



KUJCP0190IB7

SMLOUVA O DÍLO č. SDL/OZZL/202/21

Podkladem pro uzavření smlouvy je nabídka zhotovitele podaná dne 17.9.2021 pro veřejnou zakázku malého rozsahu s názvem: „**Audit projektu CZ-SK SOUTH LIFE**“.

Článek I. Smluvní strany

OBJEDNATEL:

se sídlem: U Zimního stadionu 1952/2, 370 76 České Budějovice
IČO: 708 90 650
DIČ: CZ 708 90 650
zastoupený ve věcech smluvních: MUDr. Martinem Kubou, hejtmanem
zástupce ve věcech technických: Ing. Eva Ježková, Jihočeský kraj – Krajský úřad, Odbor životního prostředí, zemědělství a lesnictví

(dále jen „objednatel“) na straně jedné

a

ZHOTOVITEL:

Se sídlem: BDO Audit s.r.o.
V Parku 2316/12, 148 00, Praha 4 - Chodov
IČO: 453 14 381
DIČ: CZ 453 14 381
zápis v obchodním rejstříku: Vedeným Městským soudem v Praze, spisová značka C7279
statutární orgán: Ing. Ondřej Šnejdar, jednatel
Ing. Jan Macháč, jednatel
bankovní spojení: UniCredit Bank Czech Republic and Slovakia, a.s.
č. účtu: 2112529944/2700
telefon, e-mail: +420 777 312 365, Ondrej.snejdar@bdo.cz
datová schránka: kvvqzkt
zástupce ve věcech technických: Ing. Ondřej Šnejdar

(dále jen „zhotovitel“) na straně druhé

Objednatel a zhotovitel společně též „smluvní strany“.

Článek II. Základní ustanovení

1. Smluvní strany uzavírají v souladu se zadávacími podmínkami veřejné zakázky „**Audit projektu CZ-SK SOUTH LIFE**“ tuto smlouvu v rámci projektu „Optimalizace zajišťování managementu lokalit soustavy NATURA 2000 v Jihočeském kraji a na jižním Slovensku“ s projektovým číslem a akronymem projektu „LIFE16 NAT/CZ/000001 CZ-SK SOUTH LIFE“ (dále jen „projekt“) na audit, resp. ověření věcné správnosti nákladů (výdajů) uplatňovaných v projektu (dále jen „smlouva“). Tato smlouva je uzavírána na základě výsledků zadávacího řízení, které objednatel provedl jako zadavatel dle zákona č. 134/2016 Sb., o veřejných zakázkách, ve znění pozdějších předpisů. Smlouva je uzavřena podle § 2586 a násl. zákona č. 89/2012 Sb., občanský zákoník, ve znění pozdějších předpisů (dále jen „občanský zákoník“) a podle příslušných právních předpisů souvisejících.



LIFE16 NAT/CZ/000001 CZ-SK SOUTH LIFE



Článek III. Předmět plnění

1. Na základě této smlouvy se zhotovitel zavazuje provést na svůj náklad a nebezpečí dílo specifikované v čl. III 2) této smlouvy a předat jej objednateli. Objednatel se zavazuje dílo převzít a zaplatit za něj zhotoviteli dohodnutou cenu.
2. Dílem se rozumí: Audit projektu CZ-SK SOUTH LIFE (celým názvem LIFE16 NAT/CZ/000001 CZ-SK SOUTH LIFE). Podrobnější specifikace díle je uvedena v příloze smlouvy č. 1 – Specifikace díla.

(dále jen „dílo“)

Dílo se sestává z následujících částí:

Část 1 – první auditní zpráva

Část 2 – druhá závěrečná zpráva

3. Při provádění díla je zhotovitel vázán pokyny objednatele.

Článek IV. Cena díla a platební podmínky

1. Cena za dílo vychází z ceny uvedené v nabídce zhotovitele podané v rámci zadávacího řízení veřejné zakázky „Audit projektu CZ-SK SOUTH LIFE“ při uzavírání této smlouvy o dílo:

Cena bez DPH: 391 200,- Kč

DPH 21 %: 82 152,- Kč

Cena včetně DPH: 473 352,- Kč

2. Součástí sjednané ceny jsou veškeré práce, dodávky, poplatky a jiné náklady nezbytné pro řádné a úplné provedení díla.
3. Dohodnutá cena je stanovena jako nejvýše přípustná. Ke změně může dojít pouze při změně zákonných sazeb DPH.
4. Veškeré náklady vzniklé zhotoviteli v souvislosti s prováděním díla jsou zahrnuty v ceně díla.
5. Závazek objednatele zaplatit fakturu je splněn odepsáním fakturované částky z účtu objednatele ve prospěch zhotovitele.
6. V ceně za provedení díla jsou zahrnuty veškeré náklady zhotovitele, které při splnění svého závazku dle této smlouvy nebo v souvislosti s tím vynaloží, a to jen náklady, které jsou uvedeny ve výchozích podkladech předaných objednatelům nebo z nich vyplývají, ale i náklady, které zde uvedeny nejsou ani z nich zjevně nevyplývají, ale jejichž vynaložení musí zhotovitel z titulu své odbornosti předpokládat.
7. Cena bude vyúčtována po provedení příslušné části díla. Cena za Část 1 – první auditní zpráva bude vyúčtována ve výši 40 % z ceny díla. Cena za Část 2 – závěrečná auditní zpráva bude vyúčtována ve výši 60 % z ceny díla. Zhotovitel je povinen daňový doklad (fakturu) vystavit a doručit objednateli nejpozději do 10 pracovních dnů po předání a převzetí díla (za část 1 a za část 2) na základě předávacího protokolu.
8. Faktury zhotovitele musí mít náležitosti daňového resp. 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 občanského zákoníku v platném znění. Dále musí být na faktuře uvedeno: „LIFE16 NAT/CZ/000001 CZ-SK SOUTH LIFE“. Nebude-li faktura splňovat tyto náležitosti, nebude odpovídat předmětu plnění, nebude-li doložena příslušnými doklady nebo nebude-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.

9. Daňový doklad (faktura) vystavený zhotovitelem je splatný do 30 kalendářních dnů po jeho obdržení objednatelem. Objednatel může daňový doklad (fakturu) vrátit do data jeho splatnosti, pokud obsahuje nesprávné nebo neúplné náležitosti nebo údaje. Lhůta splatnosti začne běžet doručením opraveného a bezvadného daňového dokladu (faktury).
10. Právo fakturovat cenu za provedené dílo nebo za dílčí plnění díla vzniká zhotoviteli vydáním písemného protokolu o převzetí auditní zprávy bez vad a nedodělků objednatelem.
11. Smluvní strany se dohodly, že objednatel nebude poskytovat zálohové platby.

Článek V. Doba plnění

1. V souladu se specifikací díla, uvedené v příloze č. 1 této smlouvy, bude audit rozdělen na dvě části.
2. Zhotovitel se zavazuje provést první část od účinnosti této smlouvy s termínem odevzdání první auditní zprávy nejpozději do 31. 1. 2022. Kontrolované období od 1. 9. 2017 do 31. 12. 2020.
3. Zhotovitel se zavazuje předložit druhou závěrečnou zprávu s termínem odevzdání nejpozději do 15. 8. 2024. Kontrolované období druhé auditní zprávy od 1. 9. 2017 do 30. 6. 2024.
4. Zhotovitel předá objednateli první auditní zprávu v českém jazyce, druhou závěrečnou auditní zprávu v českém a anglickém jazyce.
5. Zhotovitel předá dílo objednateli v listinné podobě ve formátu .docx a na datovém nosiči CD či flash disku.
6. Pokud zhotovitel dokončí dílo před dohodnutým termínem, zavazuje se objednatel, že převezme dílo i v dřívějším nabídnutém termínu, pokud bude bez vad a nedodělků.

Článek VI. Subjekty plnění

1. Subjekty, u kterých bude předmět plnění (audit) realizován:
 - a) Jihočeský kraj, U Zimního stadionu 1952/2, 370 76 České Budějovice, IČO: 70890650, Česká republika,
 - b) Krajské školní hospodářství, České Budějovice, U Zimního stadionu 1952/2, U Zimního stadionu 1952/2, 370 76 České Budějovice, IČO: 71294775, Česká republika,
 - c) Bratislavské regionálně ochranné združenie, Na Riviére 7/a, 841 04, Bratislava, IČO: 31771815, Slovenská republika.

Článek VII. Odpovědnost a související ujednání

1. Zhotovitel je povinen provést dílo v kvalitě, formě a obsahu, které vyžaduje tato smlouva a která je obvyklá pro díla obdobného typu. Zhotovitel je povinen po celou dobu provádění díla dbát pokynů objednatele.
2. Zhotovitel se důkladně seznámil s obsahem veškerých podkladů nezbytných pro realizaci díla a prohlašuje, že tyto shledává jako bezvadné a dostatečné pro realizaci díla.



3. Zhotovitel odpovídá za to, že dílo bude předáno bez vad a v souladu s podmínkami této smlouvy a v souladu se všemi právními předpisy.
4. Zhotovitel je oprávněn splnit část svého závazku prostřednictvím třetí osoby pouze se souhlasem objednatele.
5. 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.
6. Objednatel je zavazuje že v rozsahu nevyhnutelně potřebném poskytne zhotoviteli pomoc při zajištění podkladů, doplňujících údajů, upřesnění vyjádření a stanovisek, jejichž potřeba vznikne v průběhu plnění. Tuto pomoc poskytne zhotoviteli ve lhůtě a rozsahu dojednaném oběma smluvními stranami.
7. Objednatel je povinen případné vady písemně reklamovat u zhotovitele bez zbytečného odkladu pro jejich zjištění. V reklamaci musí být vady popsány a uvedeno, jak se projevují. Dále v reklamaci objednatel uvede, v jaké lhůtě požaduje odstranění vad.
8. Každá reklamační musí být uplatněna písemně, e-mailem musí obsahovat úplný a přesný popis vady. Jejich odstranění provede zhotovitel na svůj náklad.
9. 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.
10. Vznikne-li porušením povinností ze strany zhotovitele objednateli škoda, je objednatel oprávněn se domáhat náhrady této škody podle příslušných ustanovení občanského zákoníku vedle svých nároků z vad díla.

Článek VIII. Sankce

Smluvní strany sjednaly následující smluvní pokuty.

1. Za prodlení termínu ukončení a předání předmětu díla dle článku V bodu 1. je zhotovitel povinen zaplatit objednateli smluvní pokutu ve výši 500,- Kč za každý započatý den prodlení.
2. Za prodlení se splněním termínu odstranění vad uvedených v předávacím protokolu nebo oznámených objednatelem v průběhu provádění prohlídky je zhotovitel povinen zaplatit objednateli smluvní pokutu ve výši 500,- Kč za každou vadu a každý i započatý den prodlení.

Článek IX. Předání a převzetí díla

1. Zhotovitel je povinen oznámit minimálně 7 dnů předem, kdy bude dílo, resp. jeho dílčí části, připraveno k předání. Objednatel je pak povinen nejpozději do tří dnů od termínu zhotovitelem zahájit přejímací řízení a řádně v něm pokračovat. O průběhu přejímacího řízení pořídí objednatel zápis – předávací protokol. Pokud objednatel odmítne dílo převzít, uvede důvody tohoto odmítnutí do protokolu. Pokud dílo převezme, bude v protokolu uveden, kdy došlo k převzetí. Jestliže zjistí objednatel již při převzetí díla vady, s nimiž dílo převezme, uvede jejich soupis v protokolu s uvedením lhůty, v níž musí být vady odstraněny.
2. Předání a převzetí díla bude provedeno v sídle objednatele.
3. Po předání díla si objednatel vyhrazuje min. 10 pracovních dnů na kontrolu díla a případnou výzvu k odstranění vad (např. chybějící doklady).



4. Předání jak dílčí, tak finální verze díla vyhotoví smluvní strany předávací protokol podepsaný oběma smluvními stranami.
5. Součástí protokolu o předání a převzetí díla musí být:
 - a) identifikace obou smluvních stran,
 - b) předmět plnění,
 - c) počet ks pare předávané dokumentace,
 - d) datum a podpis obou smluvních stran.
6. Objednatel má právo převzít i takovou finální verzi díla, která vykazuje drobné vady a nedodělky, které samy o sobě ani ve spojení s jinými nebrání řádnému užívání díla. V tom případě je zhotovitel povinen odstranit tyto vady a nedodělky v termínu stanoveném objednatelům uvedeném v předávacím protokolu.

Článek X. Odstoupení od smlouvy

1. Tato smlouva o dílo bude ukončena ke dni uvedeném v článku č. V odstavci 2. a 3., pokud se smluvní strany nedohodnou na dřívějším ukončení, případně pokud nebude ukončena odstoupením.
2. Od smlouvy lze odstoupit pouze v případech, které stanoví smlouva nebo občanský zákoník.
3. Od této smlouvy může odstoupit kterákoliv ze smluvních stran v případě, že dojde k podstatnému porušení práv a povinností vyplývajících z této smlouvy stranou druhou.
4. Objednatel má právo odstoupit od smlouvy nebo dílčího plnění v případě, že:
 - a) zhotovitel nesplní povinnosti stanovené v této smlouvě ani v dodatečně lhůtě stanovené objednatelům,
 - b) zhotovitel neodstraní vady či nedodělky uvedené v předávacím protokolu ani v dodatečně lhůtě stanovené objednatelům,
 - c) nabylo právní moci rozhodnutí soudu o úpadku zhotovitele ve smyslu zákona č. 182/2006 Sb., o úpadku a způsobech jeho řešení (insolvenční zákon), ve znění pozdějších předpisů,
 - d) zhotovitel je v prodlení se svojí činností po dobu delší než 30 dnů, přestože byl objednavatelem písemně upozorněn,
 - e) zhotovitel nebude reflektovat své povinnosti vyplývající ze smlouvy o dílo ani po upozornění ze strany objednavatele.
5. Smluvní strany zamýšlející odstoupit od smlouvy nebo její části nejprve tam, kde je to podle povahy skutkových okolností zakládající důvod k odstoupení možné, vyzve druhou smluvní stranu k provedení nápravy v určené lhůtě. Pokud druhá smluvní strana neprokáže provedení nápravy v určité lhůtě., je smluvní strana oprávněna odstoupit od smlouvy nebo její části.
6. Právní účinky odstoupení nastávají dnem doručení písemného odstoupení druhé smluvní straně.
7. Odstoupí-li některá ze smluvních stran od této smlouvy nebo její části, je zhotovitel povinen:
 - a) vytvořit soupis provedených prací,
 - b) zpracovat konečnou zprávu o provedených prací a závěry z nich vycházející ve formě přílohy č. 2 této smlouvy (Terms of Reference for the Certificate on the Financial Statements),
 - c) vytvořit finanční vyčíslení provedených prací a zpracovat dílčí konečný daňový doklad,



- d) vyzvat objednatele k dílčímu převzetí díla a objednatel je povinen do deseti pracovních dnů po obdržení výzvy zahájit dílčí přijímací řízení.
8. Pokud v této smlouvě není uvedeno jinak, je každá ze smluvních stran oprávněna odstoupit od této smlouvy vždy jen po předchozím upozornění, ve kterém stanoví druhé straně přiměřenou náhradní lhůtu pro splnění její povinnosti. Tato lhůta však nesmí být kratší než 3 pracovní dny. Po marném uplynutí lhůty je pak oprávněna odstoupit již bez dalšího, a to písemným oznámením druhému účastníkovi.
9. Obě smluvní strany berou na vědomí, že odstoupení od této smlouvy je jednostranný právní úkon, jehož účinky nastávají doručením projevu vůle oprávněné strany odstoupit druhé straně. Odstoupení se nikdy nedotýká nároku na náhradu škody vzniklé porušením smlouvy, nároku na zaplacení smluvních pokut, nároků objednatele z titulu odpovědnosti za vady včetně odpovědnosti za vady, na něž se vztahuje záruka a dalších práv a povinností.

Článek XI. Závěrečná ujednání

1. Objednatel si vyhrazuje výlučné vlastnické právo ke všem podkladům předaným zhotoviteli za účelem provedení díla, přičemž bez předchozího písemného souhlasu objednatele není zhotovitel oprávněn tyto podklady použít k jinému účelu či je poskytnout třetí osobě. V případě, že poskytnuté podklady obsahují osobní údaje, bude s nimi zhotovitel nakládat v souladu se zásadami GDPR. Byla-li zhotoviteli za účelem provedení díla poskytnuta ze strany objednatele elektronická data nebo databáze, je zhotovitel povinen tyto po předání díla objednateli odstranit ze všech svých datových úložišť.
2. Objednatel je výlučným vlastníkem předaného díla a je oprávněn jej bez omezení využít pro svoji potřebu a pro potřebu jím zřizovaných právnických osob.
3. Zhotovitel bere na vědomí povinnost objednatele zpřístupnit obsah této smlouvy nebo jeho část třetím osobám, která je založená právními předpisy, zejména v souladu se zákonem č. 340/2015 Sb., o registru smluv, ve znění pozdějších předpisů; zákonem č. 106/1999 Sb., o svobodném přístupu k informacím, ve znění pozdějších předpisů a č. 134/2016 Sb., o veřejných zakázkách, ve znění pozdějších předpisů. V rámci vyloučení všech pochybností smluvní strany prohlašují, že takové uveřejnění této smlouvy nebo jejích částí ze strany kupujícího nevyžaduje předchozí souhlas zhotovitele.
4. Obsah této smlouvy lze měnit výhradně písemnými smluvními dodatky podepsanými statutárními zástupci obou smluvních stran. V souladu s § 566 odst. 2 občanského zákoníku pro jakékoli vztahy smluvních stran vyplývající ze smlouvy anebo v souvislosti s ní mají význam pouze oboustranně podepsané listiny, resp. dodatky ke smlouvě. Jakékoli jiné písemnosti jsou bez právního významu.
5. Tato smlouva je vyhotovena ve 4 stejnopisech, z nichž každá ze smluvních stran obdrží 2 stejnopisy.
6. Dojde-li ke změně osoby oprávněné jednat ve věcech smluvních i technických, je příslušná strana povinna tuto změnu neprodleně písemně oznámit druhé straně.
7. Smluvní strany prohlašují, že se seznámily s celým textem smlouvy včetně jejich příloh a s celým obsahem smlouvy souhlasí.
8. Právní vztahy neupravené touto smlouvou se řídí příslušnými ustanoveními občanského zákoníku.
9. Tato smlouva nabývá platnosti dnem jejího podpisu smluvními stranami a účinnosti dnem jejího uveřejnění v registru smluv. Tato smlouva je účinná do úplného splnění práv a povinností z této smlouvy vyplývajících. Smluvní strany se dohodly na tom, že uveřejnění v registru smluv provede Jihočeský kraj.
10. Smlouva obsahuje 7 stran textu.



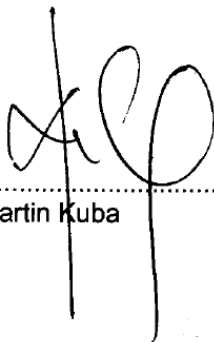
11. Nedílnou součástí této smlouvy jsou tyto přílohy:

- a) Příloha č. 1 – Specifikace díla
- b) Příloha č. 2 – Terms of Reference for the Certificate on the Financial Statements

V Českých Budějovicích

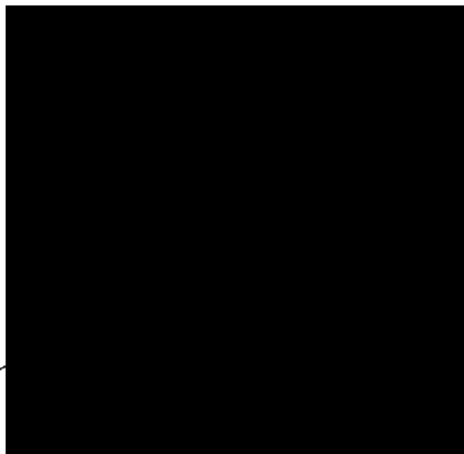
dne 1.12. 2021

.....
MUDr. Martin Kuba
hejtman



V Praze

dne 16.11. 2021



LIFE16 NAT/CZ/000001 CZ-SK SOUTH LIFE



1. DEFINOVÁNÍ DÍLA

Dílem je auditní zpráva, která shrne faktická zjištění finanční kontroly vynaložených nákladů v rámci realizace projektu CZ-SK SOUTH LIFE, reg. č. LIFE16 NAT/CZ/000731 (dále jen „projekt“) realizovaného v Jihočeském kraji a na jižním Slovensku. Audit proběhne v souladu se stanovenými podmínkami zadání - dokumentem *Terms of Reference for an Independent Report of Factual Findings* (dále jen ToR), uvedeným v příloze č. 2 smlouvy.

Projekt je realizován pod komunitárním programem LIFE Evropské komise (EK), podprogramem Životní prostředí, prioritní oblastí Příroda a biodiverzita, a je spolufinancován Ministerstvy životního prostředí České republiky a Slovenska (dále jen „MŽP ČR“ a „MŽP SR“). Termín realizace je od 1. 9. 2017 do 30. 6. 2024.

Audit vynaložených projektových nákladů bude proveden u třech z pěti projektových partnerů, dvou českých subjektů a jednoho slovenského, konkrétně:

- a) Jihočeský kraj, U Zimního stadionu 1952/2, 370 76 České Budějovice, IČO: 70890650, Česká republika – koordinující příjemce dotace, zodpovědný za zajištění provedení auditu
- b) Krajské školní hospodářství, České Budějovice, U Zimního stadionu 1952/2, U Zimního stadionu 1952/2, 370 76 České Budějovice, IČO: 71294775, Česká republika – přidružený příjemce dotace
- c) Bratislavské regioálne ochrannárske združenie, Na Riviére 7/a, 841 04, Bratislava, IČO: 31771815, Slovenská republika – přidružený příjemce dotace

Audit zahrnuje jak procesy legislativního rámce ČR a SR, tak i procesy z pohledu pravidel programu LIFE 2014 - 2020. Přesná osnova kontrolovaných položek a procesů je detailně stanovena v ToR. Struktura a forma auditní zprávy je neměnná a pevně daná podmínkami ToR. Ke změně může dojít pouze po domluvě a odsouhlasení ze strany objednatele.

Dílo bude představovat 2 dílčí části specifikované v odstavci 3. Části díla.

2. PODMÍNKY VYHOTOVENÍ

Zásadním podkladem pro vyhotovení auditu je již zmíněný dokument ToR. ToR se dále odkazuje na znění dokumentu Grant Agreement (dále jen „GA“) daného projektu, tedy grantovou dohodu uzavřenou mezi poskytovatelem dotace (agenturou EASME) a koordinujícím příjemcem dotace (Jihočeský kraj). Specifická a všeobecná ustanovení GA spolu s jejich dosud jediným dodatkem jsou přílohou č. 3 této smlouvy. V případě potřeby a po domluvě s objednatelem bude zhotovitel moci nahlédnout také do administrativní, technické a finanční části GA.

Specifická i všeobecná pravidla Grantové dohody a rovněž vzorové dokumenty a šablony pro implementaci programu LIFE 2014 - 2020 mohou být v průběhu realizace projektu aktualizovány ze strany poskytovatele dotace. V takovém případě jsou tyto aktualizované dokumenty závazné rovněž pro plnění předmětu tohoto díla.

Spolu s podpisem smlouvy o dílo bude stvrzena rovněž první část dokumentu ToR, tedy prvních pět stran. Pro splnění celého díla (obou kontrol, jejichž specifikaci viz. níže) bude k již podepsané části připojen zbytek auditní zprávy dle daného vzoru dokumentu ToR.

Při provádění auditu je pro zhotovitele nutné navštívit místa realizace projektu a to z důvodu fyzické kontroly dlouhodobého majetku pořízeného z projektu či dalších originálních podkladů. Tímto místem jsou České Budějovice, Protivín, Smrkovice v ČR a Bratislava, Veľký Lél – Zlatná na Ostrove v SR. Před samotnou návštěvou uvedených míst zhotovitel dodá seznam všech komodit či dokumentů, které chce fyzicky zkontrolovat, tak aby mohl objednatel zabezpečit jejich přítomnost ve dnech kontroly. Kontrola na místě bude s dostatečným předstihem komunikována (min. 1 měsíc před samotnou návštěvou).



Příloha č.1 návrhu smlouvy – Specifikace díla: Audit projektu CZ-SK South LIFE

Ze strany objednatele bude u fyzické kontroly vždy přítomen projektový, či finanční manažer na místech kontroly v ČR a koordinátor BROZ na místech kontroly v SR.

Závěrečná auditní zpráva bude dodána v českém a anglickém jazyce a zhotovitel nese odpovědnost za správnost použitých termínů a srozumitelnost textu.

3. ČÁSTI DÍLA

Audit bude rozdělen na dvě dílčí kontroly, které zahrnou tři auditované subjekty:

a) Část 1 – první auditní zpráva

Realizace: od účinnosti smlouvy do 31. 1. 2022
Kontrolované období: od 1. 9. 2017 do 31. 12. 2020
Dodání zprávy: 31. 1. 2022

První dílčí kontrola se bude řídit dle podmínek uvedených v ToR i zadané struktury. Vzhledem k tomu, že se jedná pouze o dílčí kontrolu v rámci celého projektu, z každé rozpočtové kategorie u každého auditovaného subjektu bude odebrán vzorek 10 případů či 10% případů z každé rozpočtové kategorie podle toho, co představuje vyšší počet. Tyto případy budou zkontrolovány a výsledek následně zapsán do zadaného reportu dle ToR a předán objednateli v podobě první auditní zprávy v tištěné i elektronické verzi ve formátu .docx.

Zhotovitel předá objednateli očíslovaný seznam kontrolovaných účetních dokladů. Pokud zhotovitel zjistí konkrétní nedostatky, uvede u jednotlivých účetních dokladů jejich podrobný popis.

b) část 2 – druhá závěrečná auditní zpráva

Realizace: od 1. 1. 2021 do 30. 6. 2024
Kontrolované období: od 1. 9. 2017 do 30. 6. 2024
Dodání zprávy: 15. 8. 2024

Druhá dílčí kontrola se bude řídit podmínkami uvedenými v ToR včetně zadané struktury zpracování. Vzhledem k tomu, že se jedná o závěrečnou zprávu v rámci celého projektu, z každé rozpočtové kategorie každého auditovaného subjektu bude odebrán takový počet vzorků (včetně těch již zkontrolovaných při první dílčí kontrole), aby bylo splněno pravidlo, že audit musí být proveden u 10 případů či 10% případů z každé rozpočtové kategorie, podle toho, co představuje vyšší počet. Závěrečná auditní zpráva bude zahrnovat celé období projektu a bude nezávislá na první dílčí auditní zprávě. Závěrečná auditní zpráva bude předána objednateli v tištěné i elektronické verzi ve formátu .docx.

Zhotovitel předá objednateli očíslovaný seznam kontrolovaných účetních dokladů. Pokud zhotovitel zjistí konkrétní nedostatky, uvede u jednotlivých účetních dokladů jejich podrobný popis.

4. POVINNOSTI ZHOTOVITELE

Zhotovitel bude v průběhu auditu aktivně komunikovat s objednatelem, zhotovitel zároveň:

- při zahájení každé dílčí kontroly poskytne objednateli harmonogram plánovaných prací a v případě nastalých komplikací či zpoždění bude objednatele neprodleně informovat,
- v průběhu provádění dílčích kontrol bude informovat objednatele o postupu prováděných prací i v případě, kdy vše bude probíhat bez problémů, a to v dvou týdnových intervalech,
- poskytne dostatečnou lhůtu objednateli na přípravu požadovaných podkladů ke kontrole.
- k převzetí kontrolovaných vzorků připraví předávací protokol s výčtem předávaných podkladů, který bude při předání podepsán oběma stranami (za auditované subjekty v ČR projektovým manažerem ČR nebo koordinátorem BROZ),



Příloha č.1 návrhu smlouvy – Specifikace díla: Audit projektu CZ-SK South LIFE

- v případě nejasností či zjištěných nedostatků v kontrolovaných podkladech bude aktivně komunikovat s objednatelem a bude ho neprodleně informovat o všech okolnostech za účelem objasnění daného případu,
- poskytne jasné vysvětlení a doporučení objednateli v případě objevení položky splňující podmínku „Exception“ nebo „Not applicable“; to bude popsáno i v auditní zprávě,
- je vázán mlčenlivostí - veškeré poskytnuté podklady ze strany auditovaných subjektů slouží pouze pro vyhotovení díla a zhotovitel je nesmí poskytnout žádné další osobě. Zhotovitel zodpovídá za řádné nakládání s poskytnutými podklady a je povinen přistupovat k nim v souladu s pravidly GDPR.





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

**GRANT AGREEMENT -
TERMS OF REFERENCE FOR THE CERTIFICATE ON THE FINANCIAL
STATEMENTS**

LIFE ACTION GRANTS (Call 2014/2015/2016)

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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 *South Bohemia Region (Jihočeský kraj)* 'the Beneficiary' agrees to engage BDO Audit s.r.o. 'the Auditor' to provide an independent report of factual findings on a Financial Statement(s)³ prepared by the Beneficiary (*and by its associated beneficiaries: Regional Association for nature Conservation and Sustainable Development (BROZ); Krajske Skolni Hospodarstvi, U zimniho stadionu 1952/2, 370 76 Ceske Budejovice (RSE)*) and to report in connection with a European Union financed grant agreement, concerning LIFE16 NAT/CZ/000001 CZ-SK SOUTH LIFE (the 'Grant Agreement'). Where in these ToR the '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 agreements and 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 and 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 Statements.

- 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.
- 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;
- must adhere to the Procedures laid down and the compulsory report format;
- must carry out the engagement in accordance with this ToR;

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

- 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 Grant Agreement for the period covering *1 September 2017 to 30 June 2024*.

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 he makes the payment of costs requested by the Beneficiary 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 15 August 2024.

1.8 Other Terms

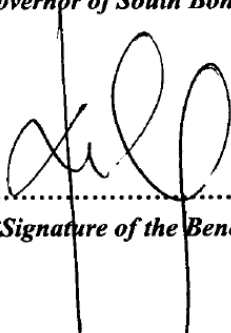
[The Beneficiary and the Auditor can use this section to agree other specific terms such as Auditor's fees, out of pocket expenses, liability, applicable law, etc.]

BDO Audit s.r.o.



South Bohemia Region (Jihočeský kraj)

MUDr. Martin Kuba, governor of South Bohemia Region



.....

<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 <name of the Beneficiary> "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 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 [*name of Beneficiary*] hereinafter referred to as the Beneficiary, to which this Report is attached, and which is to be presented to the Agency under grant agreement [*grant agreement reference: title, acronym, number*] 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 as 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 here. The Commission will use this information to decide the amounts which will be reimbursed.

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.23.2 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 example 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)
<p>Accounting system</p> <p>1. The Auditor shall examine:</p> <ul style="list-style-type: none"> - whether the internal accounting (analytical or other suitable internal system) and auditing procedures permits 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; 	<p>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.</p> <p>If there are issues related to the internal accounting/auditing procedures or the systematic recording of costs/revenues related to the project, it should be listed (as exceptions in the main report.</p> <p>If a risk of double funding has been identified, meaning that the Beneficiary (or his</p>	

<p>- whether when costs are shared between several other projects, the appropriate allocation keys have been established that reflect the true burden for each project;</p> <p>- whether such allocation keys have been applied systematically and correctly</p> <p>- for Coordinating Beneficiary only : whether he transferred all payments to the Associated Beneficiaries in compliance with Article II.1.3 (e)</p>	<p>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 exceptions in the main report.</p>	
<p>General financial aspects</p> <p>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:</p> <ul style="list-style-type: none"> - were provided for in the 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; 	<p>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.</p> <p>The Auditor verified the above for all items sampled under the cost category checks below.</p> <p>If any deviation or missing document have been identified it should be listed (together with the amounts) as exceptions in the main report.</p>	

<p>- comply with the requirements of applicable tax and social legislation</p> <p>- are in the opinion of the Auditor reasonable, justified, and comply with the requirements of sound financial management, in particular regarding economy and efficiency</p>		
<p>3. The Auditor shall verify that the Beneficiary contributed financially to the project in accordance with Art. II.1.1.(g) of the grant agreement (unless they participated on the basis of zero costs)</p>	<p>3. The Beneficiaries' own contribution is not equal to € 0 (unless the Beneficiary participated on the basis of zero cost)</p> <p>Any discrepancy should be noted (together with the amount) as exceptions in the main report.</p>	
<p>4. VAT</p> <p>- 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</p> <p>In lieu of the above, the Auditor can include in the certificate on the financial statement that it has verified that the VAT claimed by the Beneficiary <u>cannot</u> be recovered.</p> <p>- 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</p>	<p>- The Auditor verified that the VAT claimed is eligible :</p> <p>(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).</p> <p>(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.</p> <p>Any discrepancy should be noted (together with the amount) as exceptions in the main report.</p>	

<p>sovereign powers, the Beneficiary has provided a certificate established by the competent national authority.</p>		
<p>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)</p> <p>The Auditor shall examine the relevant project 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.</p>	<p>The Auditor verified that all the project receipts (see Art. 25.3 of the grant agreement) have been declared</p> <p>The Auditor verified that the Beneficiary, in the frame of the project, did not benefit either directly or indirectly from support from the Structural Funds or other Community financial instruments.</p> <p>Any discrepancy should be noted (together with the amount) as exceptions in the main report.</p>	

<p>The Auditor shall verify that the Beneficiary, in the frame of the project, does not benefit either directly or indirectly from support from the Structural Funds or other Community financial instruments.</p>	
<p>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.II.23.4 of the Grant Agreement.</p>	<p>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/infoeuro_en.cfm)</p> <p>The Auditor verified that the Beneficiary used in a consistent manner one of the below methods [please choose one] :</p> <ul style="list-style-type: none">- 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 <p>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.</p> <p>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</p>

Procedures	Standard factual finding and basis for exception reporting	Result (Confirmed/Exception/NA)
<p>7. For the costs submitted in the cost categories 'External assistance/subcontracting, Consumables, Durable goods (Equipment/Infrastructure/Prototype), Other costs', the Auditor verifies and obtains confirmations that the award of contract rules are respected:</p> <p>(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 it was established on the basis of best value for money, transparency and equal treatment.</p> <p>Procedures should be in line with Art. II.9 of the Grant Agreement</p> <p>For public entities the public procurement rules have to be respected (see references in Art. II.9 of the grant agreement)</p> <p>For amounts up to 130,000 EUR, Beneficiaries', the procurement policy of the Beneficiary or its usual practice should be used (as far as they comply with the principle 'value for money'). Above 130,000 EUR, beneficiaries shall use an open tendering procedure.</p>	<p>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 130,000 EUR, a written analysis was prepared by the Beneficiary in support of the final choice of supplier/subcontractor.</p> <p>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.</p> <p>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.</p>	

<p>Full coverage 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.</p>	
<p>Personnel Costs</p> <p>8. Personnel costs:</p> <p>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.</p> <p>The Auditor will check that the calculation of the personnel cost excludes ineligible costs.</p> <p>The Auditor will check the personnel costs on the basis of the following sample :</p> <ul style="list-style-type: none"> - 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. <p>Where sampling is used, selection should be random with a view to producing a representative sample.</p> <p>8.1 The Auditor shall verify that all personnel listed under the Personnel cost category complies with Art. II.19.2 (a).</p>	<p>The Auditor sampled XX persons out of the total of XX personnel assigned to the project.</p> <p>8.1 For each person in the sample, the Auditor :</p> <ul style="list-style-type: none"> - has obtained the employment contract (or equivalent agreement), and verified

<p>i.e.</p> <ul style="list-style-type: none"> * 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 <p>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:</p> <ul style="list-style-type: none"> (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 <p>The Auditor shall obtain :</p> <ul style="list-style-type: none"> (1) the employment status/conditions/contracts (or equivalent) and assignment letters of the employees (or other personnel as assimilated to employees) selected and 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 position (classification or category) and type of contract (3) the payslips (employees)/invoices (natural persons other than employees) of the persons included in the sample 	<p>that he/she was directly hired and assigned to the project</p> <ul style="list-style-type: none"> - 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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<p>(4) reconciliation of the personnel costs declared in the Financial Statement(s) with the accounting system (project accounting and general ledger) and payroll system</p> <p>(5) the Beneficiary's usual policy regarding payroll matters (e.g. salary policy, overtime policy, variable pay);</p> <p>(6) the applicable national law on taxes, labour and social security and</p> <p>(7) any other document that supports the personnel costs declared.</p> <p>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.</p> <p>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.</p> <p>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</p> <p>8.3 For personnel assigned to the project other than on a full-time/ part-time (contractually fixed percentage) basis :</p> <p>The Auditor will recalculate hourly/daily personnel rates per calendar year:</p> <p>'Productive hours/days' represent the number of days made available by the employee (or assimilated) in a calendar year after the deduction of holiday, sick leave and other entitlements.</p> <p>The Auditor obtains the calculation of the productive</p>	<p>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.</p> <p>The Auditor obtained the productive hours/days from the time records of each employee.</p> <p>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 compares it with the hourly or daily rate charged by the Beneficiary.</p> <p>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 compares it with the hourly or daily rate charged by the Beneficiary</p> <p>For personnel working full time for the project, or for a contractually defined</p>
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<p>hours/days after inspecting all necessary records, national legislation, labour agreements, contracts, any other relevant documentation like e.g. timesheets.</p> <p>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.</p> <p>The Auditor shall obtain evidence that personnel costs are in line with the Beneficiary's usual policy on remuneration.</p> <p>8.4 For personnel fully assigned to the project, including staff having an assignment for a fixed contractually percentage of time</p> <p>The Auditor compares the total yearly personnel cost of staff members that are fully assigned to the project to the salary cost registered in the organization's accounting system.</p> <p>The Auditor verifies that, for personnel assigned for a fixed contractual percentage of time to the project, the pro-rata yearly salary cost has been claimed for the project.</p>	<p>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 compares it with the amount charged by the Beneficiary.</p> <p>In cases where the time recording system does not appear to be reliable, the Auditor uses the standard of 1720 hours to recalculate the hourly rate and compares it with the hourly rate charged by the Beneficiary</p> <p>8.1 till 8.4 The Auditor confirms that personnel costs are in line with the Beneficiary's usual policy on remuneration.</p> <p>The Auditor confirms that no exceptions were noted. Otherwise, they should be listed (together with the amounts) as exceptions in the report.</p> <p>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</p> <p>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.</p>
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	<p>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.</p>	
<p>9. The Auditor will verify the time recording system of the Beneficiary, more in particular, the Auditor will :</p> <ul style="list-style-type: none"> (1) obtain a description of the time recording system and the related procedure to register and authorise the time (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 <p>In addition, the Auditor will check for the personnel subject to the time registration (based on the same sample as above) that :</p> <ul style="list-style-type: none"> (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 	<p>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 be listed as an exception in the report.</p> <p>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.</p> <p>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.</p> <p>The Auditor verified that the hours claimed in the financial statement are in line with the hours registered according to the timesheets.</p> <p>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.</p>	

<p>in the time recording system.</p>	
<p>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 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".</p> <p>In the case of LIFE Capacity Building projects, the Auditor shall verify that no costs have been claimed for 'non-additional' personnel.</p>	<p>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.</p> <p>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</p>
<p>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)</p>	<p>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).</p>
<p>Travel and subsistence costs</p> <p>12. The Auditor verifies that travel and subsistence costs</p>	<p>12. The Auditor verified the sample and found that the Beneficiary allocated</p>

<p>for personnel working on the project are correctly identified and allocated to the project and they are in accordance with Beneficiary's internal rules.</p> <p>Travel outside the Member States or the third countries eligible under the project was foreseen in the budget or has received prior approval.</p> <p>The Auditor will check the travel and subsistence costs on the basis of the following sample :</p> <p>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.</p>	<p>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 the third countries eligible under the project unless foreseen in the budget or prior approval was received. No VAT or other identifiable indirect taxes were charged, unless VAT could not be recovered.</p> <p>Travel costs and subsistence allowances were in line with the written policy provided by the Beneficiary.</p> <p>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.</p>
<p>Depreciation & Durable goods (Equipment/Infrastructure/Prototype)</p> <p>13. The Auditor verifies that the (depreciated) costs related to durable goods (equipment/infrastructure/prototypes), are correctly identified and allocated to the project. The depreciation cost charged to the project cannot include costs related to durable goods already owned by the Beneficiary at the start of the project.</p> <p>The Auditor verifies that Equipment and Infrastructure:</p> <p>(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;</p> <p>(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)</p> <p>=> unless the costs are incurred by public authorities or non-profit organizations in the frame of LIFE Nature and</p>	<p>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).</p> <p>The Auditor verified that :</p> <ul style="list-style-type: none"> - 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

<p>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, 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.</p> <p>=> or unless the costs are incurred by public authorities or non-profit organizations in the frame of LIFE Integrated projects <u>if</u> 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.</p> <p>The Auditor verifies that Prototypes:</p> <ol style="list-style-type: none"> (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 <p>For all durable goods sampled, the Auditor physically checks that the durable goods exist and bear the LIFE logo (and the Natura 2000 logo when applicable)</p> <p>The Auditor verifies that the award of contract rules (see point 7 above) for items charged under the 'durable goods' have been correctly followed.</p> <p>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</p>	<p>equipment and infrastructure mentioned in the grant agreement.</p> <ul style="list-style-type: none"> - Prototypes comply with the conditions set in the grant agreement - Durable goods were procured respecting the award of contract rules <p>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</p> <p>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.</p>
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<p>The Auditor will check the 'depreciation and durable goods costs' on the basis of the following sample :</p> <p>Full coverage if less than 10 items, otherwise a sample of minimum 10, or 10% of the items, whichever is the greater.</p>	
<p>Other costs</p> <p>14. The Auditor verifies 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.</p> <p>For Integrated Projects, in case 'financial support to third parties' was foreseen, the Auditor shall verify that :</p> <p>(a) the maximum amount of financial support for each third party does not exceed EUR 15.000 and the total does not exceed</p> <p>b) the financial support was agreed in Annex II</p> <p>The Auditor verifies that the award of contract rules (see point 7 above) for items charged under the 'other costs' have been correctly followed</p> <p>The Auditor will check the Other costs on the basis of the following sample :</p> <p>Full coverage if less than 10 items, otherwise a sample of minimum 10, or 10% of the items, whichever is the greater.</p>	<p>14. The Auditor traced the 'other costs' charged to the project to the accounting records and the underlying invoices.</p> <p>The Auditor verified that :</p> <ul style="list-style-type: none"> - 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 contract rules <p>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.</p>
<p>Consumable costs</p>	
<p>15. The Auditor verifies that the 'consumable costs' are eligible, correctly identified and allocated to the project.</p>	<p>15. The Auditor traced the 'consumable costs' charged to the project to the accounting records and the underlying invoices.</p>

<p>The items charged were not placed in the inventory of durable equipment and accounted in line with the Beneficiary's usual accounting practices.</p> <p>The Auditor verifies that the award of contract rules (see point 7 above) for items charged under the 'consumable costs' have been correctly followed</p> <p>Full coverage if less than 10 items, otherwise a sample of minimum 10, or 10% of the items, whichever is the greater.</p>	<p>The Auditor verified that :</p> <ul style="list-style-type: none"> - 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 durable equipment and accounted in line with the Beneficiary's usual accounting practices - the consumable costs claimed were procured respecting the award of contract rules <p>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.</p>
<p>External assistance/subcontracting costs</p>	
<p>16. The Auditor verifies that the 'external assistance/subcontracting costs' are eligible, that they comply with Article II.10 of the Grant Agreement, that they are correctly identified and allocated to the project.</p> <p>The Auditor verifies that the award of contract 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.</p> <p>The Auditor verifies that there are signed agreements between the Beneficiary and the subcontractor and that there is evidence that the services were actually provided.</p> <p>The Auditor will check the External assistance/subcontracting costs on the basis of the following sample :</p>	<p>16. The Auditor traced the 'external assistance/subcontracting costs' charged to the project to the accounting records and the underlying invoices.</p> <p>The Auditor verified that :</p> <ul style="list-style-type: none"> - the subcontracting complied with Article II.10 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. <p>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.</p>

<p>Full coverage if less than 10 items, otherwise a sample of minimum 10, or 10% of the items, whichever is the greater.</p>	
<p>Land purchase or long-term lease of land or one-off compensations for land use rights</p>	
<p>17. The Auditor verifies 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.</p> <p>The Auditor verifies that the award of contract 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</p> <p>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 :</p> <p>Full coverage if less than 10 items, otherwise a sample of minimum 10, or 10% of the items, whichever is the greater.</p>	<p>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.</p> <p>The Auditor verified that :</p> <ul style="list-style-type: none"> - 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 <p>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.</p>
<p>18. The Auditor verifies 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.</p> <p>For LIFE Capacity Building projects, indirect costs/overheads are not eligible.</p>	<p>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.</p> <p>The Auditor verified that no indirect costs/overheads have been charged for LIFE Capacity Building projects.</p> <p>Any discrepancy should be noted (together with the amount) as exceptions in the main report.</p>

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

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)				
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<dd Month yyyy>

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

<Signature of the Auditor>