



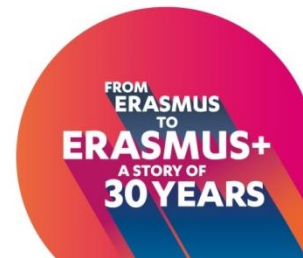
European  
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# Audit policy under Erasmus Mundus Joint Master Degrees

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## **EACEA A.3**

Erasmus+ Erasmus Mundus Joint Master Degrees  
Coordinators' Conference  
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Erasmus+



- **WHY?**  
For reasons of accountability
- **WHO?**  
Agency/Commission staff, external auditors, European Court of Auditors
- **WHEN?**  
Up to 5Y after end of project implementation
- **WHERE?**  
In your premises
- **HOW?**  
Checking supporting documentation

# 1. Audit process: step-by-step

1	Annual audit plan (AAP) of the Agency
2	Announcement letter (about 1-2 months before field work)
3	Planning/preparation of field work (sampling based on list of transactions)
4	Field work by (external) auditors in your offices (including opening and closing meeting)
5	Follow-up of any audit issues (e.g. supporting documents, further clarifications)
6	Draft report to be commented by you ('contradictory procedure')
7	Draft report reviewed by the auditors and sent to unit A3 with your comments
8	Issuance of final audit report by auditors after review by Agency
9	Implementation of audit results by the Agency
10	Annual Activity Report (AAR) of the Agency

## 2. Unit costs - type of supporting documents

Unit costs	What is covered?	Supporting documents
Contribution to participation costs	Including tuition fees, full insurance cover, library and laboratory costs, and any other mandatory costs	EMJMD website Consortium agreement Student agreement
Contribution to travel costs	Travel costs	Place of residence (PRADO) Distance calculator Bank transfer(s)
Contribution to installation costs (only resident in PC)	Installation (including visa cost, residence permit, etc.)	Place of residence (PRADO) Bank transfer
Living allowance (max 24 months)	Subsistence costs	Student application file Mobility track Place of residence (PRADO) Degree and diploma supplement Monthly bank transfers

## 3.1. Others checks performed during audit

- Existence of student application file (1<sup>st</sup> higher education degree, no double EU funding)
- Partner country student not resident or main activity > 12 months over 5Y period backwards from submission deadline
- Mandatory mobility, ECTS per mobility track, full-time enrolment, not more than 3 students from same country/same nationality, degrees/joint diploma supplement, course interruption, drop-out, minimum insurance requirements, etc.

## 3.2. Others checks performed during audit

- Minimum of 75% of EMJMD scholarships (H1 + H4) awarded to students from Partner countries
- Student application and selection, insurance cover, fee waiver for participation cost in excess of unit cost, visibility, etc.
- Management costs include the guest lecturers/invited scholars invited to contribute to the EM JMD teaching and training activities. Scholars' engagement in terms of mobility duration, origin and hosting HEI, report on activities carried out, etc.

## 4. Most frequent errors found through audits

- 1) Mandatory mobility (at least two Programme countries) not respected (e.g. 'virtual mobility')
- 2) Monthly subsistence is not stopped immediately in case of a drop-out
- 3) Student is not in correct category – Programme or Partner country
- 4) Place of residence is not right; be careful with students coming from geographical windows
- 5) Missing, supporting documentation to substantiate the unit cost



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# Thank you for your attention

FROM  
ERASMUS  
TO  
**ERASMUS+**  
A STORY OF  
**30 YEARS**

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