



HORIZON EUROPE



THE EU RESEARCH & INNOVATION PROGRAMME

2021 – 2027

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Coordinator's Info Day MSCA - Audit
16th November 2022
HORIZON-MSCA-2021-DN-01



NCP'S DAY

Audits in general



Audits in general

1) Focus is on Financial Audit

2) Audit cycle

LoA, info requested before the audit takes place

On the spot mission

Contradictory procedure

Final audit report + Letter of Closure



Audits in general

Selection of Beneficiaries

- 1) Randomly selected by Commission's central audit service or
- 2) Top-Beneficiary or
- 3) Risky cases, leads from "the outside", OLAF or REA operational services (e.g. issues, irregularities etc.).

NCP'S DAY

Audits specific to MSCA



Audits specific for MSCA



- 1) Focus on events triggering the reimbursements of unit costs.
- 2) Controls of eligibility conditions of work and promotion of the action.

Article 18.1.2 of the AGA

"The beneficiary must keep adequate **records and other supporting documentation** to prove the number of units declared and that the costs for the recruited researchers (living allowance, mobility allowance, family allowance) have been fully incurred for the benefit of the researchers."



Audits documentation:

Payroll and HR dpt.:

- a) Payslips
- b) CV's (ER or ESR) + social media
- c) Employment contracts (signed and original)
- d) Bank statements

Other dpt.:

Lab books, access rights, attendance list, conference abstract, library records, travel expenses, diplomas, publications, emails...
Timesheets not mandatory but appreciated.



Key controls:

1) **Full time / Part time** ? (financial impact)

2) **Required work experience and mobility rules of candidates:** researchers must not have resided or carried out their main activity (work, studies, etc.) in the country of the recruiting beneficiary for more than 12 months in the 36 months immediately before their recruitment date.

Short stays as holidays or/and Compulsory military service or/and Refugee Convention 1951 → not considered.

HOW: ID card, residence permit, registration documentation, lease agreement, bills,...

3) **Financial Agreements** : contracts and payments made to the researcher;

4) **Evidence of the presence of the fellows**

5) **List of projects** granted by the E.U.

Specific controls:

1) Vacancies publications (**Euraxess**)

2) **Evidence of the call to engage the researchers:**

- a) The call shall be open, transparent, impartial, merit-based and equitable
- b) Gender balance.

HOW: 1) Recruitment procedure and report
2) absence of Conflict of Interests → self declaration

3) **Same working conditions as the local researcher:**

- a) Interviews;
- b) Access to infrastructure

4) **Code of conduct** (Researcher is informed?)

Other: 1) Researcher is on a MSCA programme ?;
2) Evaluation Questionnaire and Final Questionnaire (2y later)
3) Promotion of the action (EU emblem...)

Must be fully used for the researcher

- Normally paid as salary – includes employers eligible social security charges and taxes
- Mobility and family allowances can be paid against invoices such as rent – full amount must still be used for the researcher

Common errors:

With financial impact:

1) Adjustments in fellowship months, due to :

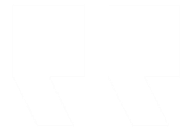
- a) clerical errors, (i.e. wrong encoding of the start date of the contract).
- b) early terminations or delays not taken into account,
- c) fellow worked but not full time,
- d) fellow showing to be elsewhere instead of at the premises,...

2) Costs not claimed for some fellows;

3) Costs claimed, but fellows never started;

Documentation:

- 1) Charter & Code for Researchers <https://euraxess.ec.europa.eu/jobs/charter>
- 2) EURAXESS Publication of vacancies <https://euraxess.ec.europa.eu/user>
- 3) Audits on Participant Portal (Horizon Europe)
[Online Manual - Funding Tenders Opportunities \(europa.eu\)](#)
- 4) Indicative Audit Programme (Horizon Europe)
[indicative-audit-programme_en.pdf \(europa.eu\)](#)
- 5) Annex I to Letter of Announcement (required supporting documents)
<http://europa.eu/!RF87tY>



Thank you!

HorizonEU

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