**Checklist for documentation**

Not the first time with BDO

**Issued by BDO Copenhagen**

Danida Business Project Development

**Introduction**

This checklist has been created to assist you to ascertain that your documentation is complete before you forward it to BDO whereby the risk of additional fees is avoided.

You are requested to fill in and forward this checklist along with the required documentation.

The checklist and the documentation should be forwarded electronically as PDF-files to: [dbpartnerships@bdo.dk](mailto:dbpartnerships@bdo.dk) - preferably in one e-mail.

In case the documentation is provided by ordinary mail, a fee of 900 DKK/hour, ex VAT, will be invoiced according to the time spent scanning the forwarded documentation.

This checklist is for partners who ask for an auditor´s statement from BDO after the first time and with no significant changes to the partnership.

The checklist highlights items for special attention where errors and mistakes often occur.

In case the documentation is incomplete after the first request for additional documents, by BDO, there are two possibilities:

* BDO issues a statement on basis of the received documentation which could mean that you lose part of your claim, or
* BDO contacts you and asks for the missing documentation . Choosing this alternative, we will invoice you at a rate of DKK 900/hour, ex VAT, for the additional time spent.

Please tick on the last page of the checklist which alternative you want.

After having checked the documentation BDO Copenhagen will issue an ISRS 4400 DK statement in which the findings will be reported. The statement will be forwarded to you no later than 10 working days after your submission of the complete documentation to BDO.

In order to process the disbursement, after the audit, you will have to forward the auditors statement, along with the reimbursement claim to the local embassy.

Copenhagen, September 1st 2014

BDO Statsautoriseret revisionsaktieselskab

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| **Checklist for Documentation**  **– Audit of Danida Business Project Development** |

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|  | | Name of main partner: | Claim period: |
| Checklist for audit of reimbursement form - BPD | | |  |
| Nr. | **Documents required to conduct the audit:**  *All documentation below must be submitted in PDF format by e-mail to dbpartnerships@bdo.dk* | | Attached  (Yes/No) |
| 0 | Has there been made core changes to the partnership or main partner company involved i.e. change of ownership etc.  If so please refer to the checklist “First time with BDO” and fill in the area’s regarding core data where there have been made changes. | |  |
| 1 | Signed approval letter or embassy verification for applied budget amendments (if applicable). | |  |
| 2 | Final report covering the claim period. | |  |
| 3 | **Reimbursement Claim**  The following spaces/areas in the claim must be filled out:   * Budget and claim period covered, * Partnership name, claim no. and Danida file no. * Approved budget grant, * Reimbursed in previous claims, * Expenditures and reimbursement for this period, * **Signatures.** | |  |
| 4 | **External Expenditures**   * Scanned/PDF copy of the **original invoices/receipts/vouchers** - all documents must be signed by the authorized signatory cf. information sheet, * Scanned/PDF copy of **proof of payment** (bank statements, transfer documents or cash receipts), * **Specification of the expenditures** included in the reimbursement claim per budget line. Traceability from invoice/receipt to the reimbursement sheet, must be evident.   *Please note that only* ***approved, defrayed (paid) and documented costs are eligible for reimbursement*** *cf. “Requirements for Application and Support under Danida Business Project Development”.****This also applies to the BDO audit fee that is included in the reimbursement claim for the current claim period****.*  *Additionally in case the submitted documents are not in English, Danish or german, please add a description in English to describe the purchased goods or fee’s and the amount paid.*  *If you wish to include the BDO audit fee in the current reimbursement claim please send an e-mail to* [*dbpartnerships@bdo.dk*](mailto:dbpartnerships@bdo.dk)*, and we will send you a standard invoice (see price list,* <http://www.bdo.dk/ydelser/revision-og-erklaeringer/danida-–-erklaeringer-for-udenrigsministeriet/>*).*  **Exchange Rate**  *Please note that all expenses should be entered in accordance with the average selling rate of the Danish National Bank for the respective country's currency on the day, which the expenses were defrayed cf. “Requirements for Application and Support under Danida Business Project Development”.* | |  |
| 5 | **Salaries**   * Scanned/PDF copy of the **payroll slips** in the reimbursement period, * Scanned/PDF copy of **timesheets** covering the reimbursement period **signed by the employee and the authorized signatory** cf. information sheet.   *Please note that timesheets must include information regarding hours spent on a* ***daily basis*** *and related to the individual activities planned.*  *Salaries and fee’s are treated similar to all other expenses, meaning that the expenses must be paid at the time of request for reimbursement to be eligible for reimbursement.* | |  |
| 6 | **Consultants**   * Scanned/PDF copy of the **defrayed invoices** for the reimbursement period.   *Please note that a scanned/PDF copy of a* ***timesheet*** *is needed, if specification of hours are not included in the invoice, in accordance with item 5 above.* | |  |
| **If any of the above mentioned documentation is not available, please confirm how we are to proceed:** | | | Mark with an X |
| In case any of the above documentation is lacking after the first request, please reflect this in the audit statement, and do nothing more.  ***Note: Choosing this alternative, you may lose the part of your claim relating to the lacking documentation!*** | | |  |
| In case any of the above documentation is lacking after the first request, BDO should contact us to obtain the lacking documents.  ***Note: Choosing this alternative, we will invoice you at a rate of DKK 900/hour, ex VAT, for the additional time spent if the documentation is still incomplete upon the second request from BDO.*** | | |  |

# Letter of Representation

*We, the undersigned, hereby declare to the best of our knowledge:*

*that the claim for reimbursement is in compliance with the Requirements for Application and Support for Danida Business Project Development,*

*that the accounts are kept in accordance with sound bookkeeping and accounting principles,*

*that the documentation of the main partner is retained in compliance with the provisions of the Act on Bookkeeping,*

*that we are responsible for establishing accounting and internal control systems to prevent and detect fraud and errors, and that we find the internal control systems adequate,*

*that there is no incidence of fraud or presumption hereof which may have affected the reimbursement claim,*

*that all documents supplied as PDF-files are in accordance with the original and relevant documents,*

*that all expenses claimed relate directly to the business model, the approved budget and the period in question and have been paid,*

*that time sheets and Per Diem claims are correct, approved by management, and that salaries and Per Diems according to the information received have been paid to employees,*

**Danish Main Partner:**

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| **Date:** |
| **Place:** |
|  |

Signature:



**Local Partner (if applicable):**

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| --- |
| **Date:** |
| **Place:** |
|  |

Signature:

