

D. QUIVY
Réviseur d'Entreprises
167, avenue Milcamps
1030 Bruxelles

INDEPENDENT AUDITOR'S REPORT OF FACTUAL FINDINGS ON
COSTS CLAIMED UNDER THE GRANT AGREEMENT NUMBER
VS/2019/0115 – DG EMPLOYMENT

Beneficiary :

European Disability Forum EDF
Avenue des Arts, 7/8
1210 Brussels
Belgium

I, Danielle Quivy, Réviseur d'Entreprises, established 167 avenue Milcamps, 1030 Brussels, hereby certify that:

- I have conducted an audit relating to the cost declared in the Financial Statement of European Disability Forum hereinafter referred to as beneficiary, to which this audit certificate is attached, and which is to be presented to the Commission under the Grant Agreement VS/2019/0115 for the accounting year starting 1 January and ending 31 December 2019.
- I confirm that my audit was carried out in accordance with generally accepted auditing standards respecting ethical rules and on the basis of the relevant provisions of the above referenced agreement and its annexes.

The above-mentioned Financial Statement was examined and all tests of the supporting documentation and accounting records deemed necessary were carried out in order to obtain reasonable assurance that, in my opinion, based on my audit:

- the amount of the total eligible costs ((€ 1.444.576,26 (*one million four hundred forty four thousand five hundred and seventy six EURO and twenty six cents*))) declared in the attached Financial Statement is complying with the following cumulative conditions:
 - they are actual;
 - they are determined in accordance with the beneficiary's accounting principles;
 - they have been incurred during the period covered by the Grant Agreement;



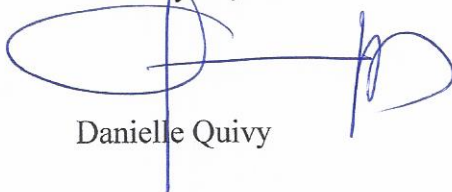
- they are recorded in the accounts of the beneficiary at the date of the establishment of this audit certificate;
- they are exclusive of any non-eligible costs identified below which are established in Article II.19.4 in Annex II of the above-mentioned Grant Agreement:

- ❖ return on capital;
- ❖ debt and debt service charges;
- ❖ provisions for losses or debts;
- ❖ interest owed;
- ❖ doubtful debts;
- ❖ exchange losses;
- ❖ costs of transfers from the Commission charged by the bank of the beneficiary;
- ❖ costs declared by the beneficiary in the framework of another action receiving a grant financed from the Union budget (including grants awarded by a Member State and financed from the Union budget and grants awarded by other bodies than the Commission for the purpose of implementing the Union budget);
- ❖ contributions in kind from third parties;
- ❖ excessive or reckless expenditure;
- ❖ deductible VAT.;

- as declared in the attached Financial Statement, the total amount of income for the period covered by the Grant Agreement is equal to costs ((€ 1.444.576,26 (*one million four hundred forty four thousand five hundred and seventy six EURO and twenty six cents*)));
- accounting procedures used in the recording of eligible costs and income respect the accounting rules of the State in which the beneficiary is established and permit the direct reconciliation between the costs incurred for the implementation of the work programme covered by the Union grant and the overall statement of accounts relating to the beneficiary's overall activity.

I am qualified to deliver this Audit Certificate. As declared in the attached Financial Statement, the beneficiary paid for this audit certificate a price equal to € 5.500,00 VAT included.

February 27, 2020



Danielle Quivy