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**REGIONE AUTÒNOMA  
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DELLA SARDEGNA**

# **Template of contract between the Lead Beneficiary / project partner and the auditor**

**Lead Beneficiary / partner letter headed paper**

**SERVICE CONTRACT FOR THE EXPENDITURE AND REVENUE  
VERIFICATION**

[Project Ref. number and acronym]

financed in the framework of the ENI CBC Mediterranean Sea Basin  
Programme 2014-2020

[number of the Grant Contract]

[Name of Lead Beneficiary / Project partner - number and name]

<Full official name of the Lead Beneficiary / partner >

<Full official address>

[<VAT number>],

('the Lead Beneficiary / project partner '),

of the one part,

and

<Full official name of the Contractor>

[<Official registration number>]

<Full official address>

[<VAT number>],

('the Auditor')

of the other part,

have agreed as follows:

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### **Article 1. Subject**

- 1.1 The subject of this Contract is the individual <or consolidated> expenditure and revenue verification of the above-mentioned contract ('the service').
- 1.2 The Auditor shall execute the tasks assigned to him in accordance with the procedures and templates annexed to this Contract or any update issued by the Managing Authority or the Joint Technical Secretariat.

### **Article 2. Contract value**

This Contract, established in [Euro] <or national currency>, is a global price contract. The contract value is [Euro] <national currency> <amount>.

### **Article 3. Order of precedence of contract documents**

The following documents shall be deemed to form and be read and construed as part of this Contract, in the following order of precedence:

- the Grant Contract and its annexes;
- Annex 1: description of the evaluation and revenue verification procedure;
- Annex 2: control check-list;
- Annex 3a: template of individual report
- Annex 3b: template of consolidated report
- Annex 4: template list of findings;
- Annex 5: template of report on suspected and/or established fraud.

The various documents making up the contract shall be deemed to be mutually explanatory; in cases of ambiguity or divergence, they shall prevail in the order in which they appear above. Addenda shall prevail on the document they are amending.

### **Article 4. Language of the contract**

The language of the contract and of all written communications, including reports, between the Auditor and the Beneficiary shall be English <or French>.

### **Article 5. Communications**

<Indicate here the contact persons, addresses of the Parties, their other contact details, the documents to provide and the procedure to be used by the Parties for communication.>

### **Article 6. Implementation of the tasks and delays**

- 6.1 [The start date for implementation shall be <date/date of signature of the contract by both parties>]

## **Lead Beneficiary / partner letter headed paper**

- 6.2 The Expenditure and Revenue Verification reports shall be delivered to the Lead Beneficiary / project partner within <30> calendar days from submission of the Financial report by the Lead Beneficiary / project partner and in any case ensuring that the deadlines for reporting according to the Grant Contract are met.

### **Article 7. Responsibilities**

- 7.1 The Lead Beneficiary / project partner is responsible for providing the Financial Report, as well as giving access to its accounting, supporting documents and project documentation and physical investments to the Auditor, so that the procedures described in Annex I can take place in due time and without restrictions.
- 7.2 The Auditor is responsible for performing the agreed-upon procedures described in Annex I with due care and full respect of the Code of Ethics therein indicated, as well as submitting the reports to the Lead Beneficiary / project partner. Additionally, the Auditor shall submit the ad hoc report directly to the Managing Authority in case of fraud. The Auditor will attend the specific trainings and meetings for Auditors organized by the competent Programme bodies. The Managing Authority may request the termination of the contract(s) of the auditors not attending these events.

### **Article 8. Reports**

- 8.1 The Auditor shall submit the Expenditure and Revenue Verification reports to the Lead Beneficiary / project partner, with its annexes, according to the templates and procedures established in the annexes mentioned in article 3.
- 8.2 In case of identification of suspected and/or established fraud, the Auditor shall submit the Report on suspected and/or established fraud (Annex V) without delay directly to the Managing Authority. This report shall not be submitted to the Lead Beneficiary / project partner.

### **Article 9. Approval of the reports**

- 9.1 The Financial Reports and the Expenditure and Revenue Verification reports shall be revised by the Managing Authority and the Joint Technical Secretariat after submission by the Lead Beneficiary. The Control Contact Points (CCP) may assist the MA / JTS in the revision of these reports.
- 9.2 Should the Managing Authority, the Joint Technical Secretariat or the Control Contact Points have any doubt concerning the findings indicated in the expenditure and revenue verification report, the Auditor will receive a request for clarification via the Lead Beneficiary / project partner, which will be answered in a maximum of 7 calendar days.

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### Article 10. Quality control by the programme bodies

- 10.1 The Managing Authority, the Joint Technical Secretariat or the Control Contact Points may carry out quality control of the work carried out, including the examination of the working papers, at any moment during the execution period of the Grant Contract.
- 10.2 As a result of the quality control, the Managing Authority may request to the Lead Beneficiary / project partner the early termination of this contract. Such termination shall be free of charge for the Lead Beneficiary / project partner.
- 10.3 As a result of the quality control, the CCP may remove the Auditor from the long (or short) list<sup>1</sup> of authorized auditors or, in case of no list, the Managing Authority may exclude the Auditor from any work in the framework of the Programme .

### Article 11. Payment

Payments shall be made in accordance with the following options:

Report	[EUR] [<ISO code of national currency>]
1	<X% of the contract value>
<n>	<X% of the contract value>
Final report	<X % of the contract value>
	<Total contract value>

### Article 12. Settlement of disputes and applicable law

- 12.1 Any disputes arising out of or relating to this Contract which cannot be settled amicably shall be referred to the exclusive jurisdiction of the courts of location of the Lead Beneficiary / project partner.
- 12.2 This contract shall be governed by the law of the country of the Lead Beneficiary / project partner.

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<sup>1</sup> Only in case the country has set up a long or short list of auditors

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### **Article 13. Data Protection**

13.1 Any personal data included in the contract shall be processed with the Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 (GDPR - General Data Protection Regulation) on the protection of individuals with regard to the processing of personal data. The data shall be processed solely for the purposes of the performance, management and monitoring of the contract by the Lead Beneficiary / project partner without prejudice to possible transmission to the bodies charged with monitoring or inspection in application of EU law. The Auditor shall have the right to access his/her personal data and to rectify any such data.

13.2 The Auditor shall undertake to adopt technical and organisational measures to address the risks inherent in processing and in the nature of the concerned personal data and limit access to the data to staff strictly needed to perform, manage and monitor this contract.

### **Article 14. Further additional clauses**

<Add other relevant clauses.>

Done in English (or French) in two originals, on the <dd Month yyyy>

#### **For the Contractor**

Name:

Title:

Signature:

Date:

#### **For the Lead Beneficiary / project partner**

Name:

Title:

Signature:

Date: