

PROGETTO

YOU(th) CARE for CHANGE: Engaging new generations on innovative, joint and multidimensional actions addressing the Global Challenges
NDICI CSO/2023/173998-2/11

**RICHIESTA DI OFFERTA
PER IL CONFERIMENTO DI N. 1 INCARICO PROFESSIONALE DI
REVISORE PER LA VERIFICA DELLE SPESE DI PROGETTO**

SI RENDE NOTO QUANTO SEGUE**Premesso che:**

- in data 24/07/2023 è stato comunicato a COSPE Onlus che la proposta presentata nel quadro del bando EuropeAid/173998/DH/ACT/Multi-2 - *Raising public awareness of development issues and promoting development education in the European Union* (DEAR Programme) era stata preselezionata dal Comitato di Valutazione;
- in data 14/09/2023 è stato comunicato a COSPE Onlus la definitiva approvazione della proposta di progetto *YOU(th) CARE for CHANGE: Engaging new generations on innovative, joint and multidimensional actions addressing the Global Challenges* - NDICI CSO/2023/173998-2/11 ed il conseguente assegnamento di un contributo finanziario;
- Nel processo di finalizzazione del contratto, tra gli altri requisiti, si rende necessario indicare il nome di un Revisore esterno che rispetti le condizioni dei Termini di riferimento definiti dal contratto con l'Unione Europea;

si richiede un'offerta economica per:

l'individuazione di un Revisore esterno per la verifica e la certificazione delle spese dichiarate nel corso della gestione del progetto. Il Revisore dovrà produrre un rapporto di verifica delle spese al termine di ogni annualità del progetto, conformemente ai Termini di Riferimento in allegato 1 e le normative previste dal contratto con l'ente finanziatore.

ART. 1 - Oggetto dell'incarico

La presente procedura selettiva mediante richiesta di un'offerta economica, è finalizzata al conferimento di n.1 incarico di Revisore esterno dell'iniziativa denominata *YOU(th) CARE for CHANGE: Engaging new generations on innovative, joint and multidimensional actions addressing the Global Challenges* - NDICI CSO/2023/173998-2/11.

I Termini di riferimento che definiscono le modalità che dovranno essere seguite per lo svolgimento dell'incarico sono riportati in allegato 1. Per ulteriori informazioni è possibile rivolgersi a: umiliana.grifoni@cospe.org.

Il partenariato di progetto è composto come segue:

- Capofila: COSPE (Italia)
- Partner: Media Diversity Institute Global, (Belgium), GIOSEF Italy/Giovani Senza Frontiere (Italia); RIPESS Europe – Solidarity Economy Europe asbl (Italia), Groupe de Recherche et de réalisations pour le Développement Rural (GRDR)/Migrantion-Citoyenneté-Développement (Francia); MIO-ECSDE/Mediterranean Information Office for Environment, Culture and Sustainable Development (Grecia); Human Rights Education Youth Network (Francia); Organisation des Jeunes Africains (Marocco)
- Entità affiliate: Institut za medije I razlicitosti – Zapadni Balkan/ Media Diversity Institute Western Balkans (Serbia)
- Associati: Fridays for future Italia (Italia)

I paesi nei quali le attività previste saranno realizzate nei seguenti paesi:

- Paesi dell'Unione Europea: Italia, Spagna, Francia, Belgio, Lussemburgo, Repubblica ceca, Ungheria, Grecia,
- Paesi extra Europei: Albania, Serbia, Tunisia, Marocco.

Il progetto si svilupperà presumibilmente in un arco di 40 mesi salvo proroghe.

Nel corso della durata del progetto, da contratto con il finanziatore, è richiesto al Revisore di svolgere la verifica di tre rendiconti finanziari e di produrre altrettanti (tre) rapporti di verifica delle spese.

Il budget complessivo per la realizzazione delle attività della proposta ammonta a 4.700.000 EURO ci cui il 90% coperto dal contributo dell'Unione Europea.

Il budget per svolgere le attività di verifica delle spese ammonta ad EURO 24.000 (inclusa IVA e oneri previdenziali, ove previsto).

Le suddette cifre sono suscettibili di lievi rimodulazioni connesse ad eventuali modifiche che possano intercorrere nella fase di valutazione per l'approvazione finale del progetto o in corso d'opera nella realizzazione del progetto medesimo.

La presente richiesta di un'offerta economica non costituisce una proposta contrattuale.

COSPE si riserva di sospendere, interrompere, annullare o revocare in qualsiasi momento, per ragioni di sua esclusiva competenza, il procedimento avviato, così come di non dar seguito alla procedura stessa con l'affidamento del servizio nel caso in cui la successiva fase di valutazione non abbia esito positivo.

ART. 2 - Requisiti di partecipazione

Per partecipare alla procedura selettiva i candidati devono possedere, pena l'esclusione, alla data di pubblicazione del presente invito, i seguenti:

a. Requisiti di carattere generale:

- essere uno dei soggetti previsti dall'art. 45 (operatori economici) del D.lgs. 50/2016;
- essere in regola con gli obblighi relativi al pagamento dei contributi previdenziali e assistenziali a favore dei lavoratori (DURC) se sottoposti agli obblighi.

I requisiti di cui sopra devono sussistere al momento della partecipazione alla ricognizione in oggetto e dovranno essere confermati al momento dell'eventuale successivo affidamento ai sensi dell'art. 36 comma 2 lett. a) D.lgs. 50/2016 e mantenuti, pena decadenza dall'affidamento, per tutta la durata del contratto.

b. Requisiti di carattere professionale

I soggetti intenzionati a manifestare interesse in risposta alla presente richiesta devono essere in possesso dei seguenti requisiti professionali:

- Accettando questi ToR, il verificatore delle spese conferma di soddisfare almeno una delle seguenti condizioni:
 - Il verificatore delle spese è membro di un organismo o istituzione contabile o di revisione contabile nazionale che a sua volta è membro dell'International Federation of Accountants (IFAC).
 - Il verificatore della spesa è membro di un organismo o istituzione nazionale di contabilità o di revisione contabile. Sebbene questa organizzazione non sia membro dell'IFAC, il Verificatore delle spese si impegna a intraprendere questa verifica delle spese in conformità con gli standard e l'etica dell'IFAC stabiliti nei presenti ToR.
 - Il Verificatore delle spese è iscritto come Revisore legale nel registro pubblico di un organismo pubblico di controllo in uno Stato membro dell'UE in conformità con i principi di controllo pubblico stabiliti nella Direttiva 2006/43/CE del Parlamento Europeo e del Consiglio (ciò vale per i revisori e le imprese di revisione con sede in uno Stato membro dell'UE).
 - Il verificatore delle spese è registrato come Revisore legale nel registro pubblico di un organismo pubblico di controllo in un paese terzo e tale registro è soggetto ai principi di controllo pubblico come stabilito nella legislazione del paese interessato (questo si applica ai revisori dei conti e ai controlli imprese con sede in un paese terzo).
- non essere stato revocato per gravi inadempienze, negli ultimi tre anni, dall'incarico di Revisore dei conti/sindaco di società ed Enti di diritto pubblico e/o privato.

La modulistica ed alcuni dei documenti probatori che il Revisore è tenuto a verificare sono nella lingua adottata dal programma quale lingua ufficiale (inglese). In considerazione di ciò il Revisore deve garantire la conoscenza di tale lingua.

Il rapporto di verifica delle spese che deve essere redatto dal Revisore alla conclusione di ogni annualità di progetto conforme ai requisiti e formati del finanziatore, deve essere redatto in lingua inglese.

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ART.3 - Presentazione dell'offerta

I soggetti intenzionati a rispondere al presente invito, dovranno inviare la domanda di partecipazione ed una proposta economica in formato libero ai fini dell'affidamento diretto del servizio, entro le **ore 23:59** del giorno **05/10/2023**.

Tale offerta potrà essere redatta in inglese o in italiano.

La **documentazione prevista** deve essere sottoscritta con firma autografa sull'ultima pagina. Eventuali domande incomplete o pervenute oltre il suddetto termine non saranno prese in considerazione.

La domanda dovrà essere datata e sottoscritta dal dichiarante ed indirizzata a:

COSPE
Via Scipio Slataper, 10 - 50134 FIRENZE

Le domande potranno essere presentate **inderogabilmente entro il suddetto termine con le seguenti modalità:**

- avere come oggetto la seguente dicitura: "MANIFESTAZIONE DI INTERESSE PER IL CONFERIMENTO DI N. 1 INCARICO PROFESSIONALE DI AUDITOR PER L'ATTUAZIONE DELL'INIZIATIVA *YOU(th) CARE for CHANGE: Engaging new generations on innovative, joint and multidimensional actions addressing the Global Challenges* - NDICI CSO/2023/173998-2/11.
- Essere recapitate con uno dei seguenti mezzi:
 - Direttamente all'Ufficio COSPE;
 - A mezzo raccomandata con avviso di ricevimento. In tal caso, la domanda dovrà comunque pervenire, a pena di esclusione, entro e non oltre la suddetta data, indipendentemente dalla data di spedizione e fa fede il timbro di spedizione;
 - Spedite a mezzo di WETRANSFER al seguente indirizzo di posta: cospe@aruba.pec.

COSPE non assume alcuna responsabilità in caso di dispersione di comunicazioni dipendenti da inesatta indicazione del recapito da parte dell'aspirante, né per eventuali disguidi postali o comunque non imputabili a COSPE stessa.

La presentazione della domanda di partecipazione alla selezione di cui al presente invito ha valenza di piena accettazione delle condizioni in esso riportate, di piena consapevolezza della natura autonoma del rapporto lavorativo nonché di conoscenza ed accettazione delle norme, condizioni e prescrizioni dettate nel presente invito e in tutta la documentazione allegata.

La presente richiesta e/o l'esito positivo della selezione e/o l'utile inserimento in graduatoria, **non generano in alcun modo obbligo di conferimento dell'incarico** da parte di COSPE.

La formazione delle graduatorie non impegna in alcun modo COSPE al conferimento dei predetti incarichi professionali.

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ART. 4 - Procedura e criteri di valutazione

Scaduti i termini per la presentazione delle offerte, il rappresentante COSPE nominerà per la valutazione delle stesse, apposita Commissione Giudicatrice che verificherà la regolarità delle candidature pervenute ossia che le domande siano pervenute entro i termini e con le modalità stabilite dal presente invito.

La scelta del professionista sarà effettuata mediante valutazione delle domande secondo l'offerta economicamente più vantaggiosa.

La mancanza di esperienza di Revisore può comportare l'esclusione dalla presente selezione.

COSPE si riserva il diritto di procedere all'affidamento dell'incarico anche in presenza di una sola candidatura valida.

COSPE si riserva la possibilità di scorrere la graduatoria nel caso in cui uno dei professionisti incaricati si trovi nella condizione di non potere più dare seguito alla collaborazione ferma restando l'effettuazione dei controlli di rito.

COSPE si riserva la facoltà di procedere prima della eventuale stipula del contratto a idonei controlli ai sensi della vigente normativa sulla veridicità di quanto dichiarato in sede di partecipazione e nel curriculum vitae dei vincitori e si riserva la possibilità di procedere ai medesimi controlli anche nei confronti dei soggetti non vincitori, previa estrazione a campione. Si applicheranno, ove ve ne siano i presupposti, le disposizioni di cui all'art. 76 del DPR 445/2000 e s.m.i.

In caso di conferimento dell'incarico, la stipula del contratto è subordinata alla presentazione da parte dell'esperto di una dichiarazione resa ai sensi e per gli effetti del D.P.R. n. 445/2000 e ss.mm.ii. riguardante, tra l'altro, l'insussistenza di situazioni, anche potenziali, di conflitto di interesse e incompatibilità, l'insussistenza di una delle cause di inconferibilità, previste dal D.Lgs n. 39 dell'8 aprile 2013 e ss.mm.ii, nonché lo svolgimento di altri incarichi ai sensi del D.Lgs. n. 33/2013 e ss.mm.ii. Siffatte situazioni soggettive dovranno perdurare per l'intera durata dell'incarico.

ART. 5 - Incarico, durata e trattamento economico

Il servizio avrà inizio il giorno di accettazione dell'affidamento e comunque dopo la data di avvio ufficiale del progetto ed avrà termine il giorno della consegna dell'ultimo rapporto di verifica delle spese che dovrà avvenire massimo entro **5** mesi dalla conclusione del progetto (durata attuale 40 mesi salvo proroghe).

Il soggetto affidatario si impegna tuttavia a collaborare con COSPE, con il finanziatore o con gli eventuali soggetti delegati, in caso di verifiche ulteriori disposte successivamente al pagamento del saldo finale.

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Il costo presunto del servizio ammonta ad EURO 24.000,00 (inclusa IVA e oneri previdenziali, ove previsto).

Il corrispettivo sarà definito in sede di presentazione delle offerte economiche da parte dei soggetti che hanno manifestato interesse alla partecipazione al presente invito.

ART. 6 - Trattamento dei dati

Ai sensi dell'art.13 del Regolamento (UE) 2016/679 (di seguito GDPR) si informano i candidati che:

- il Titolare del trattamento è COSPE, nella persona della direttrice Francesca Pieraccini, con sede in Firenze -Via Scipio Slataper, 10, cap 50134 , Italia - tel: 055 47-35-56. Il titolare del trattamento per COSPE Onlus può essere contattato al seguente indirizzo e-mail: privacy@cospe.org. Maggiori informazioni sono disponibili al seguente link: <https://www.cospe.org/privacy/>.
- la base giuridica di tale trattamento è, ai sensi dell'art. 6, paragrafo 1, lett. e) del Regolamento (UE) 2016/679 l'esecuzione di un compito di interesse pubblico o connesso all'esercizio di pubblici poteri di cui è investito il titolare;
- il Trattamento viene effettuato sia con strumenti cartacei sia con supporti informatici a disposizione dell'ufficio;
- i dati saranno trattati anche successivamente, in caso di instaurazione del rapporto di lavoro, per le finalità inerenti alla gestione del rapporto medesimo;
- il Titolare del trattamento non ha intenzione di trasferire i dati personali dei candidati verso un Paese terzo all'Unione Europea o verso un'organizzazione internazionale;
- il singolo candidato potrà esercitare uno dei seguenti diritti: diritto di accesso ai propri dati (art. 15 GDPR), diritto di rettifica (art. 16 GDPR), diritto alla cancellazione (art. 17 GDPR), diritto di limitazione di trattamento (art. 18 GDPR), diritto di opposizione (art. 21 GDPR);
- tutti i sopraesposti diritti possono essere esercitati comunicandolo al Titolare attraverso i dati di contatto sopra citati. Inoltre l'interessato ha il diritto di proporre reclamo ad un'autorità di controllo (Garante per la protezione dei dati personali);
- il conferimento dei dati è obbligatorio ai fini della valutazione dei requisiti di partecipazione.

ART. 7 - Codice Etico e di condotta

Informiamo che dalla data del 03/07/2021 l'accettazione di un accordo/contratto di fornitura di servizi, equipaggiamenti, opere comporta l'impegno al rispetto del Codice Etico e di Condotta di COSPE, disponibile sul sito <https://www.cospe.org/chi-siamo/statuto-e-codice-etico/>. COSPE è impegnato a diffondere il proprio Codice Etico e di Condotta nei confronti di tutti i fornitori suddetti mediante apposite attività di informazione e comunicazione. E' possibile comunicare comportamenti che violano i principi o norme contenute nel Codice Etico secondo le modalità meglio specificate nel Codice Etico stesso.

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Firenze,
15/09/2023

Francesca Pieraccini
Direttrice generale e legale Rappresentante



ALLEGATI

Allegato 1 – Terms of reference for an expenditure verification of a grant contract external action of the European Union (allegato al contratto e comprensivo di formato di rapporto di verifica delle spese da fornire da parte del Revisore)

Allegato 2 – Proposta di contratto per incarico professionale.

TERMS OF REFERENCE FOR AN EXPENDITURE VERIFICATION OF A GRANT CONTRACT EXTERNAL ACTION OF THE EUROPEAN UNION

▪ How to use this terms of reference MODEL

▪ (also applies to Annex 1)

- **insert** the information requested between the <...>
- **choose** the optional text between [...] highlighted in grey when applicable or delete
- **delete** all yellow instructions and the present text box

The present terms of reference apply to the verification of expenditure declared in financial reports under the following contracts:

1) Grant Contract¹ number and title of the action: <...>

[2] Grant Contract² number and title of the action: <...>]

<Repeat contracts/reports as applicable>

Detailed information is provided at the cover page of Annex 1

1 Contract in relation to which the financial report subject to verification is issued. The contract established with the expenditure verifier will be identified as "Verification Contract".

2 Contract in relation to which the financial report subject to verification is issued. The contract established with the expenditure verifier will be identified as "Verification Contract".

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1 Introduction

The present document and the Annexes listed in Section 8 are the terms of reference ('ToR') on which the Coordinator (The term "Coordinator" refers to the Beneficiary identified as the Coordinator in the Special Conditions) agrees to engage 'the Expenditure Verifier' to perform a verification of reported expenditure.

Where in these ToR the 'Contracting Authority' is mentioned, this refers to the < European Commission or name of another contracting authority>, which has signed the Grant Contract with the Beneficiary and is providing the grant funding. The Contracting Authority is not party to this agreement.

These ToR will become an integral part of the contract concluded between the Coordinator and the Expenditure Verifier.

They apply to expenditure verifications contracted by the Coordinator and cover the verification of expenditure incurred under the EU financed contracts on the cover sheet.

2 Objectives and context

The Expenditure Verifier is expected

- to carry out the agreed-upon procedures listed in Annex 2, and
- to issue reports based on the template in Annex 3 which will support the Contracting Authority's conclusions on the eligibility of the reported expenditure and the related follow-up.

The expenditure verification will be performed as [<Choose either one or both> a desk review or/and fieldwork at the location indicated in Annex 1.]

The Expenditure Verifier is not expected to provide an audit opinion.

3 Standards and Ethics

The Expenditure Verifier shall undertake this engagement in accordance with:

- the International Standard on Related Services ('ISRS') 4400 (Revised) Engagements to perform Agreed-upon Procedures regarding Financial Information as promulgated by the IFAC;
- the IFAC Code of Ethics for Professional Accountants, developed and issued by IFAC's International Ethics Standards Board for Accountants (IESBA), which establishes fundamental ethical principles for Auditors with regard to integrity, objectivity, independence, professional competence and due care, confidentiality, professional behaviour and technical standards.

Although ISRS 4400 (Revised) provides that independence is not a requirement for agreed-upon procedures engagements, the Coordinator requires that the Expenditure Verifier is independent from the Coordinator and complies with the independence requirements of the IFAC Code of Ethics for Professional Accountants.

4 Requirements for the Expenditure Verifier

By agreeing these ToR, the Expenditure Verifier confirms meeting at least one of the following conditions:

- The Expenditure Verifier is a member of a national accounting or auditing body or institution which in turn is a member of the International Federation of Accountants (IFAC).
- The Expenditure Verifier is a member of a national accounting or auditing body or institution. Although this organisation is not member of the IFAC, the Expenditure Verifier commits to undertake this expenditure verification in accordance with the IFAC standards and ethics set out in these ToR.
- The Expenditure Verifier is registered as a statutory auditor in the public register of a public oversight body in an EU member state in accordance with the principles of public oversight set out in Directive 2006/43/EC of the European Parliament and of the Council (this applies to auditors and audit firms based in an EU member state)³.
- The Expenditure Verifier is registered as a statutory auditor in the public register of a public oversight body in a third country and this register is subject to principles of public oversight as set out in the legislation of the country concerned (this applies to auditors and audit firms based in a third country).

5 Scope

5.1 Contracts and Financial Reports covered by these ToR

The Contract(s) and Financial Reports subject to this expenditure verification are indicated on the cover sheet and in Annex 1.

5.2 Conditions for Eligibility of Expenditure

The conditions for eligibility are stipulated in the Contracts which are provided in Annex 1 (including riders).

6 Verification Process and Methodology

6.1 Preparation of the Verification

The Expenditure Verifier shall prepare the verification and to agree on the timing for carrying out the expenditure verification, notably with regard to fieldwork (if any) (see Section 6.2. for applicable maximum time lags). The Expenditure Verifier will then also confirm with the Coordinator the location(s) indicated in Annex 1 and ensure that relevant supporting documents as well as key staff will be available during the verification.

6.2 Preparatory Meeting, Fieldwork, Desk Review

[The Coordinator foresees a preparatory meeting with the Expenditure Verifier which will be held [<Choose either one or both> by conference call or at <name and address of the meeting place should be clearly stated>].

The fieldwork or desk review shall commence as soon as possible and not later than <number> calendar days after the signature of the verification contract or the date of

³ Directive 2006/43 of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253 EEC.

availability of the Financial Report (i.e. financial report, supporting documents and other relevant information).

6.2.1 Engagement Context, Materiality, Risk Analysis, Sampling

The Expenditure Verifier's procedures should include:

- obtaining a sufficient understanding of the engagement context including the contractual conditions, the Coordinator and the applicable EC laws and regulations which are set out in Section 5 above (Scope). The Expenditure Verifier should pay specific attention to the contractual provisions relevant for the following aspects:
 - documentation, filing and record keeping for expenditure and income;
 - eligibility of expenditure and income;
 - procurement and origin rules insofar as these conditions are relevant to determine the eligibility of expenditure;
 - asset management (management and control of fixed assets; e.g. equipment);
 - cash and bank management (treasury);
 - payroll and time management;
 - accounting (including the use of exchange rates) and financial reporting of expenditure and income; and
 - internal controls and notably financial internal controls.

The understanding should be sufficient to identify and assess the risks of material errors or misstatements in the expenditure and revenue stated in the Financial Report in order to determine the size and structure of the expenditure sample to be tested, whether caused by error or fraud, and sufficient to design and perform further verification procedures.

- performing a risk analysis (Annex 2).

The outcome of the risk analysis has to be clearly described in the Verification Report (Annex 3, Section 2.1);

- determining the sample size;

For the purpose of determining what the overall material misstatement or error is, the Expenditure Verifier will apply a materiality threshold of 2% of the total amount of the gross reported expenditure with a confidence level of 95%.

- establishing the sample and selecting the individual items for testing (Annex 2).

The link between the risk assessment and the size and composition of the sample, as well as the sampling method (statistical/non-statistical) must be clearly described in the Verification Report (Annex 3, Section 2.2);

6.2.2 Fieldwork / Desk Review

The main task during the fieldwork or desk review will be to perform the substantive tests (Annex 2, Section 2). Key information about the testing process must be provided in the Verification Report (Annex 3, Section 4).

6.2.3 Debriefing Memo and Closing Meeting

At the end of the fieldwork or desk review, the Expenditure Verifier should prepare a debriefing memo, organize a closing meeting with the Coordinator in order to discuss the findings, obtain its initial comments and agree on additional information to be provided at a later date.

6.2.4 Documentation and Verification Evidence

The evidence to be used for performing the procedures in Annex 2 is all financial and non-financial information which makes it possible to examine the expenditure declared in the Financial Report.

The Expenditure Verifier documents matters which are important in providing evidence to support the report of factual findings, and evidence that the work was carried out in accordance with ISRS 4400 (Revised) and these ToR.

6.3 Reporting

6.3.1 Structure and Content of the Report

The use of the Expenditure Verification Report template in Annex 3 of these ToR, including the annexed tables, is **compulsory**.

If the verification scope covers Financial Reports related to different Contracts, a separate and specific report should be issued for each Contract.

The report should provide basic information about the Contract and should describe the outcome of the risk analysis and its implications on the sampling. The report should also give an overview of the substantive testing and fully disclose the information regarding the items included in the expenditure population and in the sample. The report should finally detail the findings identified through the performance of the agreed-upon procedures.

The report should be presented in <language>.

The Expenditure Verifier will submit within < number of working days to be indicated by the Coordinator> working days of the conclusion of the field work a draft report to the Coordinator for comments to be received within < number of working days to be indicated by the Coordinator>working days. This delay expired, the Expenditure Verifier will provide the final report to the Coordinator within < number of working days to be indicated by the Coordinator>working days from the receipt of the comments (if any).

6.3.2 Expenditure Verification Findings and Recommendations

The factual findings shall be reported in accordance with the formats and criteria specified in the Expenditure Verification Report template (Annex 3). The description of findings will include the standard applied (e.g. art. xx of the General Conditions of the Contract), the facts and the analysis of the Expenditure Verifier.

The verification report should include all financial findings made by the Expenditure Verifier, regardless of the amount involved. Changes in the financial findings occurring between the draft and final report as a result of the consultation procedure should be clearly and sequentially reported.

7 Other Matters

7.1 Subcontracting

The Expenditure Verifier will not subcontract without prior written authorisation from the Coordinator.

8 Annexes

Annex 1 - Engagement Context / Key Information

Annex 2 – Guidelines for Risk Analysis and Verification Procedures

Annex 3 - Model for Expenditure Verification Report

Annex 1: Engagement Context / Key Information

Contract⁴ and report summary

[Annex to be completed by the Coordinator]

Information about the Grant Contract	
Reference number and date of the Grant Contract	< Contracting Authority's reference for the Grant Contract>
Grant contract title	
Country	
Coordinator	< full name and address of the Coordinator as per the Grant Contract>
Beneficiary(ies) and affiliated entity(ies)	< full name and address of the Beneficiary(ies) and related affiliated entity(ies) as per the Grant Contract>
Start date of the implementation period of the Action	
End date of the implementation period of the Action	
Financial Report(s) subject to verification:	<DD/MM/YYYY-DD/MM/YYYY> <DD/MM/YYYY-DD/MM/YYYY> <DD/MM/YYYY-DD/MM/YYYY>
Total amount received to date by the Coordinator from Contracting Authority	< Total amount received as per dd.mm.yyyy>
Total amount of the payment request	< provide the total amount requested for payment as per Annex V to the Special Conditions for Grant Contracts (Payment Request for a grant contract for European Union external actions)>
Contracting Authority	[<Provide the name, position/title, phone and E-mail of the contact person at the Contracting Authority>. (To be completed only if the Contracting Authority is not the Commission.)]
European Commission	< provide the name, position/title, phone and E-mail of the contact person in the Delegation of the European Union in the country concerned, or if applicable at Headquarters>
Auditor	< Name and address of the audit firm and names/positions of the auditors>

⁴ Contract in relation to which the financial report subject to verification is issued. The contract established with the expenditure verifier will be identified as "Verification Contract"

A Logistics		
Issue	Question	Reply
Locations	1. Where do the Coordinator and other Beneficiary(ies) and affiliated entity(ies) retain the accounting records?	
	2. Where do the Coordinator and other Beneficiary(ies) and affiliated entity(ies) retain the original supporting documents?	
	3. Where were contractual activities carried out?	
	4. Where are key project staff available to provide information and explanations?	
Languages	5. Which is the contractual language?	
	6. Which is the language of the accounting records?	
	7. Which are the languages of supporting documents?	
	8. Which languages are spoken by key project staff?	

B Contractual Conditions		
Contract amount	9. What is the total amount of the contract?	
EC contribution	10. What is the amount of the EC contribution?	
Other contributions	11. Which are the other sources of funding (including the Coordinator)?	Source 1 / amount
		Source 2 / amount
		Source 3 / amount
		Source 4 / amount
		Source 5 / amount

C Financial Report (enclosed as Annex 1.1)		
Financial report	12. Approximately how many expense transactions have been reported / are expected to be reported in the Financial Report?	
	13. What is the distribution of these transactions (e.g. capital expenditure, operating expenditure, fees, simplified costs, per diem, etc.). Are the transactions few/many of large/small value?	
	14. To what extent have Project transactions been carried out in cash?	[high, medium, low]
	15. In which currencies has expenditure been incurred?	

	16. What is the reporting currency?	
	17. How many other Financial Reports have already been presented by the Coordinator under this contract?	

D Procurement

Procurement	18. How many procurement procedures have been undertaken during the period covered by the Financial Report?	
	19. Was the EC involved in any of the procurement procedures referred to in question 18 (e.g. ex-ante verifications or derogations to the rule of origin)?	
	20. Are works done and supplies delivered under the contract located centrally or are they dispersed?	

E Previous contracts verifications, audits or monitoring

Previous verifications, audits or monitoring	21. Which previous experience did the Entity have with EC contracts and associated regulations?	
	22. How many of the previously presented Financial Reports (if any) have been subject to audit/verification by external consultants contracted by the Coordinator?	
	23. Have any verification, audit or monitoring exercises other than those referred to under numeral 22 been carried out with regard to the contract or the Coordinator that are relevant for the scope of the current verification?	
	24. Have any significant findings been raised under the exercises referred to in questions 22 and 23? If so, what are they?	
	25. Have any instances of fraud or irregularities been previously identified in dealings with the particular Entity?	

Annex 1/<...>.1: Financial Report(s) to be verified

F Contact Details

Coordinator: <full name of the entity subject to audit>

Address		Country	
Phone		Fax	
Website			

Key contact

Annex 1/<...>.2: Contract and riders

<Other documents to be sent to the Auditor, (e.g. narrative reports, previous audit reports)>

Annex 2: Guidelines for risk analysis and Verification procedures

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1. RISK ANALYSIS AND DETERMINATION OF THE SAMPLE

The Expenditure Verifier should assess the risks of material errors or misstatements in the expenditure and revenue declared in the Financial Report in order to determine the size and structure of the expenditure sample to be tested according to the procedures described in Section 2.

This work involves an assessment of the inherent risks that:

- The Financial Report is not reliable, i.e. that it does not present, in all material aspects, the actual expenditure incurred and the revenue received in conformity with applicable conditions.
- Expenditure declared in the financial report has not, in all material aspects, been incurred in conformity with applicable contractual conditions.
- Revenues generated by the Coordinator in the execution of the contract are not deducted from the declared expenditure in conformity with applicable conditions.
- Fraud and irregularities have occurred which could have had an impact on expenditure and/or revenue reported under the contract.

The Expenditure Verifier should assess the inherent risk based, inter alia, on the number and complexity of the transactions, the complexity of the activities provided for by the Contract, the number of implementing Entities involved and the environment where the Contract is implemented. In addition, the Expenditure Verifier, based inter alia on the information provided in annex 1 to the Terms of Reference (*Engagement Context / Key Information*) will consider the control risk, i.e. whether the design of the Internal Control System sufficiently mitigates the identified inherent risks and whether it is plausible that it is operating effectively.

2. EXPENDITURE VERIFICATION PROCEDURES

The following checks must be performed by the Expenditure Verifier unless they are irrelevant in relation to the eligibility criteria applicable to the contract type. Therefore the Expenditure Verifier is required to gain appropriate understanding of such requirements in order to carry out only the relevant checks and properly apply the relevant eligibility requirements.

2.1 The expenditure was incurred by and pertains to the Entity.

2.2 The expenditure is recorded in the accounting system of the Coordinator and other Beneficiary(ies) and affiliated entity(ies)

The expenditure is recorded in the accounting system of the Coordinator and other Beneficiary(ies) and affiliated entity(ies) in accordance with the applicable accounting standards and the Coordinator's usual cost accounting practices.

2.3 Expenditure incurred during the contractual eligibility period

The expenditure declared in the financial report was incurred during the contractual implementation period of the Action, except for expenditure relating to final reports, expenditure verification, audit and evaluation. Expenditure paid after the submission of the financial report, is listed in the final report along with the estimated date of payment.

2.4 Expenditure indicated in the contractual estimated budget

The expenditure included in the financial report was indicated in the contractual budget.

The applicable budget ceilings were not exceeded.

The expenditure has been allocated to the correct heading of the Financial Report.

2.5 Expenditure necessary for the implementation of the contractual activities, reasonable and justified

It is plausible that the direct and indirect expenditures included in the financial report were necessary for the implementation of the contractual activities.

The amount of the expenditure items included in the financial report is reasonable and justified and respects the principle of sound financial management.

2.6 Expenditure identifiable and verifiable

The expenditure is backed up by sufficient supporting documentation (e.g. invoices, contracts, order forms, pay slips, time sheets) and proof of payment.

Where expenditure was apportioned, the applied allocation key was based on sufficient, appropriate and verifiable underlying information.

The expenditure is backed up by evidence of works done, goods received or services rendered. The existence of assets is verifiable.

2.7 Compliance with Procurement Principles and Nationality and Origin Rules

For the expenditure items concerned, the Coordinator has complied with the contractual requirements for procurement. Contractual nationality and origin rules have been applied, including those on derogations to be awarded by the Commission.

2.8 Expenditure complies with the requirements of applicable tax and social legislation

For the expenditure items concerned, the Coordinator complies with the requirements of tax and social security legislation (for example: employer's part of taxes, pension premiums and social security charges).

2.9 Financial support to third parties (sub-granting)

Financial support to third parties is provided for by the contractual conditions and its amount does not exceed the contractual limits.

The expenditure incurred by the third parties meets the relevant eligibility requirements. In particular it was incurred by and pertains to the third party, during the contractual eligibility period, is necessary for the implementation of the contractual activities and is identifiable and verifiable (see definition at point 2.6).

2.10 Other eligibility requirements

Duties, taxes and charges, (e.g. VAT) included in the financial report cannot be recovered by the Entity unless otherwise provided for in the contractual conditions (accepted costs system). In the latter case, these expenses are reported separately and relate to eligible direct expenditure.

The correct exchange rates are used where applicable.

The contingency reserve has been established in accordance to the contractual conditions and its use authorised by the Contracting Authority.

The indirect costs do not exceed the maximum contractual percentage of the eligible direct costs and do not include ineligible expenses or expenses already declared as direct ones.

Contributions in kind are not included in the financial report, unless otherwise provided for in the contractual conditions.

Expenditure specifically considered ineligible by the contractual conditions is not included in the financial report.

Expenditure declared under the simplified cost options respects the contractual requirements.

The revenues generated by the Coordinator in the execution of the contract are disclosed in the financial report and deducted from the declared expenditure, unless otherwise provided for in the contractual conditions.

**<Annex 3: Model for > Expenditure verification Report
(based on agreed-upon procedures)**

<To be printed on AUDITOR'S letterhead>

Report for an Expenditure Verification of a Grant Contract

External Actions of the European Union

<Title of and number of the grant contract>

How this model should be completed by the Expenditure Verifier

- **insert** the information requested between the <...>
- **choose** the optional text between [...] highlighted in grey when applicable or delete
- **delete** all yellow instructions and the present text box

In accordance with the ISRS 4400 (Revised) the following specifications apply:

- The Expenditure Verifier conducted the expenditure verification in accordance with the International Standards on Related Services (ISRS) 4400 (Revised), Agreed-Upon Procedures Engagements;
- The Expenditure Verifier makes no representation regarding the appropriateness of the agreed upon procedures;
- The agreed-upon procedure is not an assurance engagement and accordingly the Expenditure Verifier does not express an opinion or an assurance conclusion;
- Had the Expenditure Verifier performed additional procedures, other matters might have come to their attention that would have been reported;
- The agreed-upon procedures involved the Expenditure Verifier performing the procedures set out in Annex 2 to the Terms of Reference that have been agreed with the Contracting Authority, and reporting the findings. Findings are the factual results of the agreed-upon procedures performed; the Contracting Authority acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement;
- The Reporting Entity as identified by the Contracting Authority is responsible for the subject matter on which the agreed-upon procedures are performed;
- The expenditure verification report is intended for the purpose specified in the Terms of Reference on which the Contracting Authority agrees to engage the Expenditure Verifier and may not be suitable for another purpose;
- The Expenditure Verifier carried out the engagement in accordance with the IFAC Code of Ethics for Professional Accountants and the fundamental ethical principles and independence requirements established therein, namely: integrity, objectivity, independence, professional competence and due care, confidentiality, professional behaviour and technical standards.
- The Expenditure Verifier applies the International Standard on Quality Control (ISQC) 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements, and accordingly, maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.
- Detailed specifications have been agreed between the Contracting Authority and the Expenditure Verifier and they have been stipulated in the ‘Terms of Reference for an Expenditure Verification’. The Terms of Reference are an integral part of the contract concluded between the Contracting Authority and the Expenditure Verifier.

1. Background information

1.1. Short description of the action subject to verification

Contract number and title:	
Contract type	grant contract,
Financial Report(s) subject to verification	<DD/MM/YYYY-DD/MM/YYYY> <DD/MM/YYYY-DD/MM/YYYY> <DD/MM/YYYY-DD/MM/YYYY>
Coordinator and other Beneficiary(ies) and affiliated entity(ies)	< Identify the Coordinator and other Beneficiary(ies) and affiliated entity(ies) and provide key information about their legal form, nationality, size, main field(s) of activity and other elements deemed relevant – max 200 words>
Location(s) where the Contract is implemented	
Contract execution period	
Contract implementation status	< indicate on-going or completed >
General and specific objectives of the Contract	
Synthetic description of the activities, outputs and target group	<max 300 words>

1.2. Basic financial information of the Contract (at the time of the verification)

1.2.1 Expenditure

Budget Headings	Budgeted Expenditure (amount)	Reported Expenditure (amount)
Budget Heading "..."		
...		
Total		

1.2.2 Contributions

Source of Contribution	Budgeted Contribution (amount)	Actual Contribution (amount)
EU		
Coordinator		
Other Beneficiary(ies) and affiliated entity(ies)		
...		
Other Donor 1		
...		
Total		

1.2.3 Revenues

Revenue Types	Budgeted Revenues (amount)	Actual Revenues (amount)
Type "..."		
Type "..."		
...		
Total		

1.3. Verified Financial Reports

See annex 3.1

2. Risk analysis

2.1. Outcome of risk analysis

Based on the risk analysis performed according to the Terms of Reference, provide succinct information about the identified risks possibly affecting the verified report, regarding the action, the context in which the latter is implemented, the beneficiaries and the target group.

<E.g. action implemented via complex procurement procedures, financial assistance to third parties (sub-grants) or revolving funds, transactions incurred in several currencies, technical complexity, high corruption perception index, instances of political interference, predominance of cash payments, number of parties involved, partners lacking administrative capacity, known weaknesses in internal control systems, lack of involvement or cooperation of the target group, history of fraud cases. (max. 300 words)>

In addition, please identify possible mitigating factors.

<E.g. previous audit or verification work, evidence of close follow up by the contracting authority, good results yielded in the past by the implementing partner, etc. (max. 150 words)>

2.2 Implications on the sampling

Explain how the identified risk factors are reflected in the structure and size of the sample.

<Based on the identified risk factors, describe how the sample was selected (e.g. statistical/judgemental sampling, stratification, etc.), what type of transactions were prioritised (e.g. amount above xx EUR, expenses declared by co-beneficiary XY, staff expenditure, payments to sub-grantees, etc.) what is the coverage ratio in amount and number of transaction (max. 200 words)>

3. Transaction population and sample

Sampling Highlights/Overview

The sample size was determined based on a materiality threshold of 2% of the total amount of reported expenditure with a confidence level of 95% and considering the risk analysis presented above.

Report/invoice: <indicate the report/invoice number and cut-off dates>		
	Population	Verified sample
Number of transactions		
Value of transactions EUR		

[If more than one financial report/invoice is verified, repeat as applicable]

A complete list of the transactions included in the population is to be included in Annex 3.3.

4. Substantive testing

Short description of the testing process

Compliance with the Terms of Reference and with the International Standard on Related Services (ISRS) 4400 (Revised).

<Confirm that the testing procedures established in the annex 2 to the Terms of Reference were fully applied or disclose any scope limitation. Also confirm that the testing was executed in accordance with the International Standard on Related Services (ISRS) 4400 (Revised), “Engagements to Perform Agreed-upon Procedures Regarding Financial Information”.>

Provide the key information about the testing process.

<E.g. describe if the verification work took place at the implementing partner's premises, whether qualified representatives of the auditee were present, if they were cooperative, if the supporting documentation was available in full, if additional documents had to be received after the field mission, whether evidence of the equipment transfer is available, if physical inspections were performed, any scope limitations, etc. (max. 300 words)>

5. Summary of findings

5.1 Description of findings detected

<Description of the main outcomes of the transaction testing (e.g. type of errors detected, type of transactions, geographic scope, sector, involved implementing partners, etc.) (max. 200 words)>

5.2 Verification team

<List names and expert category levels for this report.>

<Name and signature of the Verifier>

<Verifier's address: office having responsibility for the audit>

[for final reports <Date of signature> the date when the **final** report is signed]

Annex 3.1: Financial reports provided by the auditee

Annex 3.2: Procedures performed

Annex 3.3: Table of transactions - provided as Excel file

Annex 3.4: Table of errors - provided as Excel file

Allegato 2**PROPOSTA DI INCARICO PROFESSIONALE**

tra P. IVA, con sede in
Via/Piazza, in seguito indicato come il
professionista
e
l'associazione Cospe ONG, con sede in Firenze, Via Scipio Slataper n.10, in persona del suo legale
rappresentante Francesca Pieraccini, in seguito anche il cliente

SI CONVIENE E SI STIPULA

1) Oggetto - Il professionista si obbliga a svolgere a favore del cliente l'attività di certificazione delle spese del progetto: ***YOU(th) CARE for CHANGE: Engaging new generations on innovative, joint and multidimensional actions addressing the Global Challenges*** - NDICI CSO/2023/173998-2/11

Nello specifico l'attività di certificazione si considera conclusa con il rilascio a favore del cliente e del soggetto finanziatore di una certificazione di verifica delle spese come da modulistica allegata al contratto stipulato tra COSPE ed Unione Europea.

2) Compenso – Quale corrispettivo per l'attività professionale sopra descritta, il cliente si obbliga a corrispondere al professionista l'importo di:

Euro per l'attività di verifica delle spese per l'intera durata del progetto (comprese eventuali proroghe) e in periodi successivi, nel caso il finanziatore richieda informazioni in fase di valutazione ex-post.

Detto importo dovrà essere liquidato entro 90 giorni dalla presentazione della fattura.

Il cliente si impegna a pagare al professionista i preavvisi di parcella che questi emetterà in acconto o a saldo, entro e non oltre il quindicesimo giorno dal ricevimento degli stessi.

Entro tale termine, il cliente dovrà altresì formalizzare per iscritto, a pena di decadenza, eventuali contestazioni e/o eccezioni sulle modalità di svolgimento dell'attività prestata dal professionista, tali da poter pregiudicare il diritto di quest'ultimo a ricevere il compenso richiesto.

3) Oneri e spese – Nel compenso come sopra pattuito sono compresi il CAP nella misura pari al 4%, l'IVA nella misura di legge, le spese di trasferta, le eventuali competenze a favore di professionisti esterni ai quali, previa comunicazione al cliente, il Professionista dovesse far ricorso per lo svolgimento ed adempimento dell'incarico. Pertanto l'importo al punto 2) è omnicomprensivo.

4) **Collaboratori** – Nello svolgimento dell'incarico, il professionista potrà avvalersi della collaborazione di altri soci e collaboratori dello

5) **Clausola di rinvio** – Per quanto non espressamente indicato nel presente accordo, le parti fanno espressamente rinvio, oltre che alle norme del codice civile previste per i contratti di opera intellettuale, alle Condizioni Generali di Contratto ad esso allegate e sottoscritte dal cliente il quale dichiara di averle lette, comprese ed accettate.

6) **Comunicazioni** – Le comunicazioni al cliente saranno da intendersi correttamente eseguite a mezzo di invio telematico al seguente indirizzo di posta elettronica cooperazione@cospe.org o all'indirizzo pec: cospe@arubapec.it.

Valgono per il professionista i recapiti dello Studio indicati nelle Condizioni Generali di Contratto. Il cliente indica quale referente per la gestione dei rapporti inerenti il presente contratto la Sig.ra Umiliana Grifoni (Responsabile ufficio amministrazione progetti istituzionali) con indirizzo di posta elettronica umiliana.grifoni@cospe.org

Firenze,

Il Professionista

Il cliente _____

Francesca Pieraccini
(Direttrice Generale e Legale Rappresentante)