

Questionnaire for the Assessment of Compliance with Criteria for Indirect Centralised Management

FIRST CRITERION: EFFICIENT AND EFFECTIVE INTERNAL CONTROL

Date of the assessment:

Author of the assessment:

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Questions to evaluate the compliance with the criterion	Observations of the author, based on the analysis of available documents and enquiry of the entity subject to assessment	Reference to documents (copy attached)	Assessment of the Author

<p>1. Control environment</p> <p>1.1 <u>Ethics and Integrity (Public Service values)</u></p> <p>Is there evidence that the entity stresses <u>ethical and integrity aspects</u> in its internal control? For example:</p> <ul style="list-style-type: none"> ○ Written code of conduct that is communicated to all staff? ○ Staff manual containing provisions promoting ethical behaviour and values? ○ Other evidence of an organisational culture emphasizing the importance of integrity, values and ethics? ○ Is there evidence that ethical aspects are publicly stressed towards the staff by top management of the entity? (“tone at the top”) ○ Do the regulations of the entity foresee a responsibility (disciplinary sanctions, financial responsibility, personal liability) of officers who do not respect the rules? 			
<p>1.2 <u>Commitment to competence</u></p> <p>Is there evidence of a <u>commitment of the entity to promote the competence</u> of the officers and staff , for example:</p> <ul style="list-style-type: none"> - Does an effective permanent performance appraisal system of the staff exist? Does this system take into consideration the roles of the staff in the internal control? 			

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<ul style="list-style-type: none"> - Does the entity have an organized system of competence development plan of the staff that meets the development needs of individuals? (E.g. assessment of development needs, training development programmes). - Do written <u>human resources policies and practices</u> exist ensuring that competent, trustworthy personnel is recruited, developed, promoted and retained? 			
<p>1.3 <u>Management structure</u></p> <ul style="list-style-type: none"> ▪ Does the entity appear to have a <u>sound governance and oversight structure</u>? For instance: <ul style="list-style-type: none"> - Does there exist a clear definition of the main “corporate governance” actors of the entity and of their respective roles and responsibilities (for example oversight authorities, audit committee, regulators, governing board, executive body, internal audit body, external audit body)? - Does the entity have adequate oversight bodies? - Do sound rules exist regarding the appointment, termination and remuneration of members of such committees? - Is there a clear and open line of communication among the main governance actors of the entity? - Are there frequent links of communications between these bodies, and are these in relation with the size and complexity of the entity? - Are the members of the main governance bodies of the entity independent from 			

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management?			
<ul style="list-style-type: none"> ▪ Is a clear <u>organisation chart</u> available, which describes: <ul style="list-style-type: none"> - The entity's key areas of authority and responsibility? - Well-defined reporting/delegation lines? 			
<p>2. Objectives setting</p> <p>2.1 Does the entity have in place a process to <u>set objectives</u> and to ensure that the chosen objectives support and align with the mission of the entity? Does the entity establish indicators to measure its objectives?</p> <p>Are objectives providing clear guidance on what the entity wants to achieve?</p> <p>Does the entity follow a management plan?</p> <p>Does the entity monitor and report on the achievement of objectives set?</p>			
<p>3. Risk management process</p> <p>3.1 Is there <u>evidence that a risk management process exist</u> and allows management to identify, assess and address existing or potential issues that may hamper the achievement of the entity's objectives?</p> <p>Has the entity prepared a description of its risk assessment processes?</p> <p>How does the entity:</p> <ul style="list-style-type: none"> - Identify events and risks affecting the 			

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<p>achievement of the objectives?</p> <ul style="list-style-type: none"> - Analyze the significance of risks and the likelihood of their occurrence? - Determine the actions and follow-up mechanisms needed in response to the risks? - Implement and modify controls to respond to changes in identified risks? 			
<p>4. Control Activities</p> <p>4.1 <u>Policies and procedures</u></p> <p>Are there <u>adequate policies and procedures</u> (for example, sufficiently detailed financial regulations and rules, implementation guidelines, etc) governing the control of the activities to ensure the correct application of the internal rules and an effective fulfilment of the objectives?</p>			
<p>4.2 <u>Segregation of duties of authorising officer and accounting officer</u></p> <ul style="list-style-type: none"> - Is there an effective segregation between the function of authorizing officer (i.e. person having the mandate to authorise transactions from an operational and/or financial side) and the function of accounting officer (i.e. person having the authority to execute payments) or of the equivalent functions? - Are these two actors neither formally nor practically subordinated to each other (i.e.: check that there is no hierarchical relation between them)? 			
<p>4.3 <u>Segregation of duties (general)</u></p> <p>Is an adequate level of <u>segregation of duties</u> foreseen? For example:</p>			

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<ul style="list-style-type: none"> - Do the rules and procedures of the entity foresee the principle of segregation of duties? - Is there indication that segregation of duties is present between authorizing transactions, processing transactions, recording transactions, custody of values, and reviewing transactions? - Do operational and financial supervision functions exist? 			
<p>4.4 <u>Safeguarding of assets</u></p> <p>Are there proper measures in place to adequately <u>safeguard and value the assets</u>, for example:</p> <ul style="list-style-type: none"> - Is the access to assets separated from the other functions? - Are adequate prevent controls in place? (for example a separate treasury function, double signature systems on the bank accounts, system of earmarked bank accounts for specific actions) - Are the access rights to assets and funds restricted? - Are assets regularly inventoried (e.g. physical inventory, confirmations) - Is their value in the accounts regularly reviewed (e.g. impairment of assets, provisions for irrecoverable credits, etc)? 			
<p>4.5 <u>Verifications</u></p> <p>Do the procedures of the entity foresee <u>appropriate verifications</u>? For example:</p>			

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<ul style="list-style-type: none"> - Verifications by the department heads of their officers? - Verifications by an operational / financial supervisor? - Systematic routine verification or verification on the basis of tests? - Is there a distinction in verification procedures between own resources and mandated ones? 			
<p>4.5 <u>Fraud</u></p> <p>Are appropriate measures taken to <u>prevent and detect fraud</u>, for example:</p> <ul style="list-style-type: none"> - How are posts with risk of collusion identified (e.g. sensitive posts such as authorizing officer, financial verification, etc.)? - Are mitigating measures taken in case of sensitive posts (rotation, additional controls, etc.)? - Are there procedures to report improprieties and are they followed up? - Is there a unit responsible for anti fraud actions and investigations? - Are there appropriate measures to prevent any conflict of interest? 			
<p>4.6 <u>Operating performance</u></p> <p>Are there <u>measures to review operating performance</u>:</p> <ul style="list-style-type: none"> - Are policies, programmes and activities evaluated ex-ante, during implementation and 			

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<p>ex-post?</p> <ul style="list-style-type: none"> - By whom are these evaluations performed? - Is there a service within the entity specifically responsible for the evaluation of operating performance? To whom does it report? - Are evaluation reports on the actions prepared and how are they communicated and followed up? - What elements do these evaluations cover, for example: <ul style="list-style-type: none"> ▪ Achieved impact? ▪ Efficiency? ▪ Effectiveness? ▪ Alignment with the objectives? ▪ Are these performed ex-ante, during the actions and/or ex-post? 			
<p>4.7 <u>Reporting</u></p> <ul style="list-style-type: none"> - Are there periodic assessments of the sound functioning of the control system? - Does the management need to provide a annual management assurance on the legality and regularity of underlying transactions? If yes, does the entity agree to provide a certified copy of the annual management assurance to the Commission on request? 			
<p>5. Communication and Information</p> <p>5.1 Are there appropriate channels and means to communicate and process information? For instance:</p> <ul style="list-style-type: none"> - Is there sufficient communication with 			

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<p>decentralized locations or offices in external countries?</p> <ul style="list-style-type: none"> - Does the entity maintain a comprehensive and up to date filing system which is accessible to all appropriate staff? - Audit trail: Is there a file created for each action/project in which all relevant documents are kept in such a way that it is possible to quickly put together the full file showing all stages? <p>Supporting documents comprise everything from the contract to the final payment and cover calls for proposals, evaluation records, the reasons for the selection or the award of the contract, all correspondence with third parties, records of meetings, cost statements, etc.</p> <ul style="list-style-type: none"> - Does the entity use appropriate information technology? Does it have an appropriate information management system (ERP) in place? Are there measures to ensure the security of electronic information systems? Are control results accessible to all appropriate actors involved in the control chain? - Do the information and accounting systems allow timely financial reporting? - Are there procedures to request and grant exception to procedures and are they followed up? 			
<p>6. Monitoring</p> <p>6.1 Is an ongoing monitoring/follow-up system established to ensure the timely and effective implementation by management of the internal</p>			

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<p>and external audit, control and evaluation findings? For example:</p> <ul style="list-style-type: none"> - Does management respond timely and appropriately to recommendations on internal control from internal and external auditors? - Are there procedures to report internal control weaknesses? - Are the reported internal control weaknesses followed up? Is remedial action taken? - Is the internal audit function well organized? - Is there a periodic evaluation of the state of internal control? Does Management issue an annual report/declaration on its assessment of internal control? - Are there procedures for handling and following up disputes and the recovery of funds? 			
<p>7. Application of the standards at implementing partner / project level</p> <p>What kind of verifications are in place to assess the reliability, capacity and efficiency of organisations that implement projects on behalf of the entity?</p>			
<p>Has the entity defined the minimum internal controls to be implemented by implementing partners and recipients while implementing the funds (e.g. Manuals to implementing partners, procurement guidelines for implementing partners...)?</p>			
<p>Does a plan exist to audit the use of funds managed by implementing partners? How is the</p>			

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scope set? How is the plan adapted to findings? Does the plan cover the financial, compliance and performance aspects? (see also the questions in the Audit pillar)			
7.4 How does the entity monitor and follow-up these audits?			

**SECOND CRITERION:
ACCOUNTING**

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<p>1. General</p> <p>1.1 Is the entity governed by a financial regulation which prescribes rules for the preparation and presentation of accounts, referring to relevant provisions and standards of the country in which the entity is set up?¹ If not what accounting rules does it follow?</p>			
<p>1.2 Do the financial regulation or rules of the entity require specific accounting on a fund, programme or project basis?</p>			
<p>1.3 Under what basic principle are the financial statements of the entity prepared:</p> <ul style="list-style-type: none"> - Accrual basis of accounting? - Cash basis of accounting? - Modified cash or modified accrual basis of 			

¹ EC Financial Regulation (EC FR): For indirect centralised management, the Commission may delegate tasks to national public sector bodies or private-law entities with a public service mission only if they are governed by the law of one of the Member States, or the States of the European Economic Area (EEA) or the countries that have applied to join the EU or, if appropriate, by the law of any other State. (art. 38 of the Implementing Rules of the EC No 1605/2002 of 25.06.2002). In conformity with article 56 of the EC FR, the Commission may accept that the audit, accounting and procurement systems of the national bodies referred to in article 54.2.(c) of the EC FR are equivalent to its own, with due account for internationally accepted standards.

EDF Financial Regulation (Official Journal 19.03.2007): See article art. 25

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accounting (i.e. mixed)?			
<p>2. Identified best financial reporting practices</p> <p>2.1 Does the entity present a <u>clear and complete set of financial statements</u> consisting of:</p> <ul style="list-style-type: none"> - A statement of assets, liabilities and fund balances (statement of financial position)? - A statement of financial performance (income and expenses / revenue and expenditure)? - A statement of changes in financial position or a statement of changes in reserves and fund balances? - A statement of cash flows? - A description of the accounting policies used indicating the accounting framework used? - Appropriate notes and disclosures in annex to the financial statements? 			
2.2 Are the financial statements set up with regular <u>periodicity</u> ? Are they set up at least annually?			
2.3 Are the financial statements presented <u>consistently</u> with the previous reporting period?			
2.4 Do the financial statements present <u>comparative financial information</u> ? (for example for the previous reporting period)			
2.5 Is there any indication that assets or liabilities or revenue and expenses <u>have been offset</u> in the financial statements?			
2.6 Is there any indication that the financial			

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<p>statements have been <u>fairly presented</u>? For example:</p> <ul style="list-style-type: none"> - Does Management present a statement, report or declaration of fair statement with the financial statements? - Does the external audit opinion contain qualifications? Are there otherwise indications in the audit report of significant issues? - Does the audit report confirm the adequacy of the accounting standards used by the entity? (For example IPSAS, IFRS, UNSAS, other...)² - Do the notes to the financial statements disclose <ul style="list-style-type: none"> ▪ The accounting framework used? ▪ The basis of preparation of the financial statements? ▪ The specific accounting policies that are necessary for a proper understanding of the financial statements? 			
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² For indirect centralised management and in conformity with article 56 of the EC Financial Regulation No 2342/2002 of 23.12.2002, the Commission may accept that the audit, accounting and procurement systems of the national bodies referred to in article 54.2.(c) are equivalent to its own, with due account for internationally accepted standards.

EDF Financial Regulation: See article 25 for entities managing EDF fund under indirect centralised management

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<ul style="list-style-type: none"> - Are the notes to the financial statements presented in a systematic manner? - Are the items on the face of the statement of financial position, statement of financial performance, and statement of cash flow cross-referenced to the related information in the notes? 			
<p>2.7 Are the accounting policies of the entity adapted to the nature and complexity of its activities? Do they appear to cover the important elements of the accounts?</p>			
<p>3. Other good practice disclosures</p> <p>3.1 If not disclosed elsewhere in information published with the financial statements, do the financial statements disclose:</p> <ul style="list-style-type: none"> - The address and legal form of the entity and jurisdiction under which it operates? - The nature of the entity's operations and principal activities? - The reference to the relevant legal framework governing the entity's operation? - The name of the controlling entity (where applicable)? 			
<p>3.2 Do the financial statements disclose additional information which could be considered as good practice in the public sector, such as:</p> <ul style="list-style-type: none"> - Budgetary comparison reporting in which appropriations, disbursement, uncommitted balances are shown? 			

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<ul style="list-style-type: none"> - Schedule or summary showing the status of voluntary contributions pledged by financing entity (e.g. country) at the reporting date? - Schedule or summary by programme activity for the reporting period? - Schedule or summary showing the status of accounting of trust funds managed on behalf of other parties (if applicable)? - Overview of the financial investments as at the reporting date (e.g. time deposits, marketable securities,...)? 			
<p>3.3 If the entity does not produce financial statements showing the detail outlined in 3.2, above, how otherwise will it assure the separate presentation of the use of European Community funds?</p>			
<p>4. Accounting system</p> <p>Describe the accounting system: are there procedures to ensure the exhaustiveness of revenue; checks that expenditure and revenue are not offset; a system for accepting and authorising transactions including amendment and deletion of data? Describe the accounting process, including the electronic processing of data; reporting procedures, uses made of accounting records and supporting documents; protection of software, back-up systems and access control.</p>			
<p>5. Application of the standards at implementing partner / project level</p> <p>5.1 For funds managed by implementing partners or</p>			

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<p>granted to beneficiaries, does the entity require the partner or recipient to submit financial statements covering the programme or project?</p> <p>Are they specific purpose financial statements or general purpose financial statements?</p>			
<p>5.2 Has the entity developed guidelines to implementing partners specifying the accounting and financial reporting requirements to be followed?</p> <p>What are the key features of these guidelines?</p>			

**THIRD CRITERION:
EXTERNAL AUDIT**

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<p>1. National Institution for independent, external auditing</p> <p>1.1 is the entity subject to audits carried out by a National Audit Institution or other form of independent inspection body?</p> <p>1.1 If so, what guarantees the independence of such a body, and what is its mandate?</p> <p>1.2 If the entity in question is audited by the national audit institution, are Terms of Reference established?</p> <p>1.3 What is the periodicity/targeted coverage of the audits? To what extent are audits carried out?</p>			
<p>2. Other audits – if the entity is not subject to the audits carried out by National Institution</p> <p>2.1. Is the entity subject to any obligatory audits?</p> <p>2.2. If so, are they carried out on regular basis?</p> <p>2.3. If so, are they carried out by functionally independent audit entity?</p>			
<p>2.4. What types of audits are being performed at the entity:</p> <ul style="list-style-type: none"> - Financial audits? - Compliance audits? - Performance audits? - Audits of specific subjects (e.g. audits of procurement procedures, IT audits...)? 			

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- Other?			
2.5. By whom are the audits performed: <ul style="list-style-type: none"> - Supreme Audit Institutions? - External professional audit firms? - Audit bodies from other organisations? - Other? 			
3. Auditing standards 2.1 Where audits are carried out, are they performed by auditors who meet the <u>basic ethical standards</u> ? <ul style="list-style-type: none"> - independent, objective, impartial - possessing the necessary professional competence in the audit field - performing the audit work with due professional care (for all types of audits and types of auditors involved - see above)			
2.2 Where audits are carried out, do the documents evidence that they are <u>performed in accordance with the standards recognised by the country in which the entity is set up</u> ³ ? For example:			

³ For indirect centralised management, the entity shall be governed by the law of one of the Member States, or the States of the European Economic Area (EEA) or the countries that have applied to join the EU, EU or, if appropriate, by the law of any other State (art. 38 of the Implementing Rules of the EC Financial Regulation (EC FR) No 1605/2002 of 25.06.2002. In conformity with article 56 of the EC FR, the Commission may accept that the audit, accounting and procurement systems of the national bodies referred to in article 54.2.(c) of the EC FR are equivalent to its own, with due account for internationally accepted standards.

EDF Financial Regulation : See article 25 for entities managing EDF fund under indirect centralised management

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<ul style="list-style-type: none"> - auditing standards used - evidence of audit planning - clarity of audit scope - type and use of sampling techniques - consideration of a risk-based audit approach - consideration of internal controls - use of concept of materiality - type and quality of audit reports available 			
<p>3. Application of the standards at implementing partner / project level</p> <p>3.1 For funds managed by implementing partners or granted to recipients, does the entity foresee specific audit requirements?</p>			
<p>3.2 By whom are such audits performed?</p> <ul style="list-style-type: none"> - auditors appointed by the implementing partner? - auditors appointed by the entity? - other? 			

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<p>3.3 Does the entity require the implementing partner or recipient to submit audit certificates for the programme or project?</p> <p>In such case, has the entity established terms of reference for such audits, requiring the auditors to be independent and meet the basic international auditing standards, and defining the requirements of their work?</p> <p>What is the periodicity/targeted coverage of such audits?</p>			
<p>3.4 Does the entity otherwise perform audit verifications (other than audit certificates) of the projects managed by partners?</p> <p>By whom are such audits performed? (external auditors, internal audit department, other)</p> <p>Has the implementing organisation established terms of reference and specifications for such audits? Are they required to be performed in accordance with internationally accepted auditing standards?</p>			

FOURTH CRITERION: PROCUREMENT

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<p>1. Transparency</p> <p>1.1 Do the texts set out the <u>obligation to comply with the principle of transparency</u>?</p>			
<p>1.2 Are there <u>adequate publication measures to ensure transparency</u> of the procurement process? For example:</p> <ul style="list-style-type: none"> - Do the texts mention the conditions under which publication must be made? - Are there any exceptions foreseen to the obligation of publication? If so, are these well-defined? - Do the texts mention the type of information that must be published (e.g. pre-information notice, tender notice, award notice, etc.)? - Is there a mention of the methods to be followed for publication (electronic advertising, paper advertising, etc.)? - Are the information and documents which must be provided with the invitation to tender clearly specified? - Is there a clear mention of the specifications regarding selection and exclusion criteria, award criteria, evaluation criteria? - Are the terms and conditions of the contract clearly published with the tender? 			
<p>1.3 Do the texts contain <u>measures regulating the circumstances and conditions of contacts between the contracting authority and the</u></p>			

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<p><u>candidates</u> during the submission period?</p> <p>Are there measures to prohibit contacts between the contracting authority and the candidates during the evaluation process?</p>			
<p>1.4 Are there proper <u>measures to ensure transparency of the award decision</u>? For example:</p> <ul style="list-style-type: none"> - Is there an obligation to document in writing the major steps of the evaluation process, for example: <ul style="list-style-type: none"> ▪ Opening of tenders? ▪ Assessment of the eligibility of tenderers and conformity of tenders? ▪ Decision taken as a result of the evaluation? - Is the content of the minutes of the above-noted decisions clearly specified (e.g. description of the proposals, quotation obtained by each candidate, etc.)? - Are there measures to ensure publication of the results of the tender evaluation? 			
<p>2. Non-discrimination and equal treatment</p> <p>2.1 Do the texts set out the <u>obligation to comply with the principles of non-discrimination and equal treatment</u> of all candidates?</p>			
<p>2.2 Do the texts contain provisions to guarantee <u>equal access to all candidates</u>, for example</p>			

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<ul style="list-style-type: none"> - Absence of restriction to certain candidates? - Adequate tender solicitation and advertising measures to ensure the broadest possible participation? - Provisions to ensure that the tender specifications do not contain unjustified obstacles to access by certain candidates? <ul style="list-style-type: none"> ▪ From a technical viewpoint? ▪ From a timing viewpoint (e.g. is there a reasonable time foreseen for the submission of tenders)? ▪ From an administrative viewpoint (e.g. selection, exclusion and award criteria)? 			
<p>2.3 Are there measures to ensure <u>equal and impartial treatment</u> of the candidates? For example:</p> <ul style="list-style-type: none"> - Are there measures to ensure that all candidates are treated equally? - Are there measures to ensure that all candidates benefit from the same information? - Are there measures to ensure the impartiality of the evaluations, such as: <ul style="list-style-type: none"> ▪ Opening of tenders only after submission date ▪ Protection of confidentiality of tenders ▪ Existence of opening/evaluation committees 			

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<ul style="list-style-type: none"> ▪ Evaluation criteria fixed before the tender opening and unchanged during the evaluation process ▪ Documentation of the evaluation, allowing subsequent verification of the decision ▪ Prohibition of internal and external influences on the evaluators (lobbying, political, etc) 			
<p>3. Use of tendering procedures</p> <p>3.1 Do the texts set out the <u>obligation to use tendering procedures</u>?</p>			
<p>3.2 Is there a <u>clear description of the different tendering procedures foreseen</u>? For example:</p> <ul style="list-style-type: none"> - Different types of procedures (Negotiated, simplified, open tender, etc..) - Is there a clear indication of the circumstances and conditions under which each procedure must be used? <ul style="list-style-type: none"> ▪ By type of procurement? ▪ By value of procurement (thresholds)? - For each type of procedure do the texts clearly foresee: <ul style="list-style-type: none"> ▪ The methods for soliciting bid? ▪ The publicity measures to be followed? 			

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<ul style="list-style-type: none"> ▪ The method of presentation of the tenders, ensuring their confidentiality? ▪ The guidelines to be applied regarding the time limits for submission of the tenders? ▪ The functioning of the evaluation/ contract award procedure? ▪ The regulation of contacts between the contracting authority and the participants - Do the texts allow the possibility to use alternative procedures (e.g. negotiated procedure) and in such case do they specify clearly the conditions for doing so? - Is there a mention on which body (department, unit) is responsible for launching, executing and implementing the procurement procedure? 			
<p>3.3 Is the <u>existence of opening and evaluation committees foreseen</u> in the texts, including for example:</p> <ul style="list-style-type: none"> - A clear description of the role, function, composition, and operating of such committees? - Rules ensuring that the members of the such committees are independent from each other? 			
<p>3.4 Are there <u>measures ruling out all conflicts of interests</u></p> <ul style="list-style-type: none"> - For the officers evaluating the tender and awarding the contract? 			

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- For the candidates?			
<p>3.5 Is there a clear mention of the <u>sanctions</u> applicable:</p> <ul style="list-style-type: none"> - In case of misprocurement (i.e. expenditure not procured in accordance with the foreseen rules)? - In case of fraud or corruption during the procurement process? 			
<p>4. Best value for money</p> <p>4.1 Is there a proper mention on the <u>obligation of compliance with the principle of best value for money</u>?</p>			
<p>4.2 Is there a <u>clear mention of the criteria to be applied to select the best value for money tender</u>? (E.g. automatically lowest price, or price/quality ratio, or other)?</p>			
<p>5. Application of the standards at the implementing partner / project level</p> <p>5.1 Are there clear procedures about the procurement rules the implementing partner is required to apply? Please describe</p>			
<p>5.2 If the implementing partner uses their own rules/national rules of the country, are there minimum requirements for those rules?</p> <p>What kind of verifications are in place to evaluate whether those rules comply with minimum requirements?</p>			

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<p>5.3 What kind of safeguards are in place to ensure that the implementing organisation complies with the principles of:</p> <ul style="list-style-type: none"> - transparency - non-discrimination and equal treatment - avoidance of conflict of interest - use of tendering procedures - best value for money? 			
<p>5.4 Is the payment for the contracted goods/services/works done by the implementing organisation?</p> <p>If so, what are the safeguards put in place ensuring that the payments are done correctly?</p>			
<p>6. Adequate ex post publication of beneficiaries</p> <p>6.1 Does the organisation comply with the requirements of art. 30(3) of the FR for General Budget and art. 14(3) of the FR for 10th EDF in terms of adequate publication of beneficiaries?</p>			

FIFTH CRITERION

GRANT AWARD PROCEDURES

Date of the assessment:

Author of the assessment:

FIFTH CRITERION:	GRANT AWARD PROCEDURES		
Questions to evaluate the compliance with the criterion	Observations of the author, based on the analysis of available documents and enquiry of the entity subject to assessment	Reference to documents (copy attached)	Assessment of the Author

1. General principles			
<p>1.1. Is the award of grants organised in a fully transparent way guaranteeing impartiality and equal treatment to all applicants?</p> <ul style="list-style-type: none"> • Is there a call for proposals? • Is the call for proposals published? • Are there guidelines for participants clearly describing rules and procedures? • Are the results of the grant award procedure published? 			
<p>1.2. Is the grant award decision based solely on the criteria for exclusion, eligibility, selection and award pre-announced in the relevant Call for proposals?</p> <p>1.2.1. Do the selection criteria make it possible to assess the applicant's ability to complete the proposed action or work programme?</p> <p>1.2.2. Do the award criteria make it possible to assess the quality of proposals submitted in the light of the objectives and priorities set?</p>			
<p>1.3. Does the grant award procedure foresee that any actor involved in any stage of the award process shall sign a formal statement on the prevention of conflicts of interest and disclosure of information in relation to the given selection</p>			

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round?			
1.4. Are all the stages in the grant award process formally documented? Is it done through standardized checklists and assessment forms?			
1.5. Does each of the actors in the grant award process perform their assessment individually and independently? Do they use a separate assessment form and date and sign it upon completion?			
2. Evaluation of grant applications			
<p data-bbox="69 699 667 726">2.1. <u>Formal eligibility check</u></p> <p data-bbox="174 751 667 995">2.1.1. Is there a formal eligibility check to verify whether all grant applications comply with the exclusion criteria and the eligibility criteria pre-announced in the Guide for applicants, the relevant Call for proposals and the application form applicable to the selection round concerned?</p> <p data-bbox="174 1021 667 1203">2.1.2. As a result of eligibility check, is there a list of grant applications that will be further subject to a quality assessment and a list of grant applications rejected on formal grounds?</p> <p data-bbox="174 1228 667 1378">2.1.3. In case of doubt with regard to any of the exclusion or eligibility criteria, does the entity request further proof from the applicant (e.g. on date of submission) or from other competent</p>			

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instances (such as chambers of commerce, courts etc.) in respect of applicable privacy protection rules?			
<p>2.2. <u>Quality assessment of grant applications</u></p> <p>2.2.1. Is there a quality assessment on the basis of the award criteria pre-announced in the Guide for applicants and the relevant Call for proposals applicable to the selection round concerned, of all grant applications that have successfully passed the formal eligibility check?</p> <p>2.2.2. What is the outcome of the quality assessment and – when required – financial capacity check? Is that a list of proposals sorted either in order of individual merit or in blocks of comparable quality levels, with a proposed grant amount by grant application?</p>			
<p>2.3. <u>Evaluation committee</u></p> <p>2.3.1. Is there an evaluation committee that will prepare a grant award proposal for each selection round?</p> <p>2.3.2. Are the members of the committee from at least 2 organisational departments with no hierarchical link between them?</p> <p>2.3.3. Does the evaluation committee work in accordance with formal rules of</p>			

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<p>procedure?</p> <p>2.3.4. Does the evaluation committee make a proposal for grant applications to be accepted, rejected or put on a reserve list, based on their quality? Is any departure from this principle duly justified and documented?</p>			
<p>3. Grant award decision</p>			
<p>3.1. Is the grant award decision be taken by the person or body who is legally authorised to sign grant agreements on behalf of the entity?</p>			
<p>3.2. Is the grant award decision based on the grant award proposal prepared by the evaluation committee?</p>			
<p>3.3. Does the grant decision specify at least :</p> <ul style="list-style-type: none"> • The subject and the overall amount of the decision; • The name of the beneficiaries, the title of the granted activity, the grant amount awarded and the reasons for this choice, in particular where it departs from the opinion of the evaluation committee; • The names of any applicants whose application was rejected and the reasons for rejection. 			
<p>3.4. If the grant award decision departs from the grant award proposal made by the evaluation committee, does the document provide a clear justification underlying the departing decision?</p>			

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<p>3.5. Have the necessary checks been undertaken to guarantee that:</p> <ul style="list-style-type: none"> • One and the same activity may result in the award of only one grant to any one beneficiary; • A grant may be awarded for an activity which has already begun only where the applicant can demonstrate the need to start the activity before the grant agreement is signed. In such case, expenditure eligible for financing may not have been incurred prior to the date of submission of the grant application; • No grant is awarded retrospectively for activities already completed at the time of submission of the grant application. 			
<p>3.6. <u>Notification of grant award results to the applicants</u></p> <p>3.6.1. Are all applicants informed of the outcome of the grant award process and, in the case of successful grant applications, of the grant amount awarded before the start of the activities for which support has been requested?</p> <p>3.6.2. Is this notification done in writing, by means of a letter or the grant agreement?</p> <p>3.6.3. If the grant application is not approved, does the entity give the reasons for rejection, with reference to the pre-announced criteria and</p>			

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priorities?			
<p>3.7. <u>Ex post publication</u></p> <p>3.7.1. Does the entity make the grant award results public?</p> <p>3.7.2. Are the results made public on the web site of the entity, in the newsletter, national press?</p> <p>3.7.3. Are the results made public no later than within 6 months after the grant award decision?</p> <p>3.7.4. If published, is, at least this minimum information included (with the agreement of the beneficiary):</p> <ul style="list-style-type: none"> • the name address and nationality of the beneficiary; • the subject of the grant (i.e. sectoral programme, action, title and summary of the supported activity); • the grant amount awarded and, save in the case of grants provided as flat-rate financing, maximum co-financing rate of the cost. 			
<p>4. Implementation of the grants</p>			
<p>4.1. Is there a system in place that would give assurance on the reality and eligibility of the activities carried out by the beneficiaries as well as on the legality of the underlying operations?</p>			

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<p>4.1.1. Are primary controls undertaken? Such as:</p> <ul style="list-style-type: none"> • analysis of final reports; • desk check of supporting material submitted by beneficiaries at final report stage; • on the spot check during the implementation of a supported activity; • on the spot check (audit) undertaken upon completion of a supported activity; • systems audit of recurrent beneficiaries. 			
<p>4.2. Are the type and number of primary controls undertaken based on a risk analysis?</p>			
<p>4.3. Is there a system in place to recover funds unduly paid?</p>			
<p>4.4. Is there a system in place to prevent irregularities and fraud?</p>			
<p>4.5. <u>Monitoring and support to the beneficiaries</u></p> <p>4.5.1. Does the entity monitor the implementation of granted programme activities and support beneficiaries in the form of counselling and advice?</p> <p>4.5.2. Are there sufficient possibilities for the beneficiaries to contact the entity?</p> <ul style="list-style-type: none"> • Via e-mail, phone, letter? 			

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<ul style="list-style-type: none"> • Are the necessary contact details of the desk officers in charge easily available? 4.5.3. Does the entity implement a programme of on site visits in view of monitoring the implementation of individual projects? 4.5.4. Are those visits used to support the beneficiary, gather and disseminate examples of best practice and establish/maintain good relations between the beneficiary and the entity? 			
4.6. Are there clear procedures about the procurement rules the beneficiary is required to apply?			
<p>4.7. <u>Payment and control</u></p> <ul style="list-style-type: none"> 4.7.1. Does the amount of the grant become final only after the entity has accepted the final report and accounts? 4.7.2. Are there procedures for suspension, reduction or termination of the grant if the beneficiary fails to comply with his obligations? 			
<p>5. Application of the standards at the implementing partner / project level (if the partner is the grant awarding entity)</p> <p>5.1 Are there clear procedures about the grant award rules the implementing partner is required to apply? Please describe</p>			

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<p>5.2 If the implementing partner uses their own rules, are there minimum requirements for those rules?</p> <p>What kind of verifications are in place to evaluate whether those rules comply with minimum requirements?</p>			
<p>5.3 What kind of safeguards are in place to ensure that the implementing organisation complies with the principles of:</p> <ul style="list-style-type: none"> - transparency - equal treatment - non-profit rule <p>while awarding grants?</p>			
<p>6. Adequate ex post publication of beneficiaries</p> <p>6.1 Does the organisation comply with the requirements of art. 30(3) of the FR for General Budget and art. 14(3° of the FR for 10th EDF in terms of adequate publication of beneficiaries?</p>			

SIXTH CRITERION
PUBLIC ACCESS TO INFORMATION

Date of the assessment:

Author of the assessment:

SIXTH CRITERION:	PUBLIC ACCESS TO INFORMATION		
Questions to evaluate the compliance with the criterion	Observations of the author, based on the analysis of available documents and enquiry of the entity subject to assessment	Reference to documents (copy attached)	Assessment of the Author

1. Does the entity have rules of procedure concerning public access to information?			
2. In principle, are the documents of the entity made accessible to the public following a written application?			
3. Does the entity refuse access to documents where disclosure would undermine: <ul style="list-style-type: none"> • privacy and integrity of the individual; • commercial interest of a natural or legal person; • court proceedings and legal advice; • the purpose of inspections, investigations and audits • the entity's decision making process? 			