

**Order No 15/2021
of 24 February 2021
by the Director of the National Science Centre
establishing a procedure for auditing undertakings
selected in the calls funded by the National Science Centre**

Pursuant to Article 2 (3) of Annex 1 to Order No 82/2020 of the NCN Director amending the Organizational Regulations of the National Science Centre's Office and pursuant to the tasks of the Scientific Coordinators of the National Science Centre of 6 November 2020, it is hereby decided as follows:

Article 1

A procedure is hereby established for auditing research projects, post-doctoral fellowships and doctoral scholarships referred to in Article 20 (1) (d) of the Act on the National Science Centre of 30 April 2010; fellowships in foreign research teams implementing ERC grants; other research activities funded by the National Science Centre within the scope of its tasks; research components of projects funded within the framework of programmes launched by other research funding institutions, recommended for funding under the calls launched by the National Science Centre after 15 March 2021.

Article 2

The audit proceedings laid down in any former orders by the Director of the National Science Centre shall apply to the undertakings mentioned in Article 1 recommended for funding in the calls launched before 15 March 2021.

Article 3

The audit proceedings referred to in Article 1 hereof is laid down in Annex 1 hereto.

Article 4

The Order shall come into force on the date of its signature.

Director
of the National Science Centre

The English version of this Order does not constitute a sworn translation and has been prepared as an auxiliary document for your convenience. In case of any doubts as to the interpretation of its provisions, the Polish version shall prevail.

Annex 1 to Order No 15/2021
of 24 February 2021
by the Director of the National Science Centre
establishing a procedure for auditing
undertakings selected in the calls funded by
the National Science Centre

PROCEDURE FOR AUDITING UNDERTAKINGS SELECTED IN THE CALLS FUNDED BY THE NATIONAL SCIENCE CENTRE

§1. Definitions

Wherever this procedure refers to:

- 1) NCN, it shall mean the National Science Centre;
- 2) Director, it shall mean the Director of the National Science Centre;
- 3) Project, it shall mean any NCN-funded undertakings selected in the calls for proposals, in particular research projects, post-doctoral fellowships and doctoral scholarships referred to in Article 20 (1) (d) of the Act on the National Science Centre of 30 April 2010 (consolidated text in Journal of Laws of 2019, item 1384); fellowships in foreign research teams implementing ERC grants; other research activities funded by the National Science Centre within the scope of its tasks; research components of projects funded within the framework of a programme launched by other research funding institutions;
- 4) Host Institution, it shall mean the Host Institution that has been awarded Project funding by the National Science Centre;
- 5) Audit Team, it shall mean a team established by the NCN Director to audit the Project;
- 6) Auditor, it shall mean a member of the Audit Team;
- 7) Auditor in charge of an Audit, it shall mean the member of the Audit Team appointed by the NCN Director as coordinator of audit proceedings;
- 8) Expert, it shall mean an expert in research or expert in finance, who acts as a member of the Audit Team;
- 9) External Expert, it shall mean an external expert appointed by the Director who is not a member of the Audit Team;
- 10) ACT, it shall mean the Audit and Compliance Team of the National Science Centre; and
- 11) Expert Team, it shall mean a team established pursuant to Article 22 (1) of the Act on the National Science Centre of 30 April 2010 to evaluate the settlement of awarded funds that may be consulted on the findings made in the course of an audit.

§2. General information

1. A Project shall be audited in order to determine its proper implementation, in particular compliance with the funding agreement made in evidence of an actual state established pursuant to the audit criteria, i.e. legitimacy, economy, purposefulness or diligence.
2. Audits shall be conducted by an Audit Team established by the Director, comprising at least two individuals, including at least one member of the ACT pursuant to the document requesting audit, as referred to in § 5 (1).



3. The Director may appoint an independent expert reviewer for research-related issues and/or for finance-related issues as a member of the Audit Team.
4. An Expert for research must be a person holding at least a PhD degree and having expertise in the domain corresponding to the content of the Project in question.
5. An Expert for finance must be a person with the powers set forth in Article 54 (2) or Article 286 of the Act on Public Finances of 27 August 2009 (uniform text in Journal of Laws of 2019, item 869, as amended).
6. The Director may, at any stage of the audit, ex officio or at the request of an Audit Team member, consult an External Expert in order to examine circumstances of importance for the outcome of the audit proceedings the clarification of which requires additional expertise.

§3. Auditor's rights and obligations

1. Auditors shall have the right to:
 - 1) free access and movement on the premises of the Host Institution;
 - 2) access the documents related to the implementation of the Project under audit, collection, with a receipt of proof issued, and securing original documents appropriate for the scope of the audit, in compliance with the regulations on the protection of confidential information;
 - 3) make, and if necessary commission, copies, scans of and/or extracts from the documents necessary for the audit proceedings, as well as and balances or calculations; if necessary, request confirmation of compliance of the copies and extracts, as well as the balances and calculations, with the original documents from the Host Institution;
 - 4) receive from the Host Institution – at every stage of the audit – input materials, original data, analyses, results of research related to the implementation of the project;
 - 5) require, from the individuals involved in the project's tasks and its administrative and financial staff, verbal or written explanations, as well as statements, in matters relevant to the scope of the audit;
 - 6) inspect research equipment, devices and other assets of the Host Institution, financed or manufactured with the Projects' resources;
 - 7) process personal data to the extent necessary for the implementation of the statutory tasks of the NCN.

§4. Host Institution's rights and duties

1. Before the commencement of audit proceedings on its premises, the Host Institution shall be required to appoint persons in charge of providing information on the scientific and financial aspects of the research project.
2. The Host Institution shall be obliged to offer the auditors conditions necessary for an efficient audit, in particular providing immediate perusal of the documents required, timely written and verbal explanations in matters related to the audit, and making the necessary equipment available, providing Internet access and, as possible, a separate room for work, with appropriate equipment.
3. The Host Institution (including authorised individuals) shall have the right to submit verbal or written explanations in the course of the audit proceedings and to issue statements on the audit, as well as to apply for supporting the audit documents with specific documents, proofs, balances and reports.

4. The head of the Host Institution shall have the right to raise objections in writing to the findings included in the draft version of the position paper and to apply for an extension of the period for raising objections.

§5. Audit proceedings

1. An audit shall begin with the Director's signing the audit request delivered to the Host Institution.
2. Audits shall be carried out pursuant to a written authorisation issued to each member of the Audit Team by the Director, valid on presentation with an ID document.
3. The audit shall be carried out remotely or on the Host Institution's premises during its normal time of operations, should it be in the interest of the audit, also outside working hours and on weekends and public holidays.
4. In the case of remote audit, the Host Institution shall deliver the Project-related documents by means of electronic tools.
5. In the case of remote audit, persons designated by the Host Institution or other persons involved in the Project may be contacted by means of a video conference.
6. The Expert reviewers shall determine facts concerning the implementation of the Project in the form of an opinion.
7. The findings of the audit made by the members of the Audit Team shall be described in the draft version of the position paper, which shall be shared with the head of the Host Institution.
8. The Host Institution shall have the right to raise written objections to the findings included in the draft version of the position paper within 7 business days of the date of its service.
9. Upon the Host Institution's request, within the period specified in Section 8, this period may be extended to a date named by the Director.
10. The Director shall have the right, at any time, ex officio or at the request of the Host Institution, to correct clerical errors or other obvious mistakes affecting the findings presented in the draft version of the position paper. The draft version of the position paper to which corrections ex officio have been made shall be presented to the head of the Host Institution alongside information on the changes applied to it and a note on the right to raise objections within 7 days of its service.
11. Objections to the draft version of the position paper shall be examined by the Director, who in writing shall inform the appellant of the decision.
12. The Director may:
 - 1) reject objections raised by an unauthorised individual, or raised after the deadline;
 - 2) accept objections as valid in full or in part;
 - 3) dismiss objections.
13. The Host Institution may, at any time, withdraw the objections submitted. Withdrawn objections shall not be examined.
14. Should the Host Institution raise objections to the findings of the audit, the Director may request the Experts to take position on the objections.
15. When examining objections, the Director shall have the right to request that the Host Institution present documents or written explanations concerning the Project under audit.
16. Should new circumstances arise, which may affect the findings included in the draft version of the position paper, the text of the draft version of the position paper may be altered. An altered draft version of the position paper shall be delivered to the head of the Host Institution. The Host Institution may raise written objections outlined in § 5 (9) hereof.

17. In order to make a final decision on the objections and draft the position paper, the Director may consult the Expert Team on the findings made in the course of an audit.
18. Should no objections be raised or accepted, a position paper shall be written, which incorporates the findings set forth in the draft version of the position paper.
19. Should objections be accepted in full or in part, a position paper shall be written based on the text of the draft version of the position paper and the objections raised.
20. The position paper shall be appended, as necessary, with:
 - 1) recommendations on the removal of irregularities and oversights;
 - 2) a request for a return of incorrectly disbursed funding;
 - 3) suggested improvements of the Host Institution's operations with regard to projects funded by the NCN;
 - 4) a deadline for the submission of the information on complying with the recommendations and also on the steps taken or the reasons why they have not been taken.
21. An audit is concluded on the date of signing the position paper by the Director, which is presented to the head of the Host Institution.
22. The position paper cannot be appealed against.
23. The Director may withdraw from the audit at any time, having notified the Host Institution thereof in advance.
24. Pursuant to the rules outlined in detail in the funding agreement, an audit may constitute legal basis for the suspension of Project funding or termination of funding and termination of the funding agreement by the NCN with immediate effect.