I AUDIT CYCLE

1.1 Why Audits?
➢ To be in control

1.2 Who in control?
➢ 20 services

1.3 Who audits?
➢ Common Audit Service (CAS)
  ¾ external, ¼ internal

What audited?

1.4 FP7 -> H2020
1.4 Simplification

1.5 How to select?

1.6 How often?

1.7 How measured?
➢ Error rates and audits :
  o representative (« temperature ») [20% of audits]
  o errors detected by all other audits [80% of audits] - residual

1.8 How to prepare for audit?

1.9 Why still errors if simplification?
II THE FINANCIAL STATEMENT

Budget categories and forms of cost

2.1 **Unit costs** have various appearances:
   
   2.2 **Personnel - Averages**
   
   2.3 **Internal invoices**

2.4 **Personnel Types**

2.5 **Time sheets**

2.6 **Subcontracting**, purchases of goods and services

III AUDITS HORIZON 2020

3.1 **First results**

3.2 **Lessons Learned**

IV ONLINE INFORMATION