

14th EU RESEARCH Liaison Officers meeting

Auditing - real life situations

Jasmina PEŠIĆ JOTIĆ

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UNIVERSITY OF
BELGRADE



**UNIVERSITY OF
BELGRADE**

University of Belgrade

facts and figures



- **The University of Belgrade is the oldest and largest university in Serbia, and one of the most important educational and research institutions in Southeast Europe.**
- **The University of Belgrade has 31 faculties and 11 research institutes.**
- **We have around 98.000 students and 8.000 employees**
- **Part of Circle U. - Towards a European University Alliance (<https://www.circle-u.eu/>)**





University Members

Social Sciences and Humanities

Faculty of Economics

Prof. Dr. Branislav Boričić | www.ekof.bg.ac.rs | dekanat@ekof.bg.ac.rs

Faculty of Law

Prof. Dr. Sima Avramović | www.ius.bg.ac.rs | dekanat@ius.bg.ac.rs

Faculty of Orthodox Theology

Prof. Dr. Predrag Puzović | www.bfspc.bg.ac.rs | dekanat@bfspc.bg.ac.rs

Teacher Education Faculty

Prof. Dr. Danimir Mandić | www.uf.bg.ac.rs | dekanat@uf.bg.ac.rs

Faculty of Security

Prof. Dr. Ivica Radović | www.fb.bg.ac.rs | dekanat@fb.bg.ac.rs

Faculty of Special Education and Rehabilitation

Prof. Dr. Snežana Nikolić | www.fasper.bg.ac.rs | dekanat@fasper.bg.ac.rs

Faculty of Political Science

Prof. Dr. Dragan Simić | www.fpn.bg.ac.rs | dekanat@fpn.bg.ac.rs

Faculty of Sport and Physical Education

Prof. Dr. Saša Jakovljević | www.fsvf.bg.ac.rs | dekanat@fsvf.bg.ac.rs

Faculty of Philosophy

Prof. Dr. Vojislav Jelić | www.f.bg.ac.rs | dekanat@f.bg.ac.rs

Faculty of Philology

Prof. Dr. Ljiljana Marković | www.fil.bg.ac.rs | dekanat@fil.bg.ac.rs

Medical Sciences

School of Medicine

Prof. Dr. Nebojša Lalić | www.mfub.bg.ac.rs | mf.bg@med.bg.ac.rs

Faculty of Dental Medicine

Prof. Dr. Miroslav Vukadinović | www.stomf.bg.ac.rs | dekanat@stomf.bg.ac.rs

Faculty of Veterinary Medicine

Prof. Dr. Vlado Teodorović | www.vet.bg.ac.rs | dekanat@vet.bg.ac.rs

Faculty of Pharmacy

Prof. Dr. Zorica Vujić | www.pharmacy.bg.ac.rs | dekanat@pharmacy.bg.ac.rs

Engineering and Technology

Faculty of Architecture

Prof. Dr. Vladan Đokić | www.arh.bg.ac.rs | dekanat@arh.bg.ac.rs

Faculty of Civil Engineering

Prof. Dr. Branko Božić | www.grf.bg.ac.rs | dekanat@grf.bg.ac.rs

School of Electrical Engineering

Prof. Dr. Zoran Jovanović | www.etf.bg.ac.rs | dekanat@etf.rs

Faculty of Mechanical Engineering

Prof. Dr. Radivoje Mitrović | www.mas.bg.ac.rs | dekanat@mas.bg.ac.rs

Faculty of Agriculture

Prof. Dr. Milica Petrović | www.agrif.bg.ac.rs | office@agrif.bg.ac.rs

Faculty of Mining and Geology

Prof. Dr. Dušan Polomčić | www.rgf.bg.ac.rs | dekanat@rgf.bg.ac.rs

Faculty of Transport and Traffic Engineering

Prof. Dr. Nebojša Bojović | www.sf.bg.ac.rs | dekanat@sf.bg.ac.rs

Technical Faculty in Bor

Prof. Dr. Nada Štrbac | www.tf.bor.ac.rs | dekanat@tf.bor.ac.rs

Faculty of Technology and Metallurgy

Prof. Dr. Đorđe Janačković | www.tmf.bg.ac.rs | tmf@tmf.bg.ac.rs

Faculty of Organizational Sciences

Prof. Dr. Milijana Suknović | www.fon.bg.ac.rs | dekanat@fon.rs

Faculty of Forestry

Prof. Dr. Ratko Ristić | www.sfb.bg.ac.rs | office@sfb.rs

Sciences and Mathematics

Faculty of Biology

Prof. Dr. Željko Tomanović | www.bio.bg.ac.rs | dekanat@bio.bg.ac.rs

Faculty of Geography

Prof. Dr. Dejan Filipović | www.gef.bg.ac.rs | dekanat@gef.bg.ac.rs

Faculty of Mathematics

Prof. Dr. Zoran Rakić | www.matf.bg.ac.rs | dekanat@matf.bg.ac.rs

Faculty for Physical Chemistry

Prof. Dr. Gordana Ćirić-Marjanović | www.ffh.bg.ac.rs | dekanat@ffh.bg.ac.rs

Faculty of Physics

Prof. Dr. Jablan Dojčilović | www.ff.bg.ac.rs | dekanat@ff.bg.ac.rs

Faculty of Chemistry

Prof. Dr. Ivan Gržetić | www.chem.bg.ac.rs | dekanat@chem.bg.ac.rs

Centers

Information Center www.bg.ac.rs

Computer Center www.rcub.bg.ac.rs

The Joint Japan-Serbia Center for the Promotion
of Science and Technology www.center.bg.ac.rs

Center for Career Development www.razvojkarijere.bg.ac.rs

Center for Technology Transfer www.ctt.bg.ac.rs

Center for Strategic Management www.bg.ac.rs

Center for Students with Disabilities www.bg.ac.rs

Center for Quality Assurance www.bg.ac.rs

Center for Lifelong Learning www.bg.ac.rs

Center for E-learning and

Distance Education www.bg.ac.rs

Sports Center www.bg.ac.rs

Institutes

Institute of Electrical Engineering "Nikola Tesla"

Dr. Dragan Kovačević | www.ieent.org

Institute for Biological Research "Siniša Stanković"

Dr. Pavle Pavlović | www.ibiss.bg.ac.rs

Institute for Medical Research

Dr. Diana Bugarski | www.imi.bg.ac.rs

Institute of Molecular Genetics and Genetic Engineering

Prof. Dr. Jelena Begović | www.imgge.bg.ac.rs

Institute of Nuclear Sciences "Vinča"

Dr. Borislav Grubor | www.vin.bg.ac.rs

Institute for the Application of Nuclear Energy

Dr. Ljiljana Vičovac-Panić | www.inep.co.rs

Institute of Physics

Dr. Aleksandar Bogojević | www.phy.bg.ac.rs

Institute of Philosophy and Social Theory

Dr. Petar Bojanić | www.instifdt.bg.ac.rs

Institute of Chemistry, Technology and Metallurgy

Prof. Dr. Jasmina Stevanović | www.ihtm.bg.ac.rs

Institute "Mihajlo Pupin"

Dr. Sanja Vranješ | www.imp.bg.ac.rs

Institute for Multidisciplinary Research

Dr. Sonja Veljović Jovanović | www.imsi.rs

Library

University Library "Svetozar Marković"

Prof. Dr. Aleksandar Jerkov | www.unilib.bg.ac.rs



**UNIVERSITY OF
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H2020 at UB



- **81 Horizon 2020 projects at UB**
- **2 ERC grants**
- **9 implemented at Rectorate level**
- **The University of Belgrade is not integrated university**
- **Majority of H2020 projects are implemented at faculty/institute level**



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Audit at UB



1st Level - CFS

- More than 10 CFSs for various programmes

2nd Level - Audit

- 2 TEMPUS projects

European Court of Auditors

- 1 TEMPUS project





- **PROS**
- **The Auditors suggestion on how the problem could be fixed before the costs were found ineligible**
- **Tips on harmonization of project rules and national legislation**

- **CONS**
- **The problem of inexperienced Auditors who are working of the Report on Factual Findings**
- **Going through guidelines before the start of the Audit**
- **The Auditors not paying attention to details**
- **Mixing-up the Report on Factual Findings and Audit Report**



- **Making conclusions based on the auditing of a different programme**
- **Ability of the Auditors to read language and alphabet even though they don't come from the country where the Audit is held**
- **Tips to save all letters of approval from the PO and general notes from the programme director**
- **The problem of off-setting and implications on other projects**
- **Auditing of ongoing INTERREG project (clashing of FLC and Auditors findings)**



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Audit



- **5 days for auditing 2 projects with international consortium (€1.000.000 each)**
- **Requesting documents after on-site visit**
- **Questioning the programme unit costs rules**
- **Zero finding on the first project, €3.600 on the second**



- **Mix-ups related to two persons with the same name and background, but one of them was not on the project (they Google-searched the wrong person)**
- **Persistence of the Auditors to comply with the Rule of origin, even though the programme doesn't imply that rule**
- **The Auditors insisting on seeing the equipment purchased for the project and checking if it is in use**



THANK YOU

FOR YOUR ATTENTION!