

## ANNEX 2A ASSESSMENT QUESTIONNAIRE

PILLAR	PILLAR SUBJECT TO ASSESSMENT <sup>(1)</sup>
1 INTERNAL CONTROL	YES
2 ACCOUNTING	YES
3 EXTERNAL AUDIT	YES
4 GRANTS	YES/NO <remove what is not applicable>
5 PROCUREMENT	YES/NO <remove what is not applicable>
6 FINANCIAL INSTRUMENTS <sup>1</sup>	YES/NO <remove what is not applicable>
7 EXCLUSION FROM ACCESS TO FUNDING	YES
8 PUBLICATION OF INFORMATION ON RECIPIENTS	YES
9 PROTECTION OF PERSONAL DATA	YES

*(1) The entity/auditor should state here YES or NO to indicate whether the pillar is subject to assessment.*

***Pillars 1, 2, 3, 7, 8 and 9 are always subject to assessment.***

***Pillars 4 to 6 may be subject to the assessment, depending on the nature of the implementation tasks to be entrusted.***

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<sup>1</sup> The reference to 'financial instruments' is deemed to also include budgetary guarantees.

## PURPOSE AND USE OF THIS DOCUMENT

- 1 In a first phase, the entity will be requested to complete relevant questions in Annex 2a and to submit a completed Annex 2a to the contracting authority (if different to the entity itself) and the auditor.

Attention: the entity is requested to complete questions indicated with 'to be completed by entity', 'TBCBE' in the column with the heading 'Entity comments'. Key questions must only be completed by the auditor based on its professional judgement and the assessment procedures and tests performed.

The contracting authority will provide a completed Annex 2a questionnaire to the auditor as soon as possible after the auditor has been contracted but prior to the start of the auditor's assessment procedures.

- 2 In a second phase, Annex 2a will become a support tool used by the auditor to design, plan and perform the assessment procedures and to take into account the criteria which the European Commission deems essential or important for the entity subject to assessment to comply with.

The completed questionnaire is an essential source of assessment information and evidence for the auditor. However, it is by no means the only source to be used by the auditor to plan and perform assessment procedures and to draw conclusions. All information completed and provided by the entity is subject to the assessment procedures the auditor deems necessary. The auditor must not rely on information until it has ensured through assessment procedures that the information is sufficiently accurate and complete for the purpose of the assessment and to arrive at informed conclusions for key questions.

Hence the auditor may modify, complete and add information in the 'Auditor comments' column as it sees fit. The auditor may also add additional questions if it considers that this is necessary to arrive at an informed conclusion for key questions.

Use of the column 'Auditor comments' — It is highly recommended that the auditor uses as much as possible comments and narratives in summary form to avoid entering lengthy texts in the 'Auditor comments' column. The auditor may adapt the width and/or length of this column to enter information and comments. Alternatively, the auditor may use attachments (e.g. long narratives and/or documents obtained from the entity) which can be referred to.

The auditor remains fully responsible at all times for designing, planning and performing the assessment procedures it deems necessary to arrive at a conclusion for each pillar covered by the assessment. The auditor must take into account the specific engagement circumstances and apply professional judgement throughout the assessment process.

PILLAR 4 — GRANTS

KEY QUESTION (level 1)

Auditor comments

Does the entity apply appropriate rules and procedures for providing financing from EU funds through grants and in accordance with the criteria set by the European Commission?

Guidance

The entity may conclude grant contracts directly with **grant beneficiaries**<sup>2</sup>. **A grant is a financial contribution by way of donation given to a specific beneficiary to finance activities carried out by the beneficiary or to finance the operation (i.e. the operating costs) of the beneficiary.**

The entity should have procedures in place which ensure, to a reasonable extent, that these grant beneficiaries meet requirements for internal control, accounting and external audit. The principles of a grant system must be stated in a well-defined and transparent legal and regulatory framework that clearly establishes appropriate policies, procedures, accountability and controls. While the grant system operates within its own framework, it benefits from the overall control environment, including public access to information, internal controls operated by the entity, the entity's accounting system and external audit.

The Commission may accept that **grant** rules and procedures are appropriate if the following conditions are met:

- (a) they comply with the principles of proportionality, sound financial management, equal treatment and non-discrimination;
- (b) they ensure transparency, with adequate publication of calls for proposals, direct award procedures being limited to reasonable amounts or being duly justified;
- (c) they prevent conflicts of interest throughout the entire grant award procedure;

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<sup>2</sup> The notion of 'grant beneficiaries' is to be understood in a broad sense, i.e. it may also include partner/beneficiary countries and the entity's implementing partners.

1 LEGAL AND REGULATORY FRAMEWORK — questions/criteria		Entity comments	Auditor comments
<b>Key question (level 2):</b> Does the entity have a <b>clear legal and regulatory framework</b> for providing grants?			
1.1	What types of grants does the entity provide? Does the framework properly define the term 'grants' and the forms of grants (e.g. maximum amount, percentage of total (eligible) cost of the action, use of lump sum financing etc.)?	TBCBE	
1.2	For grants awarded following calls for proposals, are there guidelines for grant applicants and do these guidelines clearly describe procedures and rules from the application to the award of grants? <ul style="list-style-type: none"> <li>- Are these guidelines published and easy accessible?</li> <li>- Do the guidelines clearly describe key principles (see below) and key issues such as eligibility rules, supporting documents required and provide a description of the activities/action?</li> <li>- Do the guidelines include documents such as grant application forms and action budget templates?</li> <li>- Are means of redress available, easily accessible, transparent, non-discriminatory, efficient and effective? Are beneficiaries/applicants informed about their rights throughout the process?</li> </ul>	TBCBE	

**PILLAR 4 — GRANTS**

<b>PILLAR 4 — GRANTS</b>			
<b>1 LEGAL AND REGULATORY FRAMEWORK (cont'd) — questions/criteria</b>		<b>Entity comments</b>	<b>Auditor comments</b>
1.3	<p>Does the entity use standard templates for grant contracts?</p> <p>Do the contract templates allow for actions/activities to be clearly defined?</p> <p>Are all beneficiaries identified in contracts?</p> <p>Do contracts specify at least the subject, the beneficiary/ies, the duration, the maximum amount of funding, a budget for the action or work programme and the responsibilities of the beneficiary/ies?</p>	TBCBE	
1.4	<p>Do contracts clearly set out the conditions, rules and criteria that must be respected?</p> <p>If a grant is awarded to several entities, do the grant contracts clearly set out the obligations and responsibilities of the coordinator, if any, and of the other beneficiaries, and the conditions for adding or removing a beneficiary?</p> <p>Amendments to grant contracts must not involve any changes that would influence the grant award decision or the equal treatment of applicants, where relevant. Are these criteria respected?</p> <p>Are there basic rules for eligible costs (e.g. actual costs incurred by the grant beneficiary)?</p>	TBCBE	

**PILLAR 4 — GRANTS**

2 PRINCIPLES — questions/criteria	Entity comments	Auditor comments
<p><b>Key question (level 2):</b> are the following <b>principles</b> integrated in the procedures, rules and criteria of the entity's grant award system: transparency, equal treatment, eligibility criteria and avoiding conflicts of interest?</p> <p>These principles must be integrated in the procedures, rules and criteria of the entity's grant award system in accordance with the overarching principle of <b>proportionality</b>. Principles are not absolute and a limited number of exceptions can be laid down provided that they are clearly stated, reasonable and justified.</p>		
<p>2.1 <u>Transparency</u> Are calls for proposals published widely and in an easily accessible way? Do grant applicants have sufficient time to submit proposals?</p>		
<p>2.2 <u>Equal treatment</u> Are calls for proposals evaluated by an evaluation committee which is impartial and which uses clear and published criteria? Are selections and awards performed on the sole basis of the application? Is communication with grant applicants allowed in these phases?</p>		
<p>2.3.1 <u>Eligibility criteria</u> Does the grant award system provide eligibility criteria which are transparent and non-discriminatory? Are eligibility criteria published and easy accessible?</p>		
<p>2.3.2 <u>Eligibility criteria</u> Are there eligibility criteria for grant applicants (e.g. legal and administrative status and rules on nationality)?</p>		
<p>2.3.3 <u>Eligibility criteria</u> Are there eligibility criteria for the actions to be financed by the grants (e.g. types of activities, sectors or themes and geographical areas covered by the grant)?</p>		

**PILLAR 4 — GRANTS**

<b>2 PRINCIPLES (cont'd) — questions/criteria</b>		<b>Entity comments</b>	<b>Auditor comments</b>
2.5	<u>Avoiding double funding</u> Does the grant award system include basic rules which make it clear that the same costs cannot be financed twice for the same action?		
2.6	<u>Avoiding conflicts of interest</u> Does the grant award system include procedures and rules to prevent conflicts of interest throughout the grant award process?		

PILLAR 4 — GRANTS		
3 GRANTS PROCEDURES — questions/criteria	Entity comments	Auditor comments
<b>Key question (level 2):</b> does the entity apply appropriate rules and procedures for providing grants?		
3.1 <u>Publication of call for proposals</u> — Does the entity apply appropriate rules and procedures for the publication of calls for proposals?		
3.1.1	Are calls for proposals published in national/international media (e.g. press, internet)?	TBCBE
3.1.2	Are relevant documents available and easy accessible (e.g. on websites) for grant applicants? Relevant documents may include: guidelines for applicants including important criteria such as eligibility rules for applicants, actions and expenditure, grant application forms, grant agreement or contract templates and annexes.	TBCBE
3.1.3	Does the grant award system provide the possibility to award grants without a call for proposals (i.e. direct award)? Are conditions for a direct award procedure strictly defined and limited to exceptional and duly justified situations e.g. grants to beneficiary countries, crisis situations, monopoly situations or similar cases?	TBCBE
3.1.4	Does the grant award system provide a support and information function (e.g. are information sessions with potential applicants organised, is there a contact point / helpdesk function, is there a FAQ mechanism, handbooks)?  - Is it possible for grant applicants to submit questions after publication of the call for proposals and before the deadline for submitting proposals?  - Are answers to questions of an applicant shared with other applicants?	TBCBE

PILLAR 4 — GRANTS		
3 GRANTS PROCEDURES (cont'd) — questions/criteria	Entity comments	Auditor comments
3.2 <u>Submission of proposals</u> — Does the entity apply appropriate rules and procedures for the submission of proposals?		
3.2.1	<p>Does the entity have procedures in place for the receipt, registration and keeping of proposals made by grant applicants?</p> <p>Does the entity use electronic/IT systems to register and process grant applications? Are there measures and controls in place which ensure integrity, availability and, where appropriate, confidentiality of documents and the protection of personal data?</p>	TBCBE
3.2.2	Are deadlines for the submission of proposals communicated to grant applicants?	TBCBE
3.3 <u>Security and confidentiality of proposals</u> — Does the entity apply rules and procedures which guarantee the security and confidentiality of proposals?		
3.3.1	<p>Does the grant award system include rules which ensure security and confidentiality of proposals submitted, in particular by:</p> <ul style="list-style-type: none"> <li>- ensuring that measures are in place for the security and storage of proposals (e.g. keeping a document register, numbering all documents or having a central storage area for all documents), as well as for limiting access to documents; and</li> <li>- considering electronic security issues and having documented processes for electronic storage and communication (e.g. proposals submitted electronically are safeguarded from access before the closing time; the system has the capacity to reject late proposals automatically).</li> </ul>	TBCBE

**PILLAR 4 — GRANTS**

3 GRANTS PROCEDURES (cont'd) — questions/criteria	Entity comments	Auditor comments
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3.4 <u>Receipt, registration and opening of the proposals</u> — Does the entity apply appropriate rules and procedures for the receipt, registration and opening of the proposals?		
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3.4.1	<p>Does the grant award system lay down procedures for the opening of the proposals, in particular by:</p> <ul style="list-style-type: none"> <li>- having an evaluation committee open and authenticate proposals as soon as possible after the designated time;</li> <li>- specifying criteria for the nomination of the members of the committee;</li> <li>- performing the opening of proposals in a context where basic information on the proposals is disclosed and recorded in official minutes;</li> <li>- specifying clear policy-defining circumstances under which proposals would be invalidated (e.g. proposals received after the closing time are invalidated unless this was due to an error by the grant awarding entity; criteria for the eligibility of tenderers);</li> <li>- ensuring that any clarification of submitted proposals does not result in substantive alterations after the deadline for submission; and</li> <li>- ensuring that a clear and formal report of all the proposals received is produced before passing them to the officers responsible for their evaluation.</li> </ul>	TBCBE	
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PILLAR 4 — GRANTS		
3 GRANTS PROCEDURES (cont'd) — questions/criteria	Entity comments	Auditor comments
3.5 <u>Selection and evaluation procedures</u> — Does the entity apply appropriate rules and procedures for the selection and evaluation of grant proposals?		
3.5.1 <i>Evaluation officers / committee (for evaluation committee guidance see procurement)</i> <ul style="list-style-type: none"> <li>- Are selection and evaluation procedures performed by more than one evaluating official or preferably a committee?</li> <li>- Are criteria for the nomination of the evaluation committee specified? Depending on the value of the proposals and the level of risk, the committee could include not only officials from different departments with no hierarchical links but also possibly external experts.</li> <li>- Are the role, function, composition and operating rules of the evaluation committees described? Are the responsibilities of the non-voting chairperson and the voting members of the committee clearly described?</li> <li>- Are there procedures for the keeping of and access to (confidential) proposal documents?</li> <li>- Are officials in charge of the evaluation not in a conflict of interest situation (e.g. through mandatory disclosure) and are they bound by confidentiality requirements? In the case of an evaluation committee, integrity and professional considerations must be taken into account when selecting members.</li> <li>- Are all relevant aspects of the evaluation included in a written report signed by the evaluation officers/committee?</li> </ul>	TBCBE	

**PILLAR 4 — GRANTS**

<b>3 GRANTS PROCEDURES (cont'd) — questions/criteria</b>		<b>Entity comments</b>	<b>Auditor comments</b>
3.5.2	<p><i>Administrative and formal checks</i></p> <p>Are proposals made subject to administrative and formal checks by the evaluation committee or by other staff, in which case the results of their work need to be reviewed by the committee?</p> <p>Do these checks focus on a full and correct completion of the grant application form and the submission of all required supporting documents?</p> <p>Can these checks result in the rejection of an application, which means that a proposal is not considered for further evaluation?</p> <p>Is it possible for applicants to provide, within a set deadline, missing information or supporting documents or to provide clarification?</p>	TBCBE	
3.5.3	<p><i>Eligibility</i></p> <p>Are proposals made subject to eligibility checks by the evaluation committee or by other staff, in which case the results of their work need to be reviewed by the committee?</p> <p>Are these checks performed on the basis of a checklist with eligibility criteria?</p> <p>Note: these criteria may include eligibility criteria for grant applicants (e.g. legal and administrative status, rules on nationality and grounds for exclusion) and eligibility criteria for the actions to be financed by the grants (e.g. types of activities, sectors or themes and geographical areas covered by the grant).</p> <p>Do these checks involve a review of required supporting documents?</p> <p>Can these checks result in the rejection of an application, which means that a proposal is not considered for further evaluation?</p>	TBCBE	

**PILLAR 4 — GRANTS**

<b>3 GRANTS PROCEDURES (cont'd) — questions/criteria</b>		<b>Findings</b>
3.5.4	<p><i>Financial and operational capacity</i></p> <p>Are proposals made subject to checks of financial and operational capacity by the evaluation committee or by other staff, in which case the results of their work need to be reviewed by the committee?</p> <p>Are these checks performed on the basis of a checklist with criteria?</p> <p>Does the grant award system provide clear, objective and non-discriminatory criteria for assessing that applicants have sufficient financial and operational capacity?</p> <p>Are these criteria specified and notified in the call for proposals?</p> <p>Note: 'Financial capacity' refers to the availability of stable and sufficient sources of financing to ensure operating performance throughout the action period. 'Operational capacity' refers to available professional competence, skills, qualifications and experience to complete the proposed action. Assessments can be made on the basis of the supporting documents to the proposal, such as financial statements and audit reports, and proof of actions completed by the applicant.</p> <p>Can these checks result in the rejection of an application, which means that a proposal is not considered for further evaluation?</p>	TBCBE
3.5.5	<p><i>Design and content of the action</i></p> <p>Does the grant award system provide clear procedures, rules and criteria for the evaluation of proposals against set objectives? Key issues may include: design of the action, priorities, type of activities, quality aspects, expected impact, sustainability, efficiency and effectiveness, visibility.</p> <p>Is use being made of an evaluation grid which sets out all relevant evaluation criteria? Do evaluation grids include a scoring of the key aspects of the evaluation?</p>	TBCBE

**PILLAR 4 — GRANTS**

<b>3 GRANTS PROCEDURES (cont'd) — questions/criteria</b>		<b>Entity comments</b>	<b>Auditor comments</b>
3.5.6	<p><i>Conclusions of the evaluation committee</i></p> <p>Does the evaluation committee draw up and sign an evaluation report of all proposals ranked by scores attributed to the proposals? Are completed evaluation grids attached to this report?</p> <p>Do these reports provide clear conclusions as to successful and unsuccessful applicants?</p>	TBCBE	
3.6 <u>Awarding of grants</u> — Does the entity apply appropriate rules and procedures for the award of grants?			
3.6.1	Is the decision to award a grant taken at an appropriate level (e.g. proposal made by the evaluation committee and formal decision taken by the entity's senior management)?	TBCBE	
3.6.2	<p>Do grant decisions have an appropriate form (are decision templates available)?</p> <p>Do grant decisions specify: the total amount of funding; details of the grant beneficiary; the title/description of the action/activity; where relevant, the reasons for the award, particularly if these are not in line with the opinion of the evaluation committee; the names of rejected applicants and the reasons for rejection.</p>	TBCBE	
3.6.3	Are specific decisions taken with regard to unsuccessful applications?	TBCBE	

**PILLAR 4 — GRANTS**

3 GRANTS PROCEDURES (cont'd) — questions/criteria	Entity comments	Auditor comments
3.7 <u>Notification and post-award publication</u> — Does the entity apply appropriate rules and procedures for the notification and publication of the grant awards?		
3.7.1 <i>Notification of grant award to applicants</i> Are successful applicants notified in writing about the grant award and relevant details (e.g. at least the amount of funding) soon after the award decision has been taken?  Are unsuccessful applicants notified in writing about the grant award soon after the award decision has been taken and are the reasons for rejecting their application provided?	TBCBE	

PILLAR 4 — GRANTS		
3 GRANTS PROCEDURES (cont'd) — questions/criteria	Entity comments	Auditor comments
3.8 <u>Grant contracts</u> — Does the entity apply appropriate rules and procedures for concluding grant contracts?		
3.8.1	Does the entity conclude grant contracts with applicants/beneficiaries soon after the award decision has been taken?	TBCBE
3.8.2	Do grant contracts include conditions and rules for the payment of grants such as supporting documents, suspension/termination/reduction of grants in case of poor/partial/late implementation? Do beneficiaries have the opportunity to make observations on these matters?	TBCBE
3.8.3	Does the entity have procedures in place to verify that costs declared by beneficiaries in their payment requests (e.g. a declaration in the form of a financial report) are real, accurate, properly recorded and eligible in accordance with the conditions of the grant contract?	TBCBE
3.8.4	Does the entity have in place: - procedures to suspend/terminate the implementation of a grant or grant payments, or the participation of a beneficiary in the event that irregularities or fraud or breach of contractual conditions have occurred? - appropriate rules and procedures to recover funds unduly paid, including where appropriate by bringing legal proceedings and by endeavouring to assign claims against its grant beneficiaries to the contracting authority or the European Commission?	TBCBE
3.8.5	Do grant contracts set out requirements for <b>internal control, accounting</b> (including financial reporting) and <b>external audit</b> ?	TBCBE
3.8.6	Does the entity have procedures in place which ensure, to a reasonable extent, that grant beneficiaries meet the (contractual) requirements for internal control, accounting and external audit?	



PILLAR 7 — EXCLUSION FROM ACCESS TO FUNDING		
KEY QUESTION (level 1)	Auditor comments	
Does the entity apply appropriate rules and procedures for excluding third parties from access to funding through procurement, grants and/or financial instruments <sup>3</sup> ?		
1. LEGAL AND REGULATORY FRAMEWORK	Entity comments	Auditor comments
Key question (level 2): Does the entity have a clear legal and regulatory framework for exclusion from funding?	TBCBE	
2. EXCLUSION CRITERIA	Entity comments	Auditor comments
Key question (level 2): Are the following exclusion criteria integrated in the procedures and rules for the award of procurement contracts, grants and/or financial instruments <sup>4</sup> ?	TBCBE	

<sup>3</sup> Reference to financial instruments and EU funds is deemed to include budgetary guarantees.

<sup>4</sup> If the entity applies Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC (Article 57) or national law transposing this Directive, the protection of the EU financial interests shall be considered as equivalent to the Union rules, policies and procedures.

2.1

a) Are third parties excluded from funding if they or a person having powers of representation, decision-making or control over them or a member of their administrative, management or supervisory body have been the subject of a final judgment or of a final administrative decision for one of the following reasons<sup>5</sup>

- a) bankruptcy, insolvency or winding-up procedures;
- b) breach of obligations relating to the payment of taxes or social security contributions;
- c) grave professional misconduct, including mis-representation
- d) fraud;
- e) corruption;
- f) conduct related to a criminal organisation;
- g) money laundering or terrorist financing;
- h) terrorist offences or offences linked to terrorist activities;
- i) child labour and other trafficking in human beings;
- j) irregularity<sup>6</sup>
- k) creating a shell company;
- l) being a shell company

Are there any derogations to the above based on justified grounds, such as:

- o overriding reasons of public interest such as public health or environmental protection?

2.2	- Is proportionality taken into account when deciding on exclusion from funding?		
2.3	- Is the right of defence taken into account when deciding on exclusion from funding?		
2.4	- Is the assessment of remedial measures, put in place by the entity to demonstrate its reliability, taken into account when deciding on exclusion from funding?		

3. PROCEDURES		Entity comments	Auditor comments
<b>Key question (level 2): Does the entity effectively apply rules and procedures for exclusion</b> (in the provision of grants / procurement / financial instruments, as appropriate) based on the requirements mentioned under 2?		TBCBE	
3.1	- Does the entity effectively apply rules and procedures for exclusion in the provision of grants?		
3.2	- Does the entity effectively apply rules and procedures for exclusion in the procurement process?		
3.3	- Does the entity effectively apply rules and procedures for exclusion under financial instruments?		

**PILLAR 8 — PUBLICATION OF INFORMATION ON RECIPIENTS OF FUNDS AND OTHER INFORMATION**

KEY QUESTION (level 1)	Auditor comments	
<p>Does the entity make public the information on fund recipients in an appropriate and timely manner?</p>		
1. LEGAL AND REGULATORY FRAMEWORK — questions/criteria	Entity comments	Auditor comments
<p><b>Key question (level 2):</b> Does the entity have a <b>clear legal and regulatory framework</b> for publication of recipients, covering: (i) adequate publication elements of beneficiaries; (ii) a reference to a common international standard ensuring protection of fundamental rights and commercial interests; and (iii) regular publication updates?</p>	TBCBE	
2. REQUIREMENTS — questions/criteria	Entity comments	Auditor comments
<p><b>Key question (level 2)</b> Are the following requirements integrated in the procedures and rules for publication?</p>	TBCBE	

2.1	<p>- As a general rule, does the entity publish information on the recipients of funds containing at least the following elements: name, locality, nature and purpose and amount?</p> <p>Without prejudice to the rules and procedures on data protection addressed under the data protection pillar, are there any exemptions for justified grounds such as:</p> <ul style="list-style-type: none"> <li>o the entity may waive publication for reasons of confidentiality and security, for example if publication would threaten the rights and freedom of individuals or harm the recipient's commercial interest; or</li> <li>o the entity may waive publication where the contracts are for low amounts?</li> </ul>		
2.2	<p>- Does the entity publish the information regularly (for example: at least once a year)?</p>		
2.3	<p>- Does the entity publish the information adequately based on common international standards? Which ones (for example: IATI, OECD)?</p>		
<p><b>3. PUBLICATION PROCEDURES — questions/criteria</b></p>		<p><b>Entity comments</b></p>	<p><b>Auditor comments</b></p>
<p><b>Key question (level 2): Does the entity effectively apply rules and procedures for publication</b> (in the provision of grants/ procurement / financial instruments, as appropriate) based on the requirements mentioned under 2?</p>		<p>TBCBE</p>	
3.1	<p>- Does the entity effectively apply rules and procedures for publication in the provision of grants?</p>		
3.2	<p>- Does the entity effectively apply rules and procedures for publication in the procurement process?</p>		
3.3	<p>- Does the entity effectively apply rules and procedures for publication under financial instruments?</p>		

**PILLAR 9 — PROTECTION OF PERSONAL DATA**

<b>PILLAR 9 — PROTECTION OF PERSONAL DATA</b>		
<b>KEY QUESTION (level 1)</b>	<b>Auditor comments</b>	
Does the entity ensure protection of personal data equivalent to that referred to in Article 5 of the Financial Regulation <sup>7</sup> ?		
<b>1. LEGAL AND REGULATORY FRAMEWORK</b>	<b>Entity comments</b>	<b>Auditor comments</b>
Key question (level 2): Does the entity have a clear legal and regulatory framework for the protection of personal data?	TBCBE	
<b>2. REQUIREMENTS</b>	<b>Entity comments</b>	<b>Auditor comments</b>

<sup>7</sup> Without prejudice to EU Regulation 2018/1725 and EU Regulation No 2016/679.

<b>Key question (level 2): Are the following requirements integrated in procedures and rules for the protection of personal data?</b>			
2.1	<p>As a general rule, are personal data:</p> <ul style="list-style-type: none"> <li>- processed lawfully, fairly and transparently for the individual in question;</li> <li>- collected for specified, explicit and legitimate purposes and not further processed in a manner not compatible with those purposes;</li> <li>- adequate, relevant and limited to what is necessary for the purposes for which they are processed;</li> <li>- accurate and, where necessary, kept up to date;</li> <li>- kept in a form which permits identification of the individuals for no longer than is necessary for the purposes for which the personal data are processed;</li> <li>- processed in a manner that ensures appropriate security of the personal data?</li> </ul>		
2.2	<p>Do procedures and rules encompass the following principles:</p> <ul style="list-style-type: none"> <li>- right to information;</li> <li>- right to access and rectify or erase personal data;</li> <li>- right to data portability;</li> <li>- right to confidentiality of electronic communications?</li> </ul>		
<b>3. PROCEDURES</b>		<b>Entity comments</b>	<b>Auditor comments</b>
<b>Key question (level 2): Does the entity effectively apply rules and procedures (e.g. appropriate technical and organisational measures) for the protection of personal data (in the provision of grants/ procurement / financial instruments, as appropriate) based on the requirements mentioned under 2?</b>			
3.1	<ul style="list-style-type: none"> <li>- Does the entity effectively apply rules and procedures for the protection of personal data in the provision of grants?</li> </ul>	TBCBE	

3.2	- Does the entity effectively apply rules and procedures for the protection of personal data in the procurement process?	TBCBE	
3.3	- Does the entity effectively apply rules and procedures for the protection of personal data under financial instruments?	TBCBE	