**The independent accountant’s declaration on the factual results of audit procedures regarding temporarily changed subsidy payments from the Danish Arts Foundation.**

**To the Danish Arts Foundation**

We have carried out audit procedures as stated below, which are determined in accordance with Danish Executive Order no. 414 of 14 April 2020 on Temporarily Changed Subsidy Processing by the Danish Arts Foundation [Bekendtgørelse nr. 414 af 14. april 2020 om midlertidig ændret tilskudsbetaling fra Statens Kunstfond] (hereinafter referred to as ‘the executive order’).

The completed audit procedures concern the grant recipient stated below:

|  |  |
| --- | --- |
| Company name | XX |
| Company registration (CVR) no. / commercial register (SE) no.: | XX |
| Type of activity | XX |
| Name of event | XX |
| Total grant in DKK | XX |

Our work was carried out in accordance with the International Standard on Related Services (ISRS) 4400, ‘Engagements to Perform
Agreed-upon Procedures Regarding Financial Information’ and further requirements in accordance with Danish audit legislation (ISRS 4400 DK).

The audit procedures were exclusively carried out to help the Danish Arts Foundation assess whether the grant recipient fulfils the conditions for retaining the grant awarded by the Danish Arts Foundation, including the grant recipient’s documentation related to the application on not repaying grants etc. from the Danish Arts Foundation.

Because the audit procedures below comprise neither an audit nor a review in compliance with international standards on auditing or on reviewing, we do not express any degree of certainty that the grant recipient fulfils the conditions for retaining the grant awarded by the Danish Arts Foundation for activities, etc. during the period of 9 March through 8 June 2020, which have not been possible to start or complete due to the authorities’ precautionary measures related to COVID-19.

If we had carried out further audit procedures, audited or carried out review in compliance with international standards on auditing or on reviewing, other conditions could be found and reported to the Danish Arts Foundation.

Our declaration is prepared exclusively for the purpose that is mentioned in this declaration and may not be used for other purposes. Our declaration is prepared exclusively to be used by Danish Arts Foundation and the grant recipient and should not be divulged to or used by parties other than the Danish Arts Foundation and the grant recipient.

The declaration concerns only the conditions that are mentioned below.

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | **Procedures**  | **Result**  |
| 1 | Notice Section 5(1) para 1 | We have examined whether the activity was planned to be held in whole or in part during the period from and including 9 March 2020 through 8 June 2020 by examining relevant documentation in this regard, for example, information on the grant recipient’s website, announcements in the media, letters from the grant recipient to the audience, etc. | We have found that the activity was planned to be held on [dd/mm/2020] by examining [information on the grant recipient’s website on dd/mm/2020]; [announcement in XX on dd/mm/2020]; [letter from the grant recipient to the audience dd/mm/2020]; [etc.] |
| 2 | Notice Section 5(1) para 1  | We have checked that grant recipient, through proper documentation, can render probable that the activity, etc. could not be started or completed during the period of 9 March 2020 through 8 June 2020 due to the authorities’ precautionary measures related to COVID-19. | We have found that the activity with [INSERT CHARACTERISTICS, for example, X participants] has been cancelled due to [INSERT REASON, for example, assembly bans] cf. [XX date/website/executive order] |
| 3 | Notice Section 5(1) para 2 | We have taken random samples to check whether the grant, which has already been distributed to external partners, cf. Annex 1, was carried out in accordance with the original application material, which was granted approval, cf. Annex 2. The random sample must comprise at least 20% of the total number of vouchers, but at least 15 and no more than 50. In this regard, the five largest vouchers in terms of amounts must always be tested.  | We have found that the grant, which was already distributed, cf. Annex 1, is documented and is stated in the grant recipient’s original application material of [dd/mm/20xx], as attached in Appendix 2, and to which approval was granted.In this regard, we have checked [xx number] vouchers, corresponding to xx% of the total number of vouchers, DKK [xx] and [xx]% of the costs that are in the calculation, cf. Annex 1, and found that the costs are in accordance with the original application material.  |

[X city] (accountant’s office location), [date]

[Approved accounting firm]

[Company registration (CVR) number]

[NN]

[state-authorised public accountant/registered public accountant)
[Auditor identification (MNE) no.]

**Annex 1 – Financial statement as of [dd.mm.20xx]**

[INSERT standard financial statement format from the Danish Arts Foundation]

**Annex 2 – Application material of [dd.mm.20xx]**

[INSERT original application material]