



EUROPEAN COMMISSION
RESEARCH DIRECTORATE-GENERAL

Directorate A - Inter institutional and legal matters – Framework programme
External audits
The Head of Unit

Brussels,
DG RTD/A.4/MB/XX D(2009)
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REGISTERED MAIL

Copy per Fax to: <Number>

AUDITEE NAME
CONTACT PERSON
TITLE
ADDRESS
COUNTRY

Subject: Financial audit of <contractor name – country>

Our reference: <Audit Reference Number>

Contact person: Mr(s)....., Auditor in charge
Phone: (+32-2); Fax: (+32-2) 296 10 94
E-mail:@ec.europa.eu

Dear *Mrs/Mr ...*,

I hereby inform you that the European Commission has decided to carry out a financial audit on the cost statements presented by your organisation relating to the research contracts detailed below. As you are aware, the possibility of such audits is foreseen in accordance with **Article II.29** of the general conditions of the **6th** Framework Programme contracts.

In order to facilitate the performance of the audit, please ensure that the auditors have complete and unhindered access to all necessary premises, persons and data, including data stored in electronic formats, in order to efficiently complete their assignment.

The relevant contract(s) to be audited is (are):

Project 1 + full contract no.

Project 2 + full contract no.

Project 3 + full contract no.

The audit will be conducted by Commission officials of the Research Directorate General, unit A.4 (External Audit).

Mr(s) **<add name of auditor in charge of the file>** is the responsible official in charge of the conduct of this audit. **H(Sh)e** will contact you in due course to arrange and confirm the start of the audit, its likely duration, and any other necessary planning issues. The audit field-work is initially scheduled for the period starting **<date to complete>** until **<date to complete>** included. It is intended to conclude the actual audit field-work within **<period to complete>** working days.

Therefore, you are requested on receipt of this letter to provide **<auditor in charge of the file>** (see contact address above) the details of the contact person within your organisation – including her/his full name, e-mail, phone number and fax number.

In order to facilitate the performance of the audit, please ensure that the auditors have complete and unhindered access to all necessary premises, persons and data, including data stored in electronic formats, in order to efficiently complete their assignment.

<As a minimum requirement, the details contained in the attached annex should be made available at the beginning of the audit. The non-provision of such information would be regarded as a failure to substantiate costs and, consequently, as a potential breach of the contracts>.

It would be helpful if arrangements could be made for the appropriate finance and other officers who deal with costing, accounting, internal control and recording systems, in particular in relation to the Commission research contracts, to be available for the duration of the audit.

Please note that the final results of the audit will be distributed to the relevant Commission services in order for these to make the necessary adjustments to the costs claimed. These adjustments, if in favour of the Commission, could affect future payments due on this contract, or result in the issuance of a recovery order for all amounts overpaid. We draw your specific attention to the following: any financial audit finding in the audit report, once finalised, may lead, if appropriate, to extrapolation of such finding to any other research contract in which you are or have been participating. To this end, you may be requested to provide us with additional information on any of these contracts. **We also draw to your attention that according to Article II.30 of Annex II to the FP6 Model Contract, liquidated damages may be applied to any identified adjustments in favour of the Commission.**

If you should have any questions concerning the nature, probable timing or any other matter relating to the audit, please contact directly the auditor in charge.

Yours sincerely,

Marc BELLENS

Copies: <external if any>

Enclosure: Annex - Information and documentation to be provided

CC.

Mr/Ms X. XXXX (<Director operational programme Name>), DG RTD-<Directorate >

Mr/Ms X. XXXX (<ALO operational programme Name>), DG RTD-<Directorate/
Unit>

Ms/Mr X. XXXXX (<Auditor Name>), RTD DG-A4

Ms/Mr X. XXXXX (<Auditor Name>), RTD DG-A4

Mr D. De Peutter, DG RTD-A4