**ANEXA 1**

**AUDIT REPORT MINIMUM REQUIREMENTS**

*Updated 20.01.2022*

**International Standard on Auditing 805 (ISA 805)**

**Introduction**

The project has been audited by an authorised auditor in accordance with auditing standard ISA 805

**Effective Date**

Reporting period

**Scope of this ISA**

Auditor's statements relating to audits for a special purpose

**Requirements**

All Audit Reports should include the following table, filled in by the auditor:

|  |  |
| --- | --- |
| **Requirements as per the Standard Terms and Conditions, article 2.8** | **Information in this column to be filled in by the auditor:** |
| Reference to the Project Contract and any amendments | **Project contract number: ...**  Contract addendums: ...  Other contract amendments: ... |
| The auditor is aware of requirements set out in the Call for Proposals and the Standard Terms and Conditions (ST&C) and relevant guidelines at the programme dedicated website? | Tick as appropriate:  [ ] Yes [ ] No  Comments, if needed:  ... |
| Reference to financial report from the Project Promoter | This audit report is based on the **Financial Report no. ...**, made by the Project Promoter, covering the **reporting period from ... to ...** |
| Confirmation of the eligible amount and that the grant rate is respected  &  Confirmation on co-financing (with specific amount for each Report) | TOTAL EXPENSES FOR THE AUDITED REPORT NO. ...:  Total Eligible Expenses in the reporting period: EUR ...  Co-financing by the Project Promoter: EUR ...  Grant amount: EUR ... (xx,xx %)  Is the grant rate respected?  [ ] Yes [ ] No |
| Mentioning of the audited project accounts  &  Confirmation of any interest revenues on project accounts, both accounts in EUR and local currency | Project accounts:  **EUR dedicated project account IBAN:**  ...  Has any interest revenue been registered in the *EUR* project account, during the reporting period?  Tick as appropriate:  [ ] Yes [ ] No  **Local currency dedicated project account IBAN:**  ...  Has any interest revenue been registered in the *local currency* project account, during the reporting period?  Tick as appropriate:  [ ] Yes [ ] No  **Are there any other project dedicated accounts?** If yes, list them and specify if there were any interest revenues during the reporting period.  Comments, if needed:  ... |
| **Other requirements** | **Information in this column to be filled in by the auditor:** |
| The project has been audited by an authorised auditor in accordance with auditing standard ISA 805  Auditor's statements relating to audits for a special purpose | Authorised auditor?  [ ] Yes [ ] No  Please detail:  ...  This audit is performed in accordance with the auditing standard ISA 805?  [ ] Yes [ ] No |
| Confirmation of awarding the supply, service and/or works contracts in compliance with national, European legislation in force for public procurement and Standard terms and conditions on EEA and Norway grants (including by simplified procedure regulated by the Order of European Funds’ Minister no. 1284/2016, in case of private Project Promoters and direct procurement, in case of Public Entities regulated by the Law 98/2016, with subsequent amendments and completions). The auditor will also indicate whether there were identified cases of non-compliance with the procurement procedures and the expenditures related to the supplies, services and/or works thus acquired were considered non-eligible. | [ ] Yes [ ] No  Comments, if needed:  ... |

**Explanatory materials** (specific as the case may be)

Appendix 1: Specific Elements, Accounts, or Items of the Financial Statement

Appendix 2: Statement and on a Specific Element of a Financial Statement