ToR for Expenditure Verification / Annex 3.3

Accounting reference (ID number)	Verified report reference	Budget line (if applicable)	Date	Payee	Description	Amount (currency)	Included in the sample	Error detected	Error number (if applicable)
							Y/N	Y/N	
									<u> </u>

Error number	Accounting reference (ID number)	Verified report reference	Budget line (if applicable)	Date Payee	Description	Amount (currency)	Standard (finding legal basis)	Initial Finding (to be organised by facts/analysis)	Reaction of the auditee	Initial error amount	Final auditor's position	Final error amount2	Classification of the error
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