and auditing procedures permit direct reconciliation of the costs and revenues declared under the project; - whether the actual expenditure/income under the project has been recorded systematically using a numbering system specific to each project; - whether when costs are shared between several other	1. The Auditor performed the described procedure and verified that the Beneficiary has procedures adopted that allow reconciliation of the costs and revenues under the project. The Auditor also verified that the Coordinating Beneficiary has transferred all payments to the Associated Beneficiary in line with the Grant Agreement. If there are issues related to the internal accounting/auditing procedures or the systematical recording of costs/revenues related to the project, these should be listed as exceptions in the main report.	

projects, the appropriate allocation keys have been established that reflect the true burden for each project; - whether such allocation keys have been applied systematically and correctly; - for Coordinating Beneficiary only: whether he transferred all payments to the Associated Beneficiaries in compliance with Article II.2.3 (e).	If a risk of double funding has been identified, meaning that the Beneficiary (or his Affiliate if applicable) has received European Union funding more than ones for the same costs (e.g. if the Beneficiary has received other EU operating or action grants), it should be listed (together with the amounts) as an exception in the main report.	
General financial aspects 2. The Auditor shall examine whether the expenses claimed by the Beneficiary (or its affiliated entities – if foreseen in the Grant Agreement under the special conditions) are eligible in line with Art. II.19 of the grant agreement: - were provided for in the estimated budget (Annex III), or have been accepted by the Agency (e.g. through an amendment, exchanges in communication or through reporting); - were incurred directly by the Beneficiary (or its affiliated entities); - were incurred in connection with the project (e.g. invoices including project reference, Annex II 'Description of the project'; - are supported by appropriate justifying documents; - have been recorded in the Beneficiary's accounts or tax documents; - were incurred during the period of the project with the exception of costs relating to the request for payment of the balance and the related certificate on the financial statements; - comply with the requirements of applicable tax and social legislation - are in the opinion of the Auditor reasonable, justified, and comply with the requirements of sound financial management, in particular regarding	The Auditor verified that the Beneficiary's expenses (including the expenses of its affiliated entities if foreseen in the Grant Agreement), were registered in the Beneficiary's accounting system (or when applicable, the accounting system of the affiliate) and comply with the eligibility criteria under Art.II.19 of the Grant Agreement and found that no ineligible items as defined in Art.II.19.4 were claimed. The Auditor verified the above for all items sampled under the cost category checks below. If any deviation or missing document have been identified it should be listed (together with the amounts) as exceptions in the main report.	

economy and efficiency.		
The Auditor shall verify that the Beneficiary contributed financially to the project in accordance with Art. II.2.1.(g) of the grant agreement (unless they participated on the basis of zero costs).	3. The Beneficiaries' own contribution is not equal to € 0 (unless the Beneficiary participated on the basis of zero cost) Any discrepancy should be noted (together with the amount) as exception in the main report.	
4. VAT - The Auditor shall verify that only non-deductible VAT has been claimed and that in such a case the Beneficiary has (a) document(s) emitted by the responsible tax authorities confirming that the VAT cannot be recovered In lieu of the above, the Auditor might include in the certificate on the financial statement that it has verified that the VAT claimed by the Beneficiary cannot be recovered - The Auditor shall verify that VAT has not been claimed by Beneficiaries that are public authorities, when it relates to activities matching the concept of sovereign powers exercised by Member States, and that when VAT is claimed for activities not matching the concept of sovereign powers, the Beneficiary has provided a certificate established by the competent national authority.	- The Auditor verified that the VAT claimed is eligible : (1) The Auditor verified that no-deductible VAT has been claimed (either supported by a declaration from the national tax authority or by a declaration of the Auditor). (2) The Auditor verified that for Beneficiaries that are public authorities a certificate from the competent national authority has been obtained, certifying that the related activities do not match the concept of sovereign powers. Any discrepancy should be noted (together with the amount) as exceptions in the main report.	
5. The Auditor shall verify that all the receipts related to the project have been declared by the Beneficiary (the Auditor will concentrate on co-funding from co-financers and income generated by the project). The Auditor shall examine the relevant project	The Auditor verified that all the project receipts (see Art. II.25.3 of the grant agreement) have been declared The Auditor verified that the Beneficiary, in the frame of the project, did not benefit either directly or indirectly from the Structural Funds' or other Community financial instruments' support. Any discrepancy should be noted (together with the amount) as	

accounts and obtain representation from the Beneficiary that the amounts listed represent a complete record of the sources of receipts connected with the project. The amount included by the Beneficiary in the financial statement regarding receipts is the same as the amount recorded in the Beneficiary's accounting.	exceptions in the main report.	
The Auditor shall verify that the Beneficiary, in the frame of the project, does not benefit either directly or indirectly from the Structural Funds' or other Community financial instruments' support.		
6. The Auditor shall verify, in case the Beneficiary has general accounts in a currency other than the euro , the correct application of exchange rates into Euros in accordance with Art.1.4.6 of the Grant Agreement.	The Auditor verified that the exchange rate(s) used for conversion of the claimed costs from their local currency into euro are the exchange rates established by the European Union (http://ec.europa.eu/budget/contracts_grants/info_contracts/infoeuro/inforeuro_en.cfm) The Auditor verified that the Beneficiary used in a consistent manner one of the below methods [please choose one] : - the monthly conversion rate of the date where the actual costs were incurred - the monthly rate applicable on the first day of the month following the end of reporting period The Auditor used for this check the items sampled for the checks to be done per cost category (see below) and verified that the exchange rates used for converting other currencies into euros were in accordance with the following rules established in the Agreement: Where the exchange rate(s) used was/were not in compliance with the Grant Agreement, an exception should be noted, (together with the	

	amount) in the main report	
Procedures 7. For the costs submitted in the cost categories 'External assistance/subcontracting, Consumables, Durable goods (Equipment/Infrastructure/Prototype), Other costs', the Auditor shall verify and obtain confirmations that the following award of contracts' rules are respected: (1) Contracts for the supply of goods/works/services are awarded to the tender offering best value for money (best price-quality ratio) or to the tender offering the lowest price. (2) The tendering procedures comply with the principles of transparency and equal treatment of potential contractors. (3) The contract was awarded without any conflict of interest (4) In case the Beneficiary uses a framework contract, it should be checked if this was established on the basis of best value for money, transparency and equal treatment. Procedures should be in line with Art. II.10 of the Grant Agreement For public entities the public procurement rules have to be respected (see references in Art. II.-10 of the Grant Agreement) For amounts up to 135,000 EUR, Beneficiaries', the	Standard factual finding and basis for exception reporting 7. The Auditor obtained tendering documents for each purchase and the contract entered into. The Auditor found that the correct tendering process was followed in accordance with the procurement policy of the Beneficiary or its usual practice. For procurement above 135,000 EUR, a written analysis was prepared by the Beneficiary in support of the final choice of supplier/subcontractor. The costs charged were compared to the invoices and found to be the same. No VAT or other identifiable indirect taxes were charged, unless VAT could not be recovered. If the Auditor is not provided with evidence of either of the above situations, the amount of the cost should be listed as an exception in the main report.	Result (Confirmed/Exception/NA)

procurement policy of the Beneficiary or its usual practice should be used (as far as they comply with the principle 'value for money'). Above 135,000 EUR, beneficiaries shall use an open tendering procedure. Full coverage will be checked if less than 10 items are included in the applicable cost category, otherwise a sample of minimum 10, or 10% of the items, whichever is the greater. Please note that the sample of items to be checked should be aligned with the samples chosen for the further checks under points 12, 13, 14, 15 and 16 hereafter.		
Personnel Costs 8. Personnel costs: The Auditor has reviewed the Grant Agreement (including annexes describing the methodology used to calculate the personnel costs) and obtained a list from the beneficiary with all personnel rates calculated in accordance with the methodologies described in the Grant Agreement. The Auditor will check that the calculation of the personnel cost excludes ineligible costs. The Auditor will check the personnel costs on the basis of the following sample : - full coverage if less than 10 employees (or personnel assimilated to employees) - otherwise a sample of minimum 10, or 10% of employees, whichever is the greater. Where sampling is used, selection should be random with a view to producing a representative sample.	The Auditor sampled XX persons out of the total of XX being the personnel assigned to the project.	

8.1 The Auditor shall verify that all personnel listed under the Personnel cost category complies with Art. II.19.2 (a), i.e. * the persons are under an employment contract with the Beneficiary or an equivalent appointing act. Staff should be directly hired by the Beneficiary (or its affiliates if foreseen in the grant agreement) in accordance with the national legislation. * the persons are assigned to the project In case personnel concerns natural persons working under a contract with the Beneficiary other than an employment contract, they may be assimilated to such costs of personnel, provided that the following conditions are fulfilled: (i) the natural person works under the instructions of the Beneficiary and, unless otherwise agreed with the Beneficiary, in the premises of the Beneficiary; (ii) the result of the work belongs to the Beneficiary; and (iii) the costs are not significantly different from the costs of personnel performing similar tasks under an employment contract with the Beneficiary The Auditor shall obtain : (1) the employment status/conditions/contracts (or equivalent) and assignment letters of the employees (or other personnel as assimilated to employees) selected and shall compare them with the standard employment (or equivalent) contract used by the Beneficiary (2) a list of the persons included in the sample, indicating the period(s) during which they worked for the project, their	8.1 For each person in the sample, the Auditor : - has obtained the employment contract (or equivalent agreement), and verified that he/she was directly hired and assigned to the project - has compared the contract with the standard employment (or equivalent) contract used by the Beneficiary - has verified that in case of 'natural persons' working under a contract other than an employment contract, the specific conditions were fulfilled - has verified the eligibility components of the salary cost and has recalculated the personnel costs for employees included in the sample.
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position (classification or category) and type of contract (3) the pay-slips (employees)/invoices (natural persons other than employees) of the persons included in the sample (4) reconciliation of the personnel costs declared in the Financial Statement(s) with the accounting system (project accounting and general ledger) and payroll system (5) the Beneficiary's usual policy regarding payroll matters (e.g. salary policy, overtime policy, variable pay); (6) the applicable national law on taxes, labour and social security and (7) any other document that supports the personnel costs declared.		
Based on the above, the Auditor shall verify the eligibility components of the salary cost and recalculate the personnel costs for employees included in the sample.		
8.2 The Auditor shall verify that for all personnel listed under the Personnel cost category, daily records of hours spent by a given person are kept (i.e. the consolidated time of one person) in line with Annex X of the grant agreement. Time registration is not required for personnel working full-time on the project (or for a contractual defined percentage), nor for personnel working in average less than 2 days per month in a given calendar year	8.2 Unless time registration was not required, the Auditor obtained for each person in the sample the related time records and confirms that they were kept in line with the instructions mentioned in Annex X of the Grant Agreement. The Auditor obtained the productive hours/days from the time records of each employee.	
8.3 For personnel assigned to the project other than on a full-time/ part-time (contractually fixed percentage) basis : The Auditor will recalculate hourly/daily personnel rates per calendar year: "Productive hours/days" represent the number of days made available by the employee (or assimilated) in a calendar	8.3/8.4 For each person selected, the Auditor obtained the total personnel costs (i.e. total salary/employer's costs) from the payroll/accounting system and recalculated the hourly or daily rate by dividing the actual personnel costs in a given year respectively by the actual productive hours or days in that year and comparing it with the hourly or daily rate charged by the Beneficiary. For personnel working less than 2 days in average per month in a given year, the Auditor recalculated the hourly rate by dividing the actual personnel cost in a given year by 1720 hours and comparing it with the hourly or daily rate charged by the Beneficiary. For personnel working full time for the project, or for a contractually defined	

year after the deduction of holiday, sick leave and other entitlements. The Auditor obtains the calculation of the productive hours/days after inspecting all necessary records, national legislation, labour agreements, contracts, any other relevant documentation (e.g. timesheets). The Auditor will use, for personnel working less than 2 days in average per month within a given calendar year (as well as for Beneficiaries where the time registration is not considered reliable), 1720 hours as annual productive time. The Auditor shall obtain evidence that personnel costs are in line with the Beneficiary's usual policy on remuneration.	percentage of time, the Auditor recalculated the eligible personnel costs proportionally on the basis of the actual personnel costs incurred for the person during a given year and compared it with the amount charged by the Beneficiary. In cases where the time recording system does not appear to be reliable, the Auditor will use the standard of 1720 hours to recalculate the hourly rate and compare it with the hourly rate charged by the Beneficiary.	8.1 till 8.4 The Auditor confirms that personnel costs are in line with the Beneficiary's usual policy on remuneration. The Auditor confirms that no exceptions were noted. Otherwise, they should be listed (together with the amounts) as exceptions in the report. The Auditor includes the calculation of the productive hours/days and the hourly/daily rates for the personnel selected in his/her report and shows the differences compared with the entries in the financial statement of the Beneficiary If the productive hours/days or costs of personnel cannot be identified or if they deviate from the ones reported by the Beneficiary, they should be listed (together with the amounts) as exceptions in the report. If there are deviations compared to the organization's usual policy on employment contracts and remuneration, they should be listed (together with amounts) as exceptions in the report.	
9. The Auditor will verify the time recording system of the Beneficiary, more in particular, the Auditor will: (1) obtain a description of the time recording system and the related procedure to register and authorise the time	9. The Auditor has verified that employees (or personnel assimilated to employees) record their time on a daily basis using a paper/computer-based system. The time-records selected were signed by the person concerned as well as authorised by the project manager or other superior. If no time records are available which fit the above description, this should		

(2) check that the time recording system records all hours spent daily by a given person, i.e. that the timesheets reconcile the total working time of the person In addition, the Auditor will check for the personnel subject to the time registration (based on the same sample as above) that : (3) they have declared their time on a daily basis by using the paper/computer based time registration system (4) time records were approved at least monthly by the personnel concerned and authorized by the project manager or other superior (5) the hours declared on the project fell within the project period (or up to three months after the project period when it concerned the preparation of the final reporting) (6) there were no hours declared for the project if the HR records showed absences due to holidays or illness (7) the hours charged to the project match with those in the time recording system.	be listed as an exception in the report. The Auditor verified that time recording reconciles with the total of hours of the person (all hours worked, not only hours related to the project). It should be explained further how the Beneficiary ensured a correct attribution of time spent on the project and other activities. If time recorded for a member of personnel deviates from the total hours registered in the organization's accounting system, they should be listed (together with amounts) as exceptions in the report. The Auditor verified that the hours claimed in the financial statement are in line with the hours registered according to the timesheets. If time charged for a member of personnel to the project deviates from the time registered on the project in the timesheets, it should be listed (together with amounts) as exceptions in the report.	
10. The Auditor shall verify the status of the personnel of 'public' beneficiaries, 'additional' or 'non-additional' personnel (based on the same sample as above). - Additional personnel includes all employees (permanent or temporary) whose contracts or contract renewals : (i) start on or after the start date of the project or on or after the date of signature of the grant agreement (if this takes place before the project start date) and (ii) specifically second/assign them to the project	10. The Auditor has verified the status of personnel of public beneficiaries. If the status of personnel declared in the financial statement deviates from the actual status verified by the auditor, it should be listed (together with amounts) as exceptions in the report.	

In the case of LIFE Capacity Building projects, the notion of "additional personnel" shall also include "employees ... permanent or temporary – whose contracts started before the start date of the project and whose responsibilities were previously unrelated to the implementation of the LIFE programme". In the case of LIFE Capacity Building projects, the Auditor shall verify that no costs have been claimed for 'non-additional' personnel.	The Auditor has verified that for LIFE Capacity Building projects, no costs for non-additional personnel have been claimed. Any discrepancy should be noted (together with the amount) as exceptions in the main report
11. The Auditor verifies that the calculation of the personnel costs excludes ineligible items as defined in Art. II.19.4 and Annex X to Grant Agreement. Examples of ineligible costs are (i) non statutory costs, (ii) additional and individual pension schemes and/or sickness insurance not required by law, (iii) company cars, (iv) bonuses or any other similar fringe benefits (except e.g. bonuses that are explicitly part of the statutory costs where they are not triggered by the participation of an employee in the EU project or that is in any way linked to the performance of the person or the project)	11. The Auditor has verified that: - No ineligible costs were included in the personnel costs; If ineligible costs were included or if estimates or budgeted amounts were used, this should be reported as an exception in the main report (including the amounts).
Travel and subsistence costs 12. The Auditor shall verify that: - travel and subsistence costs for personnel working on the project are correctly identified and allocated to the project and they are in accordance with Beneficiary's internal rules. - travel outside the Member States or to the third countries	12. The Auditor verified the sample and found that the Beneficiary allocated travel and subsistence costs to the project in line with its usual internal policy. The costs charged were compared to the related invoices and found to be the same. No travel and subsistence costs were included for travels outside the Member States or to the third countries eligible under the project unless foreseen in the budget or prior approval was received.

eligible under the project was foreseen in the budget or has received prior approval. The Auditor will check the travel and subsistence costs on the basis of the following sample: Full coverage if less than 10 items, otherwise a sample of minimum 10, or 10% of the items, whichever is the greater. The Beneficiary should provide written evidence of its normal policy for travel costs to enable the Auditor to compare the travel and subsistence costs charged with this policy.	No VAT or other identifiable indirect taxes were charged, unless VAT could not be recovered. Travel costs and subsistence allowances were in line with the written policy provided by the Beneficiary. Costs which are not allocated to project, not in line with the usual internal policy or include non-eligible costs like deductible VAT should be listed (together with the amounts) as exceptions in the main report.	
Depreciation & Durable goods (Equipment/Infrastructure/Prototype) 13. The Auditor will verify that the (depreciated) costs related to durable goods (equipment/infrastructure/prototypes), are correctly identified and allocated to the project. The depreciation costs charged to the project cannot include costs related to durable goods already owned by the Beneficiary at the start of the project. The Auditor shall verify that Equipment and Infrastructure: (1) were depreciated in accordance with the internal/national accounting standards taking into account the duration of the project and the rate of actual use for the project; (2) comply with the ceilings identified in the grant agreement (i.e. the depreciated eligible amount is limited to 25% of the total purchase costs for infrastructure and 50% of the total purchase costs for equipment) → unless the costs are incurred by public authorities or non-profit organizations in the frame of LIFE Nature and Biodiversity projects if these costs were intrinsically connected with the implementation of the project and used to a significant degree within the duration of the project,	13. The Auditor traced the durable goods charged to the project to the accounting records and the underlying invoices and confirms that the durable goods were not already owned by the Beneficiary at the start of the project and they bear the LIFE logo (and Natura 2000 logo when applicable). The Auditor verified that: - The Beneficiary has documented the link with the project on the invoice and purchase documentation, and, where relevant, the project accounting - The depreciation method used to charge the durable goods to the project is in line with the Beneficiary's normal accounting policy and the national accounting standards and found to be the same - Equipment/infrastructure costs, not depreciated by public authorities or non-profit organizations in the frame of the LIFE Nature and Biodiversity/Integrated projects, comply with the conditions set in the grant agreement - The amount charged to the project complies with the maximum ceilings for equipment and infrastructure mentioned in the grant agreement - Prototypes comply with the conditions set in the grant agreement - Durable goods were procured respecting the award of contract rules	

and on condition that the Beneficiary undertakes to continue to assign the durable goods definitively to nature conservation activities beyond the end of the project. → or unless the costs are incurred by public authorities or non-profit organizations in the frame of LIFE Integrated projects if these costs were intrinsically connected with the implementation of the project and used to a significant degree within its duration and on condition that the Beneficiary undertakes to continue to assign these goods definitively to activities implementing the targeted plan beyond the end of the integrated project.		In case of LIFE Capacity Building and LIFE Technical Assistance projects, the Auditor has verified that no depreciation costs of durable goods, nor rental or lease of infrastructure costs have been claimed	
The Auditor shall verify that Prototypes: (1) were not used for commercial purposes during the project period (2) were specifically created for the implementation of the project (3) were not available as serial product (4) played a crucial role in the demonstration activities of the project		If costs have been charged which do not comply with the above, they should be listed (together with the amounts) as exceptions in the main report.	
For all durable goods sampled, the Auditor will physically check that the durable goods exist and bear the LIFE logo (and the Natura 2000 logo when applicable)			
The Auditor will verify that the award of contracts' rules (see point 7 above) for items charged under the 'durable goods' have been correctly followed.			
For LIFE Capacity Building and LIFE Technical Assistance projects, depreciation costs of durable goods and costs of rental or lease of infrastructure are not eligible			
The Auditor will check the 'depreciation and durable goods costs' on the basis of the following sample :			

Full coverage if less than 10 items, otherwise a sample of minimum 10, or 10% of the items, whichever is the greater.		
Other costs 14. The Auditor shall verify that: - the 'other costs' are eligible, correctly identified and allocated to the project - the items charged were not placed in the inventory of durable equipment and accounted in line with the beneficiary's usual accounting practices. The Auditor will verify that the award of contracts' rules (see point 7 above) for items charged under the 'other costs' have been correctly followed The Auditor will check the Other costs on the basis of the following sample : Full coverage if less than 10 items, otherwise a sample of minimum 10, or 10% of the items, whichever is the greater.	14. The Auditor traced the 'other costs' charged to the project to the accounting records and the underlying invoices. The Auditor verified that : - the Beneficiary has documented the link with the project on the invoice and purchase documentation, and, where relevant, the project accounting - the other costs claimed were eligible, not included in the inventory of durable equipment and accounted in line with the Beneficiary's usual accounting practices - for financial support to third parties in the frame of 'Integrated Projects', that all minimum conditions are met - the other costs claimed were procured respecting the award of contracts' rules. If the Auditor is not provided with the required evidence, the amount of the 'other costs' concerned should be listed as an exception in the main report.	
Consumable costs 15. The Auditor shall verify that: - the 'consumable costs' are eligible, correctly identified and allocated to the project - the items charged were not placed in the inventory of durable equipment and accounted in line with the Beneficiary's usual accounting practices	15. The Auditor traced the 'consumable costs' charged to the project to the accounting records and the underlying invoices. The Auditor verified that : - the Beneficiary has documented the link with the project on the invoice and purchase documentation, and, where relevant, the project accounting - the consumable costs claimed were eligible, not included in the inventory of	

The Auditor will verify that the award of contracts' rules (see point 7 above) for items charged under the 'consumable costs' have been correctly followed. Full coverage if less than 10 items, otherwise a sample of minimum 10, or 10% of the items, whichever is the greater.	durable equipment and accounted in line with the Beneficiary's usual accounting practices - the consumable costs claimed were procured respecting the award of contracts' rules. If the Auditor is not provided with the required evidence, the amount of the 'consumable costs' concerned should be listed as an exception in the main report.	
External assistance/subcontracting costs 16. The Auditor shall verify that the 'external assistance/subcontracting costs' are eligible, that they comply with Article II.11 of the Grant Agreement, that they are correctly identified and allocated to the project. The Auditor will verify that the award of contracts' rules (see point 7 above) for items charged under the 'external assistance/subcontracting costs' have been correctly followed and that subcontracts were not awarded to other beneficiaries or affiliates. The Auditor will verify that there are signed agreements between the Beneficiary and the subcontractor and that there is evidence that the services were actually provided. The Auditor will check the External assistance/subcontracting costs on the basis of the following sample : Full coverage if less than 10 items, otherwise a sample of minimum 10, or 10% of the items, whichever is the greater.	16. The Auditor traced the 'external assistance/subcontracting costs' charged to the project to the accounting records and the underlying invoices. The Auditor verified that : - the subcontracting complied with Article II.11 of the Grant Agreement - the Beneficiary has documented the link with the project on the invoice and purchase documentation, and, where relevant, the project accounting - the external assistance/subcontracting costs claimed were eligible - the external assistance costs claimed were procured respecting the award of contract rules - there were subcontracts in place and the services were not subcontracted to other beneficiaries or affiliates. If the Auditor is not provided with the required evidence, the amount of the 'external assistance/subcontracting costs' concerned should be listed as an exception in the main report.	

Land purchase or long-term lease of land or one-off compensations for land use rights	
17. The Auditor shall verify that the costs claimed related to land purchase/long-term lease of land/one-off compensations for land use rights are eligible, comply with the conditions under Article II.19.2 (i) of the Grant Agreement, that they are correctly identified and allocated to the project. The Auditor will verify that the award of contracts' rules (see point 7 above) for items charged under the land purchase/long-term lease of land/one-off compensations for land use rights cost category have been correctly followed. The Auditor will check the Land purchase or long-term lease of land or one-off compensations for land use rights costs on the basis of the following sample : Full coverage if less than 10 items, otherwise a sample of minimum 10, or 10% of the items, whichever is the greater.	17. The Auditor traced the 'land purchase/long-term lease of land/one-off compensations for land use rights charged to the project' to the accounting records and the underlying invoices. The Auditor verified that : - the land purchase/long-term lease of land/one-off compensations for land use rights fulfil the conditions of Article II.19.2 (i) of the Grant Agreement. - the Beneficiary has documented the link with the project on the invoice and purchase documentation, and, where relevant, the project accounting - the land purchase/long-term lease of land/one-off compensations for land use rights claimed were eligible - the land purchase/long-term lease of land/one-off compensations for land use rights claimed were procured respecting the award of contract rules. If the Auditor is not provided with the required evidence, the amount of the 'consumable costs' concerned should be listed as an exception in the main report.
18. The Auditor shall verify that the indirect cost/overhead flat rate claimed does not exceed 7% of the eligible direct costs - personnel, travel, external assistance/subcontracting, consumables & other costs -. For LIFE Capacity Building projects, indirect costs/overheads are not eligible.	18. The Auditor verified that indirect cost/overhead charged to the project are not exceeding 7% of the eligible direct costs - personnel, travel, external assistance/subcontracting, consumables & other costs - . The Auditor verified that no indirect costs/overheads have been charged for LIFE Capacity Building projects. Any discrepancy should be noted (together with the amount) as exceptions in the main report.

The Auditor will attach a list with all the costs sampled as well as an overview sheet as included below:

Period examined: Period (xx/xx/20xx - xx/xx/20xx)	Grant Agreement Budget (last Annex III or budget after budget transfer after interim/final payment)	Costs claimed by Beneficiary	Amount tested	Eligible costs identified by the Auditor
Cost category	(€)	(€)	(€)	(€)
DIRECT COSTS				
1. Personnel				
2. External assistance/Subcontracting				
3. Travel and subsistence				
4. Durable Goods 4a Infrastructure 4b Equipment 4c Prototype				
5. Land purchase/lease/one- off compensation 5a Land purchase 5b Land lease 5c One-off-compensations				
6. Consumables				
7. Other costs				
INDIRECT COSTS				

8. Overheads max 7% on total direct costs (excl. land purchase/land lease/one-off compensations)					
TOTAL costs					
Sample size (%)					

[legal name of the audit firm], [name and function of an authorised representative]

<dd Month yyyy>

<Signature of the Auditor>



SPRÁVA NÁRODNÍHO PARKU ŠUMAVA
projekt LIFE17 NAT/CZ/000452 LIFE for MIREs

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Příloha D Kontaktní údaje

