

Annex VI

**THE EDUCATION, SCHOLARSHIPS, APPRENTICESHIPS AND
YOUTH ENTREPRENEURSHIP PROGRAMME (ESAYEP),
2014-2021**

AUDIT REPORT
Minimum requirements

Certification of costs claimed by Beneficiary State Partner
for Cooperation Projects in the Higher Education area

Project partner	
Name and address of the Project Partner: Tax ID number:	
Represented by Ms./Mr.:	
Auditor	
Name and address of the Entity responsible for the certification: Registration number (if applicable): Auditor:	
Represented by Ms./Mr.	
Project ["Title"] funded under the EEA Grants- Financial Mechanism 2014-2021 Project Promoter: Agreement number:	

Disclaimer:

This report must be completed by an independent auditor qualified to carry out statutory audits of accounting documents, certifying that the claimed costs are incurred in accordance with the Regulation on the implementation of the European Economic Area (EEA) Financial Mechanism 2014-2021, the national law and relevant national accounting practices, and represent the proof of expenditure incurred. A report issued by a competent and independent public officer recognised by the relevant national authorities as having a budget and financial control capacity over the entity incurring the costs and who has not been involved in the preparation of the financial statements, certifying that the claimed costs are incurred in accordance with the Regulation, the relevant law and national accounting practices, shall, also be accepted as sufficient proof of expenditure incurred.

Upon request by the PO,FMC or the EFTA Board of Auditors, the Project Promoter or project partner shall grant access to the supporting documents on the basis of which the audit report was issued. Upon request by the Audit Authority, a Project Promoter or project partner located within the respective Beneficiary State, shall grant access to the supporting documents on the basis of which the audit report was issued.

I the undersigned....., auditor at, established in.....(adress), examined the final financial report and the supporting documentation and accounting records deemed necessary to obtain assurance that the total used grant of(Project partner) is ofEUR which divides into the following categories:

Budget items	Grant used by the partner (Euro)
Project management and implementation	
Short term transnational mobilities	
Intellectual outputs	
Multiplier events	
Special needs support	
Exceptional costs	
Total costs	

I confirm also that:

- I am an **independent auditor** /a competent **public officer** recognised by the relevant national authorities as having a budget and financial control capacity over the entity incurring the costs and who has not been involved in the preparation of the financial statements, certifying that the claimed costs are incurred in accordance with the Regulation
- the costs are complying with the general rules on eligibility of expenditure contained in the Regulation on the implementation of the European Economic Area (EEA) Financial Mechanism 2014-2021, specifically Chapter 8 thereto and with the Partnership Agreement signed between Project Promoter and Project Partner;
- the claimed costs are incurred in accordance with the national law and accounting practices of the Project partners country;
- the eligible expenditure is based on verifiable accounting which is in compliance with generally accepted accounting principles and methods;
- the detailed list of transactions per Budget item based on real costs is attached.

Auditor / Competent Public Officer,

Full name and signature

.....

Date and city/town

Stamp
(if applicable)