



FUEL CELLS AND HYDROGEN
JOINT UNDERTAKING

How to succeed in H2020 AUDITS

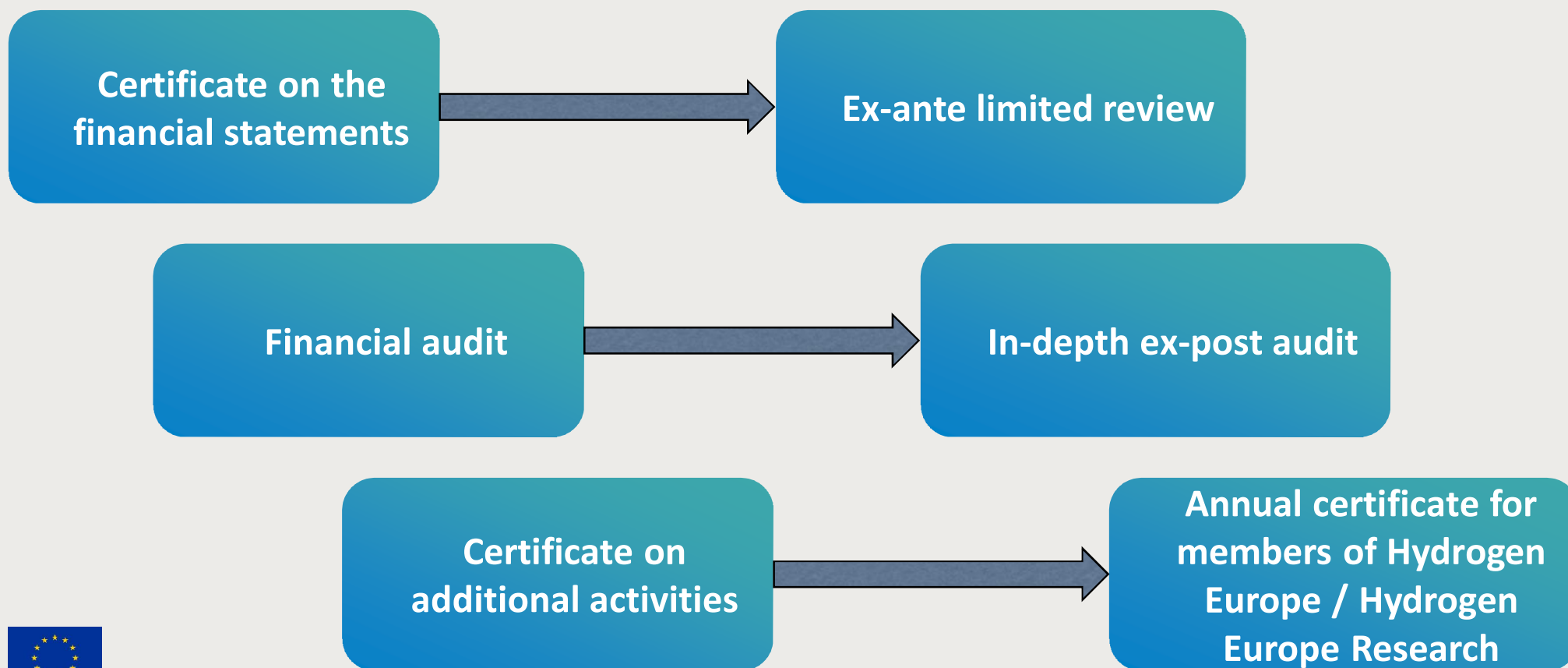
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Reviews and audits in H2020

Overview



Reviews and audits in H2020

Certification on Additional Activities – ONLY FOR MEMBERS OF HYDROGEN EUROPE AND HYDROGEN EUROPE RESEARCH



When? Annually, by 30 April of the year N+1

By whom? An independent qualified external auditor selected by a member

Scope? A simple indicative model audit programme

Procedures? Process is governed by Hydrogen Europe & Hydrogen Europe Research secretariats

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Reviews and audits in H2020

Certificate on the financial statements



When? At the time of the final financial report **AND** if the beneficiary/linked third party requests a total financial contribution of EUR 325 000 (or more) as reimbursement for actual direct costs and unit costs

By whom? An independent qualified external auditor

Scope? Basic cost eligibility review based on supporting evidence

Procedures? Annex 5 of the Grant Agreement
(https://ec.europa.eu/research/participants/data/ref/h2020/mga/gga/h2020-mga-gga-multi_en.pdf)



Reviews and audits in H2020

Financial audit



When? Anytime after you receive first interim payment until 2 years after last payment

By whom? Independent audit firm or European Commission auditors

Scope? Full in-depth audit, including interviews

Procedures? Indicative Model Audit Program
(https://ec.europa.eu/research/participants/data/ref/h2020/other/gm/audit/h2020-iap_en.pdf)



Financial Audits in H2020 – most frequent errors

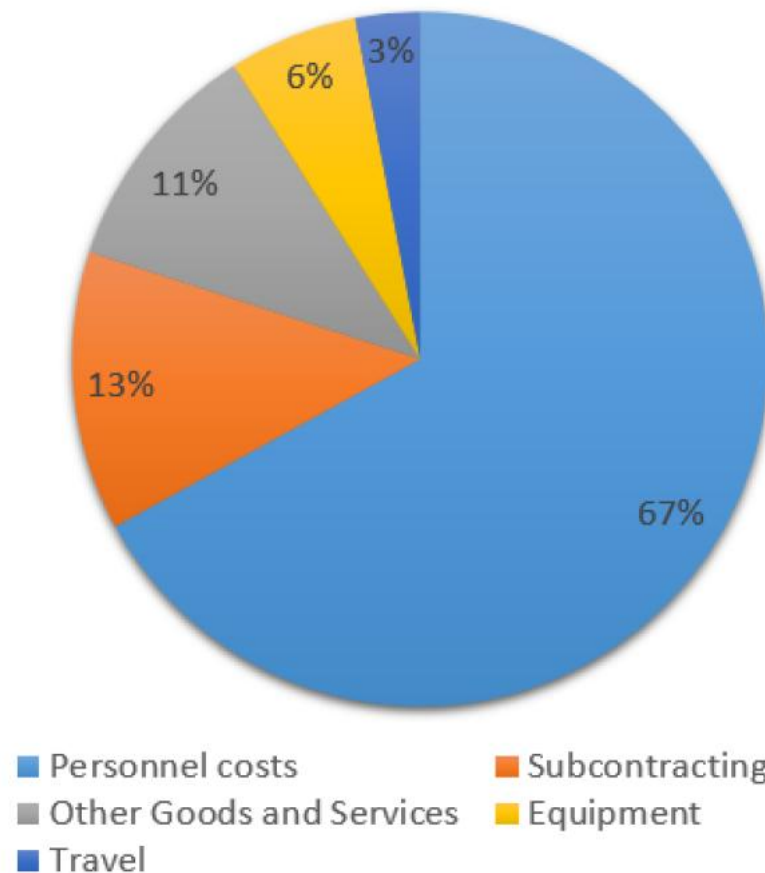
Tips for sound financial management from lessons learnt



Subcontracting & Other Direct Costs (1/3 of errors)

Best value for money

- Justifications for usual or unique supplier missing



Personnel Costs (2/3 of errors)

Time-recording

- Absence of timesheets
- Unreliable timesheet

Hourly rate calculation

- Incorrect year
- Incorrect productive hours

Best practices in H2020

Tips for sound financial management



Tips

1. **Be diligent and keep evidence** mainly on decisions on suppliers and time records **from the FIRST DAY OF THE PROJECT**
2. Claim actual costs and declare all cost items
3. Follow your usual accounting practice
4. Follow financial webinars and workshops organized by FCH
5. In case of doubts, contact FCH





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