

Annex 1
to Order No 18/2025
of 7 March 2025
by the Director of the National Science Centre
introducing guidelines for auditors of research projects
funded by the National Science Centre

**Guidelines for auditors of research projects funded
National Science Centre under its calls for proposals**

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I. Legal basis

The legal basis for external audits:

1. Act on the National Science Centre of 30 April 2010 (consolidated text in Journal of Laws of 2023, item 153); and
2. Research Project Funding Agreement.

II. Selection of External Auditors

Auditors shall be selected by the auditees pursuant to the public procurement regulations / competitiveness principles.

To be eligible for auditor, one must:

1. meet the terms and conditions laid down in Article 286 of the Act on Public Finance of 27 August 2009 (consolidated text in Journal of Laws of 2024, item 1530, as amended)
2. be legal person or organisational entity without legal personality who employs, for audit purposes, persons who meet the terms and conditions laid down in Article 286 of the Act on Public Finances of 27 August 2009 (consolidated text in Journal of Laws of 2024, item 1530, as amended);

An auditor must not:

1. be a subsidiary of the auditee;
2. have audited the auditee's financial statements within 3 years preceding the audit.

The external auditor and audit participant (s) shall be impartial and independent of the auditee. A written declaration of audit impartiality and independence shall be delivered to the National Science Centre by both the external auditor and audit participant(s), together with an opinion and external audit report (either as a separate document or as part of the report). A separate declaration shall be signed by the external auditor and person(s) involved in the audit with a qualified electronic signature or equivalent signature.

The auditor shall be bound by the confidentiality obligation and shall not breach any secrets of the auditee for the purposes of the unfair competition provisions. The auditor shall provide the Director of the National Science Centre and persons authorised thereby with any audit-related information.

The auditor shall keep the external audit documents for a period of 5 years of the end of the audit year.

III. Eligibility of External Audit Costs

In the case of research projects funded by the National Science Centre, the auditee shall bear the external audit costs paid as indirect project costs or auditee's funds.

IV. External Audit Objectives

The external audits shall be conducted to verify financial and formal aspects of the project and other obligations under the proposal, decision and/or funding agreement as well as to secure the auditor's opinion, particularly with regard to:

1. costs and anticipated financial outcomes, formal aspects of the project and other obligations arising under the proposal, decision and/or funding agreement;
2. credibility of figures and descriptions in the project-related documents; and
3. proper accounting records of economic operations, separate for each project.

V. Scope of External Audits

An external audit of research projects funded by the National Science Centre shall involve an examination of documents and internal control procedures with regard to disbursement and settlement of awarded funds, procedures of approving the eligible expenditures in terms of proper accounting and eligibility, and with regard to the project reporting, with special reference to the implementation of the funding agreement for a research project.

The auditor shall verify the expenditures that have been incurred according to a sample allowing the auditor to issue a binding opinion and report. The sample shall cover at least 30% of the cost incurred under each budget category. In well-justified cases, in particular when non-eligible costs are identified, the sample shall be increased.

If a research project is performed by a group of entities, the auditor shall verify the expenditure according to the sample, where each cost category shall cover at least 30% of the cost incurred by the leader and partner(s) within the group of entities.

External auditors shall make sure that:

1. the project complies with the funding agreement, e.g. the project costs are eligible;
2. the project costs are properly accounted for, reasonable, well-documented and kept separate in the accounting records;
3. the project costs were paid;
4. the project reports are credible and have been drafted on time (it does not apply to scientific issues);
5. the project documents are properly stored and secured;
6. applicable national and EU laws, including accounting, public procurement and public finances regulations (including fiscal discipline), are followed;
7. the principal investigator complies with the obligation to reside in Poland for at least 50% of the project duration period and be available to the host institution for the project;
8. the National Science Centre's logo and full name in Polish (*Narodowe Centrum Nauki*) or English (National Science Centre, Poland) as well as correct project

- registration number, are displayed on the research equipment and devices purchased or manufactured under the project;
9. the National Science Centre's full name in Polish (*Narodowe Centrum Nauki*) or English (National Science Centre, Poland) as well as correct project registration number, are included in the publications and papers resulting from the project;
 10. the call documents under the Regulations on awarding funding for research tasks funded by the National Science Centre and Regulations for awarding scholarships in the NCN-funded research projects, as regards the selection and employment/ involvement of post-docs and scholarship recipients, are correct;
 11. the internal control system for the project (including monitoring) is in place; and
 12. findings and recommendations from former controls and audits have been implemented.

VI. External Audit Date

An external project audit shall start once 60% of the project costs (direct costs and indirect costs) have been incurred and shall end on the end date of the research project.

If a project is performed over several years and funding is divided into stages, the foregoing sentence shall apply to each stage of the project funding.

An audit shall cover the period from the date the costs are found eligible until the final settlement period defined on a monthly basis, preceding the launch date of the audit, subject to the percentage threshold laid down in the first sentence of Section VI.

VII. External Audit Report

The auditor shall draft a written external audit report with the opinion on the basis of the documents collected.

The external audit report shall include:

1. date of report;
2. auditee's name and address;
3. name, number and title of the project;
4. declaration of audit impartiality and independence by the external auditor and audit participant(s);
5. auditors' names and powers. The auditee shall keep the documents confirming auditors' powers to conduct an audit and present them to the National Science Centre at its request;
6. audit objectives;
7. personal and material scope of the audit;
8. audit dates;
9. evaluation of the relevance and efficiency of the management control system used by the auditee within the scope of the audit;
10. information on the sample size and selection method;



11. audited costs and expenditures (name, amount including direct costs and indirect costs, accounting document ref. no.);
12. information on total funds (total direct costs and indirect costs) used in the audited period;
13. percentage of the project funds used in the audited period, as of the audit launch date;
14. information that:
 - a) the principal investigator complies with the obligation to reside in Poland for at least 50% of the project duration period and be available to the host institution for the project,
 - b) the affiliated institutions are identified in publications and studies resulting from the project and research equipment is labelled pursuant to the funding agreement,
 - c) the call documents concerning selection and employment/ involvement of post-docs and scholarship recipients, are correct.
15. presentation of the auditor's findings within the scope identified in Section V hereof;
16. identification of irregularities and/or shortcomings in the audited project and examination of their causes and effects;
17. recommendations on the removal of irregularities and/or shortcomings identified in the audited project; and
18. qualified electronic signature or equivalent signature of the external auditor and audit participant(s).

VIII. Auditee's Duties

The auditee shall ensure the conditions necessary for the auditors to perform an audit, in particular:

1. immediately provide the auditors with the required documents (copies thereof certified as "true copies"), as well as extracts, collations, printouts and scans of the same to ensure that the audit objectives are met;
2. make its officers provide the auditors with timely written and spoken explanations on matters covered by the audit, and
3. provide the auditors with access to necessary technical devices, access to the Internet and, if possible, a separate room for work with appropriate equipment.

IX. External Audit Report Dates

The auditor shall provide the auditee with the report, opinion and declaration of audit impartiality and independence within 7 days of the audit end date.

The auditee shall provide the National Science Centre with an audit report signed with a qualified electronic signature or equivalent signature, together with an opinion and declaration of audit impartiality and independence, supported with the viewpoint on the findings outlined in the report (if any), within 14 calendar days of the date of receipt thereof and no later than by the research project end date.