



Horizon Europe (HE)

Systems and process audit procedure

Version 1.0
15 February 2025



IMPORTANT NOTICE

This document is designed to help **beneficiaries** with the system and process audit procedure for Horizon Europe and Euratom.

| HISTORY OF CHANGES | | |
|---------------------------|-------------------------|--------------------|
| Version | Publication date | Changes |
| 1.0 | 15.02.2025 | ▪ Initial version. |
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Table of contents

| | |
|---|----------|
| 1. Background and scope | 5 |
| 2. How to apply | 5 |
| 3. Assessment of the request and SPA audit | 5 |

1. Background and scope

What is a systems and process audit (SPA)?

The systems and process audit (SPA) provides an opinion on a participant's system of internal control related to the management of Horizon Europe (HE) and Euratom actions.

The methodology consists of a test of controls, supplemented by a test of transactions. It aggregates the results into one of the 3 possible risk classifications: low, medium, or high risk.

The benefits for participants classified as 'low-risk', consist of a reduced administrative burden, less (or less in-depth) ex-post audits and, a higher threshold for submitting CFS (i.e. 725.000 EUR instead of 430.000 EUR) statements.

2. How to apply

Who can apply for a SPA?

The SPA is open to all participants that comply with the criteria set out in Article 24.4 of the HE Model Grant Agreement.

They may apply for a SPA if they:

- use unit costs according to documented (i.e. formally approved and in writing) usual costs accounting practices (⚠ other cost forms according to usual cost accounting practices are not allowed under the HE MGA)

or

- have formalised documentation on the internal control system(s) and processes (i.e. formally approved and in writing) and
- have participated in at least 150 actions under Horizon 2020 or the Euratom Research and Training Programme (2014-2018 or 2019-2020) and
- participate in at least 3 ongoing actions under Horizon Europe or the Euratom Research and Training Programme (2021-2025 or 2026-2027).

How to apply for a SPA?

To apply for a SPA, the request (using the [template](#) provided on Funding & Tenders Portal Reference Document; together with the completed questionnaire and the required supporting documents) must be submitted to DG RTD, through the following functional mailbox RTD-CAS-HE-SPA@ec.europa.eu.

The request is independent from specific grants and will be assessed at organisation-level.

3. Assessment of the request and SPA audit

Assessment

Your request will be assessed for compliance with the criteria mentioned in Article 24.4 of the HE Model Grant Agreement and completeness of the supporting documents.

In case of missing information, you will be asked to provide the necessary details within 15 days of receiving this request.


In case your application does not fulfil the criteria or you fail to provide the missing information within the given time-limit, your request will be rejected.

SPA audit

If the request is accepted, we will contact you to organise the SPA audit.

The SPA audit process itself will be similar to a standard financial audit. It is initiated by a letter of announcement (LoA), followed up by a verification visit at the participant's premises, a draft report subject to a contradictory procedure, and concluded by a final SPA report.

The audit result will be a risk assessment classification for the participant: low, medium or high.

 Low-risk participants will benefit from less (or less in-depth) ex-post audits and a higher threshold for submitting certificates on the financial statements. For all others (high or medium risk), the normal rules in HE and Euratom grants will continue to apply.