

APPENDIX II - INTERNAL CONTROL QUESTIONNAIRE

Project: 2014-EU-TM-0401-M

Audit: CEF-T-03-22

Auditee Name: Tunnel Euralpin Lyon Turin

		Please kindly enter your responses to our questions below
1.	Legal Status	
1.1	Please provide legal name and details of the legal status of your Organisation (i.e. government body, public body, public company, private company, partnership/association, university/education, profit making, other) as well as date of incorporation.	
1.2	Please provide details of other Group companies/organisations (parent, subsidiaries, associated companies) showing relationships by percentage ownership. Please attach a group structure diagram, if available.	
1.3	<p>Please indicate the Organisation's VAT number.</p> <p>Can VAT on purchases be recovered by your Organisation?</p> <p>If not, is it charged to the EC project expenses?</p> <p>Did your Organisation receive an official statement from the national tax authorities ascertaining that VAT cannot be recovered?</p>	
2.	Organisational Structure	
2.1	How many staff are currently employed at your Organisation and how many are involved in the above mentioned EC project?	

2.2	<p>Please give the names and titles of the persons who perform the following functions within your Organisation?</p> <ul style="list-style-type: none"> - Head of the Organisation - Head of Finance - EC Project Manager responsible for CINEA projects <p>Please attach an organigram, if available.</p>	
2.3	In addition to the Financial Guidelines supplied by the EC does your Organisation have its own administrative and financial procedures manual?	
2.4	<p>Which persons within your Organisation are primarily responsible for the following control activities (within the EU project)?</p> <ul style="list-style-type: none"> - operational control - financial control 	
2.5	Please attach a list of other EC funded projects (from 2007 & ongoing): give programme name and project number	
2.6	Please attach a list of the financial delegation levels within the organisation for contract signature and invoice approval relevant for the project audited.	

3	Internal Audit	
3.1	Which persons or structural unit are responsible for conducting internal audit work at the Organisation?	
3.2	Are the internal audit procedures carried out written in a manual?	
3.3	In the course of the EC project have there been checks by Internal Audit? Please provide the reports	
4.	External Audit	

4.1	Which accounting organisation has been responsible for certifying your financial statements over the last two years?	
4.2	Have the audit reports issued for the last two years contained any relevant findings or recommendations? (Please provide details)	
4.3	Has your Organisation been audited in last two years by the European Court of Auditors or by auditors from other Governmental/non-Governmental bodies in your country?	
4.4	Have these audit reports issued last two years any relevant findings or recommendations?? (Please provide details?)	

5. Bank Accounts		
5.1	Do you have separate bank accounts for EC projects?	
5.2	<p>Please list the details of all the bank accounts operated by your Organisation relating to the EC funding.</p> <p>Please provide details of:</p> <ul style="list-style-type: none"> - name of bank - account number - account holder - currency - authorised signatories 	
5.3	How do you account for bank interest received on the EC funds?	

6. Accounting System		
6.1	Does your Organisation use an 'accruals accounting' or 'cash accounting' system?	
6.2	Does your Organisation have an analytical accounting system to record the EC project financial information?	
6.3	How do you identify the EC project income and expenditure within your accounting system?	

6.4	Can your accounting system produce income and expenditure reports for individual EU-funded projects?	
6.5	Are the project costs specifically booked under their own coding reference in order that reports can be extracted and the budget followed via the analytical accounting system? If yes, please provide details of the codes used. If not explain how the budget and reporting are managed.	

7.	Financial Reports sent to the EC	
7.1	Who is responsible for the preparation and authorization of the Financial Reports submitted to the EC?	
7.2	On the basis of what information are they prepared (generated automatically from the accounting system or on a manual basis)?	

8.	Revenue	
8.1	Please provide details on how the non-EC funded part of the Project(s) is/was funded. Give details of other external sources of funding and amounts provided.	
8.2	Are any revenues generated by the Project activities?	

9	Intra-Group Transactions	
9.1	Are there transactions between Group companies relating to the Project(s)	
9.2	If there are intra-group transactions, how are these priced?	
9.3	Is there any contracting between group entities? Please state if this is exempted for public procurement procedures and have evidence available during the audit to substantiate the exemption	

10	Publicity	

10.1	<p>Has your Organisation complied with the publicity requirements as specified in the Grant Agreement?</p> <p>Explain which publicity measures have been used and have examples available for the audit fieldwork.</p>	
11	Project Follow-up	
11.1	<p>Have any deviations/exceptions to the initial plan / budget occurred? Have they been reported internally? Please explain the internal reporting process and refer to key actors.</p>	
11.2	<p>How regularly have the project progress / problems in implementation been reported to senior management?</p>	