**SYSTEMS AND PROCESS AUDIT (SPA) REQUEST FORM**

*(This request has to be printed out with the letterhead of the organisation, filled in, agreed with the LEAR and signed by a legal representative and submitted to DG RTD through the following mailbox* *RTD-CAS-HE-SPA@ec.europa.eu**. For more details, see the* *[Guidance on the HE System and Process Audit Procedure](https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/systems-and-process-audit-procedure_en.pdf).)*

[insert name of organisation]

[insert legal address of organisation]

Directorate-General Research and Innovation

Unit H2 – Common Audit Service

RTD-CAS-HE-SPA@ec.europa.eu

**Subject:** **Horizon Europe / Euratom Research and Training Programme**

**Request for systems and process audit (SPA)**

Dear Madam/Sir,

We would like to submit a request for a systems and process audit (SPA) for our organisation, [**organisation legal name**], PIC [number].

We confirm that:

* our organisation complies with the conditions of Article 24.4 of the HE Model Grant Agreement (MGA)
* the supporting documentation and questionnaire attached to this request are complete, documented and approved and
* the Horizon Europe/Euratom financial statements submitted as part of this request are representative of our entire internal control system.

 We are aware and acknowledge that the European Commission will not accept this request if any of the conditions are not met or if the supporting documents set out in the questionnaire are incomplete.

SIGNATURE

For the participant:

[forename/surname/function]

[signature]

[date] [stamp]

Enclosures: SPA questionnaire

Supporting documents

**SPA QUESTIONNAIRE**

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| **PARTICIPANT GENERAL INFORMATION** |
| 1 | Organisation (legal name, PIC): | [legal name] ([PIC number]) |
| 2 | Address (street, postal code, city, country): |  |
| 3 | Website: |  |
| 4 | Key contact | Name: |  |
| Function: |  |
| Telephone: |  |
| E-mail: |  |
| 5 | Organisation legal form (type of company and juridical status): |  |
| 6 | Date of foundation: |  |
| 7 | National registration number: |  |
| 8 | VAT registration number: |  |
| 9 | Organisation size (small, medium, large): |  |

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| **QUESTIONNAIRE** |
| **No** | **SPA Question** | **Yes/No/N.A.** | **Documentation to be provided / Description** |
| 1 | Do you use unit costs according to documented (i.e. formally approved and in writing) usual costs accounting practices in any of your HE/Euratom grants ( other cost forms according to usual cost accounting practices are currently NOT allowed under the HE MGA)? |   | Please provide the formally approved documents summarising the usual accounting practices, e.g. a H2020 COMUC. |
| 2 | Are the systems and processes for calculating costs and contributions formally documented (i.e. formally approved and in writing)? |   | Please provide the formally approved documentation of the internal control system in place to declare/calculate costs of HE/Euratom projects.The specific controls to be documented are listed in points 7 to 22 below.  |
| 3 | Have you participated in at least 150 actions under Horizon 2020 or the Euratom Research and Training Programme (2014-2018 or 2019-2020)? |   | Please provide a list of the projects you have participated in. |
| 4 | Have you participated or do you participate in at least 3 ongoing projects under Horizon Europe or the Euratom Research and Training Programme?  |   | Please provide the relevant list of all HE/Euratom projects you participate(d) in.Also, indicate for which project(s) there are paid financial statement(s). |
| 5 | Are there different control systems involved in the calculation of costs to be declared for HE/Euratom projects? E.g. different system depending on the entity or department.In case certain projects are not covered by the internal control systems described in this application, please detail their scope. |   | In the case of non-homogeneous internal control systems, please provide a detailed description of the specific systems concerned by this application. |
| **Key Control 1 – Effective time recording system** |
| 6 | Is there a formalised documentation on the time recording system (TRS) for all personnel declaring work on HE/Euratom projects?Please indicate whether the TRS is manual or electronic (computer-based TRS). |   | If Yes, please describe the system and provide the formally approved documentation of the TRS (i.e. formally approved process map, template, procedure, work instruction, etc.). |
| 7 | In the case of a computer-based TRS, can you confirm that the three following measures are in place (cumulatively):* access to the system is regulated by a unique username and password
* appropriate and robust management of access-rights is in place
* an auditable log of changes in the TRS records exists and can be extracted.
 |   | If Yes and not explained under point 6, please describe and provide the formally approved documentation of the steps in place. |
| 8 | Is there a formalised process of reconciling the timesheets with the HR records for leaves and absences? |   | If Yes, please describe the reconciliation process and indicate how the timeliness of the reconciliation is ensured (i.e. formally approved process map, procedure, work instruction, etc.). |
| **Key Controls 2 and 3 - Effective personnel costs methodology (actual and average)** |
| 9 | Does a formalised procedure define the method for calculating personnel costs?Does the procedure include:* the daily rate per employee / group of employees (if applicable)?
* the day-equivalents used for the calculation of the daily rate (i.e. working time factor)?
* the maximum day-equivalents per employee / group of employees (if applicable)?
 |   | If Yes, please describe the method and provide the formally approved documentation of the personnel cost calculation applied for declaring costs on HE/Euratom projects (i.e. formally approved process map, calculation method, procedure, work instruction, etc.). |
| 10 | Does internal control ensure compliance with the double ceiling rule for all HE/Euratom projects?  |   | If Yes and not explained under point 9, please describe and provide the formally approved documentation of the controls in place. |
| 11 | Do you declare costs for personnel receiving project-based remuneration? |   | If Yes and the information is not communicated under point 9, please describe and provide the formally approved documentation of the controls in place. |
| 12 | In case average personnel cost are declared on HE/Euratom projects, is there a formalised process, policy or usual accounting practice for calculating unit costs?  |   | If Yes and the information is not communicated under point 9, please describe and provide the formally approved documentation of the unit personnel cost calculation applied for declaring costs on HE/Euratom projects. |
| **Key Control 4 - Effective tendering procedure and assurance of value for money** |
| 13 | If your organisation is a ‘contracting authority’ within the meaning of the EU Public Procurement Directives (Directives 2014/24/EU, 2014/25/EU13 and 2009/81/EC), does a formalised procedure ensure compliance with the applicable national law on public procurement?  |   | If Yes, please describe the tendering procedure in place and provide the formally approved documentation on the tendering procedure applied for declaring costs on HE/Euratom projects (i.e. formally approved process map, thresholds, procedure, work instruction, etc.). |
| 14 | If your organisation is not a ‘contracting authority’ within the meaning of the EU Public Procurement Directives (Directives 2014/24/EU, 2014/25/EU13 and 2009/81/EC), does a formalised procedure ensure best value for money or the lowest price?  |   | If Yes, please describe the tendering procedure in place and provide the formally approved documentation on the tendering procedure applied for declaring costs on HE/Euratom projects (i.e. formally approved process map, thresholds, procedure, work instruction, etc.). |
| 15 | Does the formal tendering procedure ensure that economic operators are not subject to conflicts of interest?  |  | If not included under point above, please describe and provide the formally approved documentation of the controls in place. |
| 16 | Does the formal tendering procedure ensure that the same rules apply regardless of the source of funding?  |   | If not included under point above, please describe and provide the formally approved documentation of the controls in place. |
| 17 | Do you have a formalised process regarding the declaration of in-kind contributions, and does it ensure best value for money or the lowest price? |   | If Yes, please describe and provide the formally approved documentation of the controls in place. |
| **Key Control 5 - Effective system for usual cost accounting practices** |
| 18 | Do you have a formalised policy regarding business travel and reimbursement of travel expenses? |   | If Yes, please describe and provide the formally approved documentation of the travel policy and controls in place. |
| 19 | Are you subject to statutory financial audits in accordance with national law or regulations? |   | In the case of a qualified or adverse audit opinion in the last three years, please provide the report of the statutory auditors, including detailed information on the qualified or adverse opinion. |
| 20 | Do you have a formalised project accounting for HE/Euratom projects to ensure the correct allocation of the costs incurred and revenues generated in relation to these projects? |   | If Yes, please describe the project accounting procedure in place and provide the formally approved documentation on the procedure applied to book costs/revenues on HE/Euratom projects (i.e. formally approved process map, procedure, work instruction, etc.). |
| 21 | Do you have a formalised accounting policy regarding depreciation of equipment and/or other assets used for the HE/Euratom projects, and does it specify the allocation of the eligible portion of the equipment costs to the action? |   | If Yes, please describe the accounting rules on depreciation and provide the formally approved documentation. |
| 22 | Do you have a formalised policy regarding capitalised costs of prototypes or purchases of equipment, infrastructure or other assets? |   | If Yes and not explained under point 21, please describe and provide the formally approved documentation of the controls in place. |
| **Key Control 6 - Effective system for internal invoicing** |
| 23 | Do you have a formalised accounting practice/policy for calculating the costs for internally invoiced goods and/or services and does it include the actual indirect cost? |   | If Yes, please describe the policy and provide the formally approved documentation of the internal invoicing procedure (i.e. formally approved process map, calculation method, procedure, work instruction, etc.). |
| **Key Control 7 - Effective system for mitigating conflict of interest, systemic errors, double funding and revenue** |
| 24 | Do you have a formalised policy and procedure describing the treatment of revenues/income generated from an HE/Euratom project and does it mitigate the risk of double financing? |   | If Yes, please describe and provide the formally approved documentation on the procedure applied for declaring income/revenues from HE/Euratom projects. |
| 25 | Do you have a formalised conflict-of-interest policy, and does it encompass HE/Euratom projects? |   | If Yes, please describe and provide the formally approved documentation on the procedure applied for mitigating potential conflict-of-interest on HE/Euratom projects. |
| 26 | Do you have a formalised policy and procedure to correct errors (including systemic ones)? |   | If Yes, please describe the system and provide the formally approved documentation on the procedure applied for correcting errors in HE/Euratom projects. |

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| **HISTORY OF CHANGES** |
| VERSION | PUBLICATION DATE | CHANGE |
| 1.0 | 15.02.2025 | Initial version (new MFF).  |
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