Please provide a description (maximum 5 pages) of the internal control system addressing:

- The control environment
  - integrity and ethical values
  - organisational structure and assignment of authority
  - governance oversight structure
- Risk assessment
- Control activities including:
  - segregation of duties (including measures for avoiding conflicts of interest)
  - information processing and computerised information systems (including general IT controls, application controls, data integrity and audit trails)
  - prevention, detection and correction of errors, fraud and irregularities
  - bank/cash management
  - payroll and time management
- Information and communication
  - internal reporting
  - external reporting: financial statements; reporting to donors
- Monitoring
  - monitoring of (the components of) the internal control system
  - internal audit function.
Please provide a description (maximum 5 pages) of the accounting system:

- Accounting system and policies
- Budgeting
- Accounting and budgeting for projects, activities, (trust) funds and financial instruments.
PILLAR 3 — INDEPENDENT EXTERNAL AUDIT

Please provide a description (maximum 5 pages) of the external audit function, addressing:

- The regulatory framework for external audit
- The external auditor of the entity and audit standards.
Please provide a description (maximum 5 pages) of the entity’s grants system, addressing:

- The legal and regulatory framework
- Grants principles, covering in particular measures to avoid conflicts of interest throughout the grants award process
- Types of grants used
- Organisation (tasks and responsibilities)
- Documentation and filing of the grants process
- Grants procedures, including:
  - publication of call for proposals
  - submission of proposals
  - security and confidentiality of proposals
  - receipt, registration and opening of proposals
  - selection and evaluation procedures
  - awarding of grants
  - notification and publication
  - grant agreements and contracts.
Please provide a description (maximum 5 pages) of the entity’s procurement system addressing:

- The legal and regulatory framework
- Procurement principles, particularly:
  - transparency measures such as *ex ante* publication of calls for tenders and *ex post* publication of contractors
  - measures to avoid conflicts of interest throughout the procurement process
- Types of procurement used (works, services, supplies)
- Types of competitive procurement procedures used
- Organisation (tasks and responsibilities)
- Documentation and filing of the procurement process
- Procurement procedures:
  - invitation to tender
  - selection and evaluation procedures and award of contracts
  - complaints system.
### PILLAR 6 — FINANCIAL INSTRUMENTS

Not Applicable
Please provide a description (maximum 5 pages) of the entity's exclusion system, addressing:

- The legal and regulatory framework
- Exclusion criteria.
- Procedures. State in particular if the aspects listed above are covered in the procedures and how they are applied.
Please provide a description (maximum 5 pages) of the entity's system for publishing information on recipients of funds, addressing:

- The legal and regulatory framework;
- Requirements for publication. State in particular if the following aspects are covered in the procedures and how they are applied:
  - name, locality, nature and purpose, amount;
  - timing;
  - means of publication.
Please provide a description (maximum 5 pages) of the entity's system of protection of personal data, addressing:

- The legal and regulatory framework
- Requirements for the protection of personal data. State in particular if these requirements are covered in the procedures and how they are applied.