



Communication between the partners and the auditors

The Managing Authority organized a training seminar for the Auditors in Petrozavodsk on 16.4.2019. The material of the training seminar is available at: <https://kareliacbc.fi/en/capacity-building-material>

During the training seminar it was discussed how to improve the communication between the partners and the auditors. The lead partners and reporting partners should take into account the following issues in order to improve the communication with their auditors:

1. The lead partner and reporting partners are responsible for giving instructions to their auditors; what is expenditure verification package, how to use it, where the expenditure verification package can be downloaded (**Latest version is always available at:** <https://kareliacbc.fi/index.php/en/payments-and-expenditure-verification>). In addition, the lead partners and reporting partners should remind their auditors that they always have to use the latest version of the expenditure verification package.
2. It is in the lead partner's and reporting partners' responsibility to brief their auditors to the project and its content and to the administration of the project. The lead partner and reporting partners must guide their auditors to get acquainted with the Programme Manual (**Latest version is always available at:** <https://kareliacbc.fi/index.php/en/programme-manual>), the grant contract and its conditions (available at: <https://kareliacbc.fi/index.php/en/grant-contract>), and the procurement rules. For a Russian private beneficiary there are additional guidance to be followed at: <https://kareliacbc.fi/index.php/en/procurements>
3. It is highly important that the lead partner always submits each payment order, including the consolidated financial report and financial report of the lead partner (both) accepted by the Managing Authority, to the auditor. The reporting partners are required to submit their financial report accepted by the Managing Authority to their auditors.

The communication between the auditor and the Managing Authority shall be through the lead partner. However, in the following cases the auditor can contact directly the Managing Authority:

- technical problems with the expenditure verification package. (For instance, problems to download the expenditure verification package, problems how to fill in the report/checklist, etc.)
- how to interpret certain rule in the Programme Manual
- suspected fraud/established fraud