

Smluvní dopis o provedení dohodnutých postupů

Česká agentura pro standardizaci, státní příspěvková organizace
Biskupský dvůr 1148/5
110 00 Praha 1

IČ: 065 787 05
DIČ: CZ065 78 705

zastoupená: Zdena Slaná, ředitelka odboru standardizace

(dále také objednatel)

Tímto dopisem potvrzujeme, že jsme srozuměni s podmínkami a cíli zakázky a s povahou a omezeními služeb, které máme provést. Naše zakázka bude provedena v souladu s mezinárodním standardem ISRS 4400 pro související služby vztahující se na dohodnuté postupy, na což upozorníme ve zprávě.

Zavázali jsme se provést následující postupy a předložit Vám zprávu o věcných zjištěních vyplývajících z naší práce:

- Ověření způsobilých nákladů vztahujících se k finančním závěrkám činností pokrytých dohodou CEN s Evropskou komisí - projekt SA/CEN/GROW/EFTA/564/2020-03 Plant Biostimulants, za periodu Step 2 (2.9.2023 - 2.2.2025)
- Přesný rozsah ověření a formát naší zprávy je uveden v příloze tohoto dopisu

Výše uvedené postupy, které provedeme, nebudou představovat audit ani prověrku uskutečněné v souladu s mezinárodními auditorskými standardy nebo mezinárodními standardy pro prověrky a nebude proto poskytnuto žádné ujištění.

Postupy budou provedeny výhradně za účelem splnění podmínek vyplývajících z uvedených projektů. Naše zpráva nemá sloužit žádnému jinému účelu.

Obě smluvní strany jsou povinny zachovávat mlčenlivost a chránit před zveřejněním veškeré informace a podklady, o kterých se dozvěděly nebo je získaly v souvislosti s plněním předmětu smlouvy, a které nejsou veřejně známy.

Auditor je dále oprávněn zpřístupnit důvěrné informace dle potřeby při provádění běžných kontrolních procesů, jako je monitoring zakázek nebo kontrola řízení kvality, prověření kvality prováděné v rámci skupiny BDO International Limited a/nebo mezinárodní sítě nezávislých členských firem BDO, nebo pokud tak vyžadují jiné zákony, profesní předpisy, za podmínky, že tyto osoby budou vázány povinností mlčenlivosti minimálně ve stejném rozsahu jako auditor.

Návrh zprávy předá auditor objednateli v anglickém jazyce v papírové a elektronické formě nejpozději do 22. ledna 2025. Konečné zprávy, do kterých budou promítnuty případné připomínky CEN budou předány objednateli rovněž v anglickém jazyce, a to ve třech vyhotoveních a v elektronické formě do 29. ledna 2025.

Za zprávu budeme účtovat částku 56 000 Kč + DPH, která bude splatná na základě vystavené faktury pro protokolární předání naší zprávy. Splatnost daňových dokladů bude 14 dní.

Těšíme se na spolupráci s Vašimi zaměstnanci a věříme, že nám zpřístupní veškeré záznamy, doklady a další informace, které budeme k provedení zakázky potřebovat.

Příloženou kopii tohoto dopisu laskavě podepište a zašlete ji zpět na naši adresu.

Podepsaný smluvní dopis bude sloužit jako doklad, že jeho obsah odpovídá Vaší představě o podmínkách zakázky, včetně konkrétních postupů, na jejichž provedení jsme se dohodli.

Ing. Oldřich Bartušek
partner
BDO Audit s.r.o. (Auditor)

Přijato a schváleno za společnost

Česká agentura pro standardizaci, státní příspěvková organizace

(podpis)

Jméno a pozice Datum

Příloha:

Závazná podoba zprávy auditora (Audit certificate) a dohodnutých postupů (Terms of reference)

Příloha 1: Závazná podoba zprávy auditora (Audit certificate) a dohodnutých postupů (Terms of reference)

Audit certificate

[specific grant for an action agreement full number and name]
[Period covered by the audit]

Addressed to:

[NSB identification & address]

Beneficiary

Authorised representative:

We *[legal name of the audit firm]*, established in *[full address/city/state/province/country]* represented for signature of this audit certificate by *[name and function of an authorised representative]*, hereby certify that:

- We have conducted an audit relating to the financial statements of the activities covered by the specific grant for an action agreements with the Commission of the European Communities and EFTA entitled *[contract reference: title, acronym, number; for example: SA/CEN/GROW/EFTA/000/2015-XX]* for the following period *[from DD/MM/YYYY to DD/MM/YYYY]*,
- We confirm that our audit was carried out in accordance with generally accepted auditing standards respecting ethical rules and on the basis of the relevant provisions of the referenced specific grant for an action agreement including its annexes, and the Framework Partnership Agreement 2014 (including the audit terms of reference under Annex VI), which governs it.
- We confirm that no conflict of interest exists between the auditor and the beneficiary in establishing this certificate.
- The issues examined during the audit include:
 - The contractual arrangements of the beneficiary, including subcontracting, if any,
 - The payments made between the beneficiary and other entities involved, both national standards bodies (NSB) and external subcontractors,
 - The payments made by the CEN to the beneficiary,
 - The accounting system of the beneficiary,
 - The costs and revenues recorded in the accounting system,
 - That the recorded costs and revenues are correct, directly connected to the action, necessary for the implementation of the action, justifiable, generated during the lifetime of the action, actually incurred by the beneficiary, identifiable and verifiable,
 - That the cost statements produced by the beneficiary are correct with respect to all these points.
- The financial statements were examined and all tests of the supporting documentation and accounting records deemed necessary were carried out in order to obtain reasonable assurance¹ that, in our opinion, based on our audit:
 - the amount of total real costs² comply with the following cumulative conditions:

¹ Reasonable assurance is an accounting expression meaning a high degree of confidence that information is valid and unaltered.

- ✓ they are actual³ and answer to the beneficiary's economic environment;
 - ✓ they are determined in accordance with the beneficiary's usual accounting principles;
 - ✓ they have been incurred during the periods covered by the financial statements concerned by this audit certificate;
 - ✓ they are recorded in the beneficiary's accounts at the date of the establishment of this audit certificate;
 - ✓ they are exclusive of any non-eligible costs which are, as established in Article II.19.4 of the Framework Partnership Agreement 2014 with the Commission of the European Communities:
 - return on capital;
 - debt and debt service charges;
 - provisions for losses or potential future liabilities;
 - interest owed;
 - doubtful debts;
 - exchange losses;
 - VAT, unless the Partner can show that he is unable to recover it according to the applicable national legislation;
 - costs declared by the Partner and covered by another action or work programme receiving a Community grant;
 - excessive or reckless expenditure;
 - contributions in kind from third parties;
 - ✓ they are represented according to the cost reporting model the beneficiary shall use according to Annex V of the Framework Partnership Agreement with the Commission of the European Communities. This audit certificate includes one annex which presents the total real costs. They are converted into euro in accordance with article II.23.4 of the FPA 2014, if applicable .
- the accounting procedures used in the recording of the beneficiary's eligible costs and revenues respect the accounting rules of the State in which the beneficiary and other entities involved are established, as well as permit the direct reconciliation between the costs and revenues incurred for the implementation of the action covered by the above-mentioned EC grant agreement, and the overall statement of accounts relating to the beneficiary's overall business activity.

The total real costs amount to:	A.AAA.AAA,aa €
(insert amount in words)	
The total revenue* amount to:	A.AAA.AAA,aa €
(insert amount in words)	

* revenue should correspond to the amount invoiced by NSB so far

² In cases where a part of the amount of the total real costs are qualified, modify the sentence and mention only the amount of the total real costs that are unqualified. The purpose of the audit certificate is to certify unqualified real costs. The auditor should clearly identify any amounts for which he/she cannot give reasonable assurances that the cost meet the criteria.

³ Real costs are actual. They are not budgeted costs. Where actual costs are not available at the time of establishment of the audit certificate, the closest possible estimate can be declared as actual if this is in conformity with the accounting principles of the contractor. This must be mentioned in the financial statement. Any necessary adjustments to these claims must be reported in the financial statement for the subsequent reporting period. For the last reporting period, only actual costs can be declared.

The beneficiary has paid for this audit certificate a price equal to *[insert the amount in euros]* excluding VAT (unless not recoverable in compliance with art. II.19.4 of the FPA 2014).

Date

Signature

Stamp of the audit firm

Annex I: Cost statement with the real costs (Breakdown of Costs)

Annex II: Terms of References (ToR) – Annex VI of the FPA 2014

! Please note that the Annexes I & II shall equally be dated, signed, stamped by the auditors and attached to the audit certificate by them.

Annex I Cost statement with the actual costs (Breakdown of Costs)

(insert Breakdown of costs here)

Annex II - Terms of References (Annex VI of the FPA 2014)

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 European Commission 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 European Commission reserves the right to vary the procedures by written notification to the Beneficiary. The procedures to be performed are listed as follows:

Procedures – Grant agreement for an action and for translation action	Standard factual finding and basis for exception reporting
Personnel costs	NOT APPLICABLE
1. Definition For a sample of staff members charged to the project (full coverage if less than 20 persons, otherwise a sample of minimum 20, or 20% of the staff members, whichever is the greater), verify that the staff members thus charged are either staff of the Partner or staff of the Partner's affiliated entities.	The auditor has verified that the staff members that are charged under the budget heading "costs of staff/experts" are staff of the Partner or staff of the Partner's affiliated entities. Personnel who do not fall under this definition should be listed (together with amounts) as exceptions in the main report.
2. Time-recording For the same selection, examine and describe time recording of staff (paper/ computer, daily/weekly/monthly, signed, authorised).	The Auditor has verified that the time recording system enables the time of employees working on multiple projects to be allocated to those projects, and that it includes a check to prevent double charging of time. For the employees selected, the Auditor has verified that: - the employees record their time on a daily/ weekly/ monthly basis using a paper/computer-based system; - the employees have recorded management and administrative tasks separately from project time; - the time-records selected are validated by the hierarchy. If no time records are available which fit the above description, this should be listed as an exception in the main report.
3. Employment status and employment conditions of personnel for Partner's staff and staff of the Partner's affiliated entities.	For the employees selected, the Auditor inspected their employment contracts and found that they were:

The Auditor should obtain the employment contracts of the employees selected and compare with the standard employment contract used by the employer. Differences which are not foreseen by the Grant Agreement should be noted as exceptions.	– directly hired by the Partner or the Partner’s affiliated entity in accordance with its national legislation, – under the sole technical supervision and responsibility of the latter, and – remunerated in accordance with the normal practices of the Partner or its affiliated entity. Personnel who do not meet all three conditions should be listed (together with the amounts) as exceptions in the main report.
4. Category and scale of unit cost. For the same selection of staff, verify that the employee has been classified under the relevant category: “Technical and Project Management” or “Administrative support” in compliance with the definitions of Annex V of the FPA. The Auditor should also check that the correct scale of unit cost has been used (category and country). The list of the unit costs is provided by the Commission Decision C(2014)1892final and in Annex I of the specific agreement..	For the employees selected, the Auditor has verified that the correct scale of unit cost, with regard to category and country of employment, has been used. Personnel who have not been charged using the correct scale of unit costs should be listed (together with the amounts) as exceptions in the main report.
Subcontracting	
5. Verify that sub-contracting was foreseen in the description of the action and in the budget. Compare the description of the sub-contracted work with the description in the work programme.	The Auditor compared the description of the subcontracted work provided by the Partner to the description of the action (Annex I of the grant agreement), and found them to be the same. If the descriptions do not clearly match, this should be reported as an exception in the main report.
6. Inspect documents and obtain confirmations that subcontracts are awarded according to a procedure including an analysis of best value for money (best price-quality ratio), transparency, and equal treatment, in accordance with Articles II.6, II.9 and II.10 of the FPA. Full coverage if less than 20 items, otherwise a sample of minimum 20, or 20% of the items, whichever is the greater.	The Auditor obtained tendering documents for each subcontract entered into and found that the tendering process was followed and that a written analysis of value-for-money had been prepared by the Partner in support of the final choice of subcontractor. If the Auditor is not provided with evidence that the tendering procedure was followed, the amount of the subcontract should be listed as an exception in the main report.
7. For Convenors and Secretaries of Technical Committees and Working Groups, examine the selection procedure and its compliance with Article I.7 of the FPA.	The Auditor has verified that the selection procedure of the Convenors and Secretaries of Technical Committees and Working Groups complied with the FPA requirements. If the Auditor is not provided with evidence that the correct selection procedure was followed, the amount of the subcontract should be listed as

	an exception in the main report.
8. Verify that the sub-contracting costs declared are recorded in the accounts of the Partner or of the Partner's affiliated entity.	The Auditor has verified that the sub-contracting costs declared were recorded in the accounts of the Beneficiary. If the declared costs are not 100% recorded in the beneficiary's account, this should be reported (together with the amount) as an exception in the main report.
Other direct costs	
9. Allocation of equipment subject to depreciation is correctly identified and allocated to the project. Full coverage if less than 20 items, otherwise a sample of minimum 20, or 20% of the items, whichever is the greater.	The Auditor traced the equipment charged to the project to the accounting records and the underlying invoices. The Beneficiary has documented the link with the project on the invoice and purchase documentation, and, where relevant, the project accounting. The asset value was agreed to the invoice and no VAT or other identifiable indirect taxes were charged. The depreciation method used to charge the equipment to the project was compared to the Beneficiary's normal accounting policy and found to be the same. If assets have been charged which do not comply with the above, they should be listed (together with the amounts) as exceptions in the main report.
10. Travel costs correctly identified and allocated to the project (and in line with partner's normal policy for non-EC work regarding first-class travel, etc.) Full coverage if less than 20 items, otherwise a sample of minimum 20, or 20% of the items, whichever is the greater. The Partner should provide written evidence of its normal policy for travel costs (e.g. use of first class tickets) to enable the auditor to compare the travel charged with this policy.	The Auditor inspected the sample and found that the Beneficiary had allocated travel costs to the project by marking of invoices and purchase orders with the project reference, resulting in traceable allocation in the project accounts. The costs charged were compared to the invoices and found to be the same. No VAT or other identifiable indirect taxes were charged. The use of first class travel was in line with the written policy provided by the Beneficiary. Costs which are not allocated to project accounts and do not have a clear attribution (normally by writing the project number on the original invoice) should be listed (together with the amounts) as exceptions in the main report
11. Consumables correctly identified and allocated to the project. Full coverage if less than 20 items, otherwise a sample of minimum 20, or 20% of the items, whichever is the greater.	The Auditor inspected the sample and found that the Beneficiary had allocated consumable costs to the project by marking of invoices and purchase orders with the project reference, resulting in traceable allocation in the project accounts. The costs charged were compared to the invoices and found to be the same. No VAT or other identifiable indirect taxes were charged.

	Costs which are not allocated to project accounts and do not have a clear attribution (normally by writing the project number on the original invoice) should be listed (together with the amounts) as exceptions in the main report.
Other	
12. Inspect and compare exchange rates into Euros.	The Auditor compared the exchange rates used for conversion with the applicable official exchange rates established by the European Communities and the Partner used [choose one]: • the conversion rate of the date where the actual costs were incurred • the rate applicable on the first day of the month following the end of reporting period Where rates cannot be agreed, an exception should be noted, (together with the amount) in the main report.
13. Identification of receipts. The Partner is obliged to deduct from its claim any receipts related to the project (income from events, rebates from suppliers, etc.)	The Auditor examined the relevant project accounts and obtained representations from the Partner that the amounts listed represent a complete record of the sources of income connected with the project. The amount included in the claim regarding receipts is the same as the amount recorded in the project accounting. Any discrepancies in the receipts noted in the accounts and those reported by the Partner should be noted (together with the amount) as exceptions in the main report.
14. Identification of interest yielded on pre-financing. The Partner is obliged to declare interest yielded on pre-financing	The Auditor compared the relevant project accounts with the interest shown in the bank statements and found them to be the same. Any discrepancies in the interest noted in the accounts and those reported by the Partner should be noted (together with the amount) as exceptions in the main report.