**Annex 1: Overall funding and remuneration**

**Overall Funding**: What is the overall funding the partner organization received during the time of the audited project year? The audit report shall include information on all funds received by the partner organization, not only the funds received from LED.

Table 1. Funding received from all sources

|  |  |  |  |
| --- | --- | --- | --- |
|  | MDL | Euro | USD |
| Project 1/Donor |  |  |  |
| Project 2/Donor |  |  |  |
| Project 3/Donor |  |  |  |
| Project 4/Donor |  |  |  |
| **TOTAL** |  |  |  |

**Staff Remuneration**: How much was the staff of the partner organization remunerated in total (comprising remuneration from all projects the partner organization is implementing) during the duration of the audited project? The audit report shall include the remuneration table to detail the distribution per projects.

Table 2. Remuneration of the employees distributed per projects

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Name | Position | Project name | Project name | Project name | Project name |
| Name |  |  |  |  |  |
| Name |  |  |  |  |  |
| Name |  |  |  |  |  |
| **TOTAL** |  |  |  |  |  |
| Distribution per projects % |  |  |  |  |

**Annex 2: Questionnaire**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Questions | Yes | No | n/a | Comments |
| 1. Does the partner organization comply with laws and regulations (e.g. taxes, social contributions)?
 |[ ] [ ] [ ]  Click or tap here to enter text. |
| 1. Are the payments within the audited project in accordance with the approved budget?
 |[ ] [ ] [ ]  Click or tap here to enter text. |
| 1. Have the variations from budget plan/heading exceeding 10% been justified and approved?
 |[ ] [ ] [ ]  Click or tap here to enter text. |
| 1. Is the ICS of the partner organization adequate for its size and type of activities?
 |[ ] [ ] [ ]  Click or tap here to enter text. |
| 1. Is the partner organization using the 4-eye principle when approving expenses?
 |[ ] [ ] [ ]  Click or tap here to enter text. |
| 1. Does the partner organization have procedures for documenting labour costs (time sheets) of the relevant employees?
 |[ ] [ ] [ ]  Click or tap here to enter text. |
| 1. Has the partner organization correctly accounted for project team hours (or rendered services) to avoid double-charging of expenses (e.g. to different projects)?
 |[ ] [ ] [ ]  Click or tap here to enter text. |
| 1. Has the partner organization duly acted upon the recommendations of previous audits?
 |[ ] [ ] [ ]  Click or tap here to enter text. |

**Annex 3: Management Letter**

**Management Letter** *(suggested format)*

***Project/programme – financial statement period of:*** Click or tap here to enter text.

***Partner’s name* and address:** Click or tap here to enter text.

***Auditor’s name and address:*** Click or tap here to enter text.

***Date and Signature:*** Click or tap here to enter text.

The auditor was required to assess with the enclosed questionnaire (Annex 2) whether the partner has adequate policies and procedures in place. All questions answered with a “no” or „n/a”, are should be elaborated in the Management Letter and followed up by the partner.

|  |  |
| --- | --- |
| Findings | Recommendations for the management of partner organization  |
| Click or tap here to enter text. | Click or tap here to enter text. |
| Click or tap here to enter text. | Click or tap here to enter text. |
| Click or tap here to enter text. | Click or tap here to enter text. |
| Click or tap here to enter text. | Click or tap here to enter text. |
| Click or tap here to enter text. | Click or tap here to enter text. |