

AUDIT EXPERIENCES

WG1 meeting
15-16 September 2015
Budapest, Hungary

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Where I am coming from

- Austrian Institute of Economic Research (WIFO):
90 research staff, 30 administrative staff
- Project Office of WWWforEurope (4 year FP7 Collaborative Research Project with 34 project partners)

Second level audit – our experiences

- Overall duration 6-9 month
- 3 projects were audited (one still running)
- Auditors stayed 5 days on site
- We received detailed list (6 pages) of documents to provide for the audit
- A number of documents had to be sent ahead of time (e.g. list of personnel, detailed breakdown of costs claimed in Form C)

Tips and best practices

- Collect everything on an on-going basis to verify, justify and document actions
- Key correspondence
- Deviation from DOW should always be communicated to Project Officer, even when an amendment is not formally required
- Meeting agendas, minutes and attendance lists (not just for those meetings organized by the coordinator!)

Tips and best practices

- Always get three offers for subcontracts and document them
- Be aware of claiming the costs of dinners and alcoholic beverages
- Have a designated contact person for the auditors (for content related questions as well as organisational issues)

Preparation is the key!