Please provide a description (maximum 5 pages) of the <u>internal control system</u> 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.

PILLAR 2 — ACCOUNTING

Please provide a description (maximum 5 pages) of the <u>accounting system</u>:

- 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 <u>external audit function</u>, 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 <u>grants system</u>, 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 <u>procurement system</u> 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 <u>exclusion system</u>, 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 <u>publishing information on recipients</u> 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 <u>protection of personal data</u>, 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.