**Documentation Checklist**

Not first time with BDO

**Issued by BDO Copenhagen**

Danida Business Explorer

**Introduction**

This checklist has been created to assist you in ensuring that your documentation is complete before you send it to BDO to avoid the risk of additional fees.

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

The checklist and the documentation should be forwarded electronically as PDF files to: 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 charged according to the time spent scanning the forwarded documentation.

This checklist is intended for partners requiring an auditor´s report from BDO for the first time.

The checklist highlights items requiring special attention because errors and omissions often occur.

The rules governing our profession provide that we obtain certain information in order to accept the engagement. We will also need certain basic information on your BPD project.

Having once supplied this additional information you will in the future be asked to inform us only of any changes. Please note that this initial checklist consists of 3 parts:

* Engagement letter, describing the fee rates and responsibilities. This is required according to Danish legislation.
* Checklist for documentation.
* Basic information on the project.

In case the documentation is incomplete after BDO’s first request for additional documents, there are two options:

* BDO issues a report on the basis of the documentation received which may mean that you lose part of your claim, or
* BDO contacts you and asks for the lacking documentation. Choosing this alternative, we will charge you at a rate of DKK 900/hour, ex VAT, for the extra work.

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

After having checked the documentation, BDO Copenhagen will issue an ISRS 4400 DK report in which the findings will be reported. The report 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 auditor’s report, along with the reimbursement claim to the local embassy.

Copenhagen, October 16th 2015

BDO Statsautoriseret revisionsaktieselskab

**Engagement letter – Partnership under the Danida Business Explorer**

We hereby confirm that we look forward to providing the assistance described below.

**Definition of the assignment**

Our fee estimate covers the following services per reimbursement claims:

* Agreed-upon Procedures according to ISRS 4400 DK in accordance with the framework agreement with Danida.

These procedures aim at assessing the reliability of the expenses entered in the reimbursement sheet and serve as a supplement for Danida in order to consider the reimbursable amounts.

**Assignment and limitations**

Because the above procedures do not constitute either an audit or a review made in accordance with International Standards on Auditing and Review and additional requirements under Danish Audit Legislation hereon, we do not express any degree of assurance. The procedures will be conducted in accordance with the Danish Standard on Agreed-upon Procedures relating to financial information.

Our findings will be reported to you.

**Assumptions**

Our fee estimate is based on the information available today, including information about the scope of data etc. It is assumed that:

* The submitted documentation is in accordance with the following checklist.
* Submission of documentation is performed by e-mail to the dedicated inbox dbpartnerships@bdo.dk in the format of PDF files or similar electronic format.
* The submitted documents are equal to the original invoices, receipts and documents scanned.
* The submitted documents comply with the general criteria and guidelines of the Danida Business Explorer.

It is assumed that the following work is carried out by the company:

* Completion of the reimbursement form.
* Preparation of specification of expenses with details of voucher no., invoice no, invoice amount and verification of payment.
* Preparation of documentation in accordance with the applicable checklist, the general criteria and guidelines for support under the Danida Business Explorer.

It is assumed that the following is prepared by us:

* Auditor’s report in accordance with ISRS 4400 – Agreed-upon Procedures, as agreed with Danida.

**Deadlines**

The auditor’s report will be prepared and forwarded within 10 working days of receipt of the **full** documentation in accordance with the checklist.

It is noted that the deadline for submission of the reimbursement claim, completion report and required documentation is 1 month after the reimbursement period has expired.

**Fee estimate**

If the invoices and the underlying documentation are as described above, our fee is expected to amount to the following (excl. VAT). Our services will be rendered on a hourly basis:

|  |  |  |
| --- | --- | --- |
|  | **DKK** | **EUR[[1]](#footnote-1)** |
| Danida Business Explorer, per claim  | 2,000 | 268.46 |
|  |  |  |
| Fee for additional work, from the 2nd request for additional documentation  | 900/hour | 120.81/hour |

The fee rates are in accordance with the framework agreement with Danida for auditing of the Danida Business Explorer.

Billing will be in DKK. We will issue our invoice in connection with the preparation of the report.

In the event that you require to be reimbursed for the auditor’s fee, together with the reimbursement claim it covers, an on-account fee can be invoiced in advance.

Our fee estimate does not take into account any special requirements on the part of the company and neither does it include any extra services.

Unless instructed otherwise, we will issue our fee notes to the company and to the address noted in item 11 of the checklist – information sheet on company.

**Contacts**

Contact may be obtained through our dedicated inbox/helpdesk dbpartnerships@bdo.dk

Contact information on the responsible partners and managers may be found on our homepage: [http://www.bdo.dk/ydelser/revision-og-erklaeringer/danida-–-erklaeringer-for-udenrigsministeriet](http://www.bdo.dk/ydelser/revision-og-erklaeringer/danida-%E2%80%93-erklaeringer-for-udenrigsministeriet)

**Conclusion**

This confirmation of our agreement is intended to ensure that both parties have the same understanding of the substance of the agreement.

Upon your signature and submission of this engagement letter, along with the checklist for your first reimbursement claim, we will return a signed copy along with the auditor’s report for the first reimbursement claim you have submitted.

We look forward to a pleasant and inspiring co-operation.

Copenhagen, /

BDO Statsautoriseret revisionsaktieselskab

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| --- | --- | --- |
|  |  |  |
| State Authorised Public Accountant |  |  |

This agreement is hereby confirmed, on /

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| **Documentation Checklist****– Audit of Danida Business Explorer** |

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| --- | --- | --- |
|  | Name of partner:      | Claim period:      |
| Checklist for audit of reimbursement form – DBE |  |
| 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) |
| 1 | Approved changes to the original budget if any. |       |
| 2 | Completion Report covering the claim period if applicable. |       |
| 3 | **Reimbursement Claim**The following spaces/areas in the claim must be filled in:* Company name and Danida Reference no.
* List of attachements
* Dates of travel and number of hours incl. voucher No.,
* **Signatures.**
 |       |
| 4 | **Salaries*** Signed Statement of Truth
* Vouchers from International travel with departure and return time included.

 *Please note that the fixed hourly rate can not be modified.* |       |
|  5 | **Consultants*** Scanned/PDF copy of the **invoices** for the reimbursement period.
* Scanned/PDF copy of **proof of payment** (bank statements or transfer documents or cash receipts)
* Vouchers from International travel with departure and return time included.
 |       |

*If you wish to include the BDO audit fee in the current reimbursement claim please send an e-mail to* *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/](http://www.bdo.dk/ydelser/revision-og-erklaeringer/danida-%E2%80%93-erklaeringer-for-udenrigsministeriet/)*).*

|  |  |
| --- | --- |
| **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 report 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 Explorer,*

*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,*

**On behalf of the company:**

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

Signature:



1. EUR conversion from DKK applied with exchange rate of 1 EUR = 7.45 DKK [↑](#footnote-ref-1)