



# **From the Auditor's point of view – An evaluation of the most common findings from IAID audits**

**21 February 2013**

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# General

## On the spot checks

- Filing up to date
- Horizontal issues
- Irregularities to be deducted immediately
- Accounting System





# Salaries

- Scoring sheets
- Source evidence
- Allowances
- Report
  - Board Approval
  - Declaration of no conflict of interest





# Procurement

- Adverts
- Procurement procedure adopted
- Mixing of selection and award criteria
- No changes should be allowed in the evaluation process
- Meeting minutes
- Separate rating sheets for evaluators
- Evaluation Report (wrong additions/calculations)
- Foreseen variations
- Items procured not included in the tender document
- Items must be commissioned and operational





## Non-Governmental Organisations

- Guidance regarding public procurement
- Adequate audit trail
- Knowledgeable staff to assist the auditors





# Quotations

- Quotations from the same group of companies
- Vat Number
  - Use of VIES (Vat Number Validation System)
  - [http://ec.europa.eu/taxation\\_customs/vies/](http://ec.europa.eu/taxation_customs/vies/)
- Value for Money
- Itemised Quotations and Invoices





For more information and clarifications:

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# Thank You



*Italia-Malta Cross-Border Cooperation Programme 2007-2013* – Cohesion  
Policy 2007 - 2013

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