

European Disability Forum (EDF) External audit services 2025



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*Multidisciplinary Services
Based on Quality and Trust*

European Disability Forum

Avenue des Arts 7-8
1210 Saint-Josse-ten-Noode

Brussels, May 8 2025

External Audit Services 2025

Madam,
Sir,

In response to the tender offer referred to above, we are pleased to submit to you the terms and conditions under which our audit firm may act as statutory auditor for your Institution for the financial year 2025.

I am very honored for the opportunity afforded to us to be appointed as statutory auditor of your Institution and assure we will pay the greatest attention to the mission and to your specificities.

Yours faithfully,



Fabio Crisi
Réviseur d'entreprises
Expert-Comptable
Partner and Director
DGST & Partners Réviseurs d'entreprises

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I. PRESENTATION OF THE AUDIT FIRM

DGST & Partners has been founded 26 years ago by 4 founding partners.

The firm is now made up of 11 Certified Public Accountants located in 4 main offices (Brussels, Namur, Charleroi and Verviers) and more than 30 audit specialists contributing directly to the audit of the financial statements of our clients.

11 Certified Public Accountants More than 650 clients Specialized in NGO audit

The 650 clients we serve are active in various domains including non-profit organizations, financial services or industries. Through our technical excellence combined with personal commitment, we deliver tailor-made solutions, whether you are a large commercial company, a public sector organisation or a non-profit organisation.

Segment activities, Financial and HR resources

The core activity of our firm is the statutory audits and assurance engagements. In order to ensure the **independence** of our partners, DGST decided not to provide any other services as accountancy or legal services.

DGST is recognized in Belgium as the **audit specialist in non-profit organisations** sector. Indeed, 75% of the DGST clients are NPO active in various sectors: NGO, Health Care, lobbying, animal protection, help for the disabled people, etc... Some of our clients are well known by the public: Médecins Sans Frontières, Handicap International, Sensorial Handicap Cooperation, Search for Common Ground, etc... We included a list of our clients in **appendix 4**.

Our firm is well known and appreciated by our clients for the **stability of our collaborators**. The best argument to demonstrate this stability is the very low internal turnover which is obtained thanks to the promotion of the internship of certified public accountants, the integration into the partnership of the collaborators and a rewarding salary policy for our employees. The **direct involvement of partners** in audit work also plays a strong driving role in this stability.

The financial resources of the firm are obtained thanks to our audit mandates and other missions defined in the Company and Not for Profit organisation law (merger, dissolution, transformation, etc...). DGST has never been in loss since its creation in 1996. Our internal rules provide that in order to preserve the independence partner may not be financially dependent from a client. The firm's volume of activity allows us to accept clients up to an amount of EUR 320,000.00 in annual fees without the firm's independence being called into question.

DGST specificities

At DGST we think that audit is about much more than just numbers. Audit is also a question of public interests, enhance **trust and confidence of all stakeholders** (both within ACT and outside) and helping you improve efficiency and resolve accounting issues in a timely and practical manner.

In order to achieve this goal, we pay great attention to the respect of our principles: independence, integrity, objectivity and professional scepticism. These principles are part of our founding values described in **appendix 1**. As evidence of our engagement to respect these principles we organised our firm to ensure to our client that **principles are not only words** (our firm apply International Standards on Quality Control). On top of that, we include on “key clients” the **compliance officer** (Michel De Wolf) in the audit team as the guardian of the application of good practices.

International positioning

DGST is member of GGI - **GENEVA GROUP INTERNATIONAL**, one of the top ten international accounting, consulting and law firm alliances. Thanks to GGI we are able to deliver the best possible advice on a global scale.



Through GGI our clients have access to experts around the world who are able to give advice on local regulations, compliance and go-to-market strategies. GGI’s broad international presence opens up a gateway to the global marketplace for both us and our clients.

Through our GGI membership we have access to high quality firms in nearly every major financial and commercial centre worldwide.



This remarkable facility applies whether you are looking for business opportunities beyond national boundaries, or need international support in addition to services in your home market.

Each GGI member has to respect the GGI Charter which sets out the aims of GGI Geneva Group International Limited (GGI). We refer to the **appendix 2** for a copy of the GGI Charter.

DGST is GGI's delegate to EGIAN (European Group of International Accounting Networks and Associations). For more information, visit GGI (www.ggi.com) online.

II. OVERALL APPROACH AND METHODOLOGY

Understanding of EDF's business needs, specificities and risk profile

We focus our work towards the main goal of maintaining the **trust of our stakeholders**. As a partner, we understand to what extent a failure in EDFs organisation or in the production of its financial data can have a major influence on the reputation of the Institution and therefore on its mission of advancing the exchange of knowledge in public social services in partnership with health, education, housing, employment and social inclusion to benefit people and communities through improved policy and practice.

This is, in our view, the cornerstone of the intervention: ensuring that stakeholders keep their trust in your Institution.

Our work is therefore organised with this aim in mind, taking into account the characteristics of your Institution.

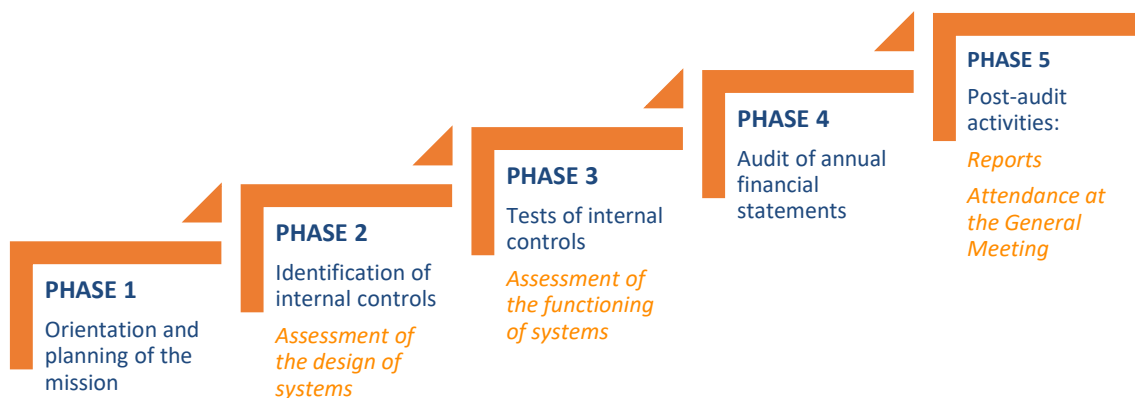
It is therefore in this context that the overall audit approach is defined, incorporating the following **key audit risks**: revenues risk (Are they on the right period? Should they be included in the accounts?), the risk of fraud (mainly misappropriation of assets and manipulation of financial statements), the risk related to payroll (given the volume) and purchases.

Audit approach and methodology

Our Institution, which is one of the leading national audit firms, has developed a control methodology that is largely based on the analysis of the reliability of organisational and internal control systems. Our approach is, moreover, based on an analysis of the specificities of your structure.

Our audit approach strictly adheres to the International Standards on Auditing (ISA).

The five phases of the audit approach and the proposed timeline:



Phase 1 - Risk analysis with management (Sept. – Oct.)

We will carry out an audit risk analysis on the basis of which we will draw up a work plan. The risk analysis is based on our knowledge of the entity's environment (ISA 315), which is updated annually, and is carried out **jointly with the finance department and the accounting department**, which, in collaboration with the auditor, guide the audit work on the accounts according to the risks identified internally.

Our intervention will of course be adapted to areas with a high degree of risk that require specific attention. As described above, we already consider the following **key risks** in our approach: revenues risk (are they allocated correctly? Are they on the right period? Should they be included in the accounts?), the risk of fraud (mainly misappropriation of assets and manipulation of financial statements), the risk related to money laundering (related to the areas of intervention), the risk related to payroll (given the large volume) and purchases.

We will also include in this phase a discussion on the particularities of EDF as mentioned in phases 2 and 3.

Phases 2 and 3 - Assessment of internal control and interim audit of accounts (Nov. – Dec.)

Assessment of the control environment

During these phases, we will review all of the cycle operations related to the preparation of the financial information and financial statements, with a particular focus on the control tests implemented internally to respond to, detect or reduce the risks identified by management.

Phases 2 and 3 are also an opportunity for us to play an advisory role in terms of administrative organisation. We will therefore inform you as soon as possible of any malfunctions in its internal controls, possible organisational improvements and will provide you with our recommendations for remedying them in the form of a report to the Board of Directors.

During these two phases, we therefore attach particular importance to identifying and verifying the operation of the key controls put in place to ensure the completeness of turnover and operating expenses. We will also devote particular attention to monitoring the procedures put in place to ensure the proper management of purchases and the management of legal provisions.

The aims of this approach are:

- to determine, in collaboration with the financial managers, a detailed schedule, methodology and control programme appropriate to the Institution, and the due diligence to be carried out, cycle by cycle and item by item, taking into account the probability that a significant error could materially affect the financial statements;
- to add a constructive and dynamic dimension to the function of statutory auditor by giving recommendations and opinions for management improvement (management letter).

Finally, these two phases will also be an opportunity to understand the risk of fraud. This aspect will be dealt with as follows (we will not disclose the tests carried out in detail to preserve the aspect of unpredictability):

- Assessment with management of the risk that the financial statements may contain material misstatements resulting from fraud,
- Identification of the procedures that management has put in place to identify and respond to the risks of fraud in the various departments,
- The possible knowledge by management of proven, suspected or simply alleged fraud.

As part of our audit, we will implement procedures to identify situations or events that create an opportunity or a means of committing fraud. Based on this identification and our judgement, our internal control review programme and substantive tests will be adapted.

It is during this phase that we will also update the Institution's **basic information**:

- ✓ Client history (date of incorporation; change in business/markets; ownership and governance structure; significant acquisition/disposal; other significant events).
- ✓ Identification of the Institution's strategy (current objectives and strategies as well as related risks that could lead to risks of material misstatement; sales, products, profit, management, equipment/machinery, premises, acquisitions/disposals; strategy to achieve objectives; origins of competitive advantages/plans to maintain or develop these).
- ✓ We will list the professional advisors.
- ✓ We will consider the use of experts, e.g. mainly in fields other than accounting or auditing, such as actuaries or experts in property valuation or IT.
- ✓ We will assess the internal audit department (nature of the responsibilities of the internal audit function and the way in which this function is integrated into the structure of the entity; and the activities carried out or to be carried out by the internal audit department).
- ✓ We will assess the possible VAT risk (applicable VAT regime? Outline of particular transactions requiring the intervention of a VAT specialist).
- ✓ We will look at specific obligations relating to pensions/material financial data and accounting treatment.
- ✓ We will assess the accounting rules (obtaining an understanding of the accounting rules applicable within the entity, including the reasons for any changes in these rules - assessment to see to what extent the accounting rules adopted are appropriate for the type of business and are consistent with both the applicable accounting standards and the rules adopted in your sector).
- ✓ We will understand how the Institution's performance is evaluated and reviewed, e.g.: key ratios, operating statistics, key performance indicators, employee performance evaluation and remuneration incentives, trends, use of provisional budget, budgets and variance analysis, various analysts' reports, etc.).
- ✓ We will assess how management makes accounting estimates and an understanding of the data on which they are based, including:
 - the method and, where applicable, the model used to make the accounting estimate;
 - the relevant controls;
 - the possible use of an expert by the management;
 - assumptions underlying accounting estimates;
 - whether there has been, or is expected to be, a change from the previous period in the methods used to make accounting estimates and, if so, the reasons why;
 - and if management has assessed the impact of an uncertainty related to the evaluation of an estimate and, if so, the manner in which such evaluation was carried out.

IT system audit

When auditing your institution's accounts, we will need to have a detailed knowledge of your IT environment. This knowledge enables us, in the context of our work, to identify the financial risks related to any weaknesses identified in this environment. Indeed, it is not uncommon, during our missions as statutory auditors, to identify failures in terms of task automation (data transfer from one software package to another, calculations automatically managed by the system, automatic accounts matching, etc.), access (faulty definition of user profiles which allows, for example, full access to supplier files, full access to the various accounting journals, etc.), organisation (optimal task segregation automatically integrated by the IT system) and data backup.

In order to carry out this audit, we have IT specialists within our firm who will conduct this part of the audit under the supervision of the signatory auditor.

It is important to note that all the members of the audit team assigned to the mission already have a good knowledge of the software used by EDF.

As an example, here are some questions that EDF will have to answer:

- ✓ Was it possible to obtain descriptions of the types of software and applications?
- ✓ Is it standard software?
- ✓ Is the posting of invoices for purchases, sales and pay slips automatic?
- ✓ Is the software used to process accounting and financial information reliable?
- ✓ Has management developed and implemented an appropriate information systems contingency plan to ensure the continued operation of the Institution in the event of a disaster?
- ✓ Has management developed and implemented appropriate methods of authorizing transactions, including the avoidance of unauthorized changes to data files and programs?
- ✓ Is the continuity of the IT system guaranteed?
- ✓ Is the IT system suitable for processing the entity's transactions?
- ✓ Is access to the system secure?
- ✓ What are the links between the different IT systems in place?
- ✓ What IT systems are available to management to prepare performance reports (accounting and other software used for financial reporting, key performance indicators, linking current performance to established objectives)?
- ✓ Does the management have control of the IT function?

Management letter

At the end of this work, we will present our recommendations to management, if any.

The latter are aimed in particular at optimising the internal organisation of the Institution so that the policies pursued by the management can be rapidly applied in a secure environment.

These recommendations will be included in a letter which will be structured as follows:

- Recommendation
 - Comment
 - Consequence
 - Recommendation
 - Management's response

We will follow up on these recommendations throughout the mandate as statutory auditor.

But also: Pre-audit in order to make progress on the audit of the accounts at 31 December

In order to save a considerable amount of time on the audit of the financial statements at 31 December and to reduce the audit work for all parties involved, we propose to intervene during the fourth quarter (in parallel with the process of assessing the control environment) in order to carry out audit procedures to validate a significant portion of the financial statements.

Requests will be made during this intervention to produce the accounting documents to justify the transactions posted in the audited period. Prior to the intervention, a list of documents to be prepared will be sent to the financial managers.

Phase 4 - Audit of the annual financial statements (February – to be defined with the management)

The quality of the internal organisation provides a presumption of the quality of the accounts but does not prove it. This can be confirmed by examining the accounts. The review of the annual financial statements will be carried out with all financial managers (missions and headquarters). This approach will result in a visit to your premises where the work will be carried out with the financial managers. Requests will be made during this intervention to produce the accounting documents to justify the transactions posted in the audited period.

Prior to the intervention, a list of documents to be prepared will be sent to the financial managers.

The examination of the annual financial statements will be carried out by means of analytical tests and tests of detail. **Analytical tests** will allow us to look at the evolution of the activities. These will take place as follows:

- a comparison of the current year's figures with those of the previous year in both general and cost accounting;
- a comparison of the current year's figures with planned budgets;
- an analysis by ratios;

- an analysis of the consistency of movements in the year's figures (for example, a reduction in staff should lead to a decrease in payroll costs or a major investment in building insulation should lead to a decrease in heating costs).

In addition to the previous tasks and depending on the results of the review of the internal control system and the analytical tests, a work programme will be carried out on the basis of which detailed tests on the financial statements will be carried out.

Generally speaking, the work to be carried out is:

- a study of compliance with the accounting law and specific regulations applicable to your Institution and the applicable valuation rules;
- sampling of entries recorded during the year (justification, correction of entries, completeness and reality of the transactions recorded, quality and classification of supporting documents);
- a complete and in-depth study of the annual financial statements, justification of the accounts and analysis thereof with a view to expressing an opinion on the financial statements.

The results of our audit work, the answers to our questions and the written letter of representation relating to the annual financial statements constitute the evidence on which we will base our opinion on the annual financial statements. We will take the liberty of requesting the assistance of your staff during the performance of our auditing mission.

Unlike Phases 2 and 3, Phase 4 will primarily involve those working in the accounting department. We will carry out this phase as soon as the financial statements are available, during the first quarter or, at your convenience, during the second quarter.

Phase 5 – audit report

Our reports will be issued in accordance with the agenda communicated to us by the management, particularly in terms of information to be provided to the General Meeting and **presentation of the deliverables**.

Fit of our firm with the objectives of the AISBL EDF, and potential conflicts of interest

DGST Reputation - DGST is recognized as a key audit actor in Belgium for Non-profit organization. Our clients are mainly issued from Non-profit sector and in particular from the “people assistance sector”.

The signing partner and the team are responsible for drawing a conclusion on compliance with the Ethical and Independence requirements and confirm that we are independent in accordance with the independence requirements of the **International Ethics Standards Board for Accountants (IESBA) code of Ethics**.

ISQC1 (International Standards on Quality Control) – Internal quality manual - We apply the International Standards on Quality Control. Based on these standards, we have at DGST a strong client acceptance procedure based on different criteria’s such as: the reputation of the client, the sectors (some sectors are excluded such as armaments sectors, cigarette industries, games sector, catering sector, etc...), the amount of fees (if we consider the client is too large for the size of our firm we refuse it), the knowledge in the sector (we do not audit entities as bank), etc... All these procedures are included in an internal quality manual reviewed and tested on a yearly basis by the Belgian audit oversight college depending from FSMA (Financial Services and Markets Authority).

Furthermore, every year and on every client we serve, all the employees and partners of DGST have to confirm, in writing, their independence and the absence of conflict of interests.

We refer to **appendix 3** for more details about DGST internal organization.

DOWJONES - Before accepting a client we perform a full screening of the UBO and mandatories in **DOWJONES** (www.dowjones.com). DOWJONES is a tool developed in order to identify any financial crime, third party risk or sanctions linked to a person or a company.

Compliance officer – A compliance officer will be assigned to the engagement in order to ensure that the team assigned is independent from EDF and that there are no conflict of interests.

III. Cost Proposal

1 year mandate

The mandate of statutory auditor is related to the certification of the financial statements for the year ended December 31st, 2025. We estimate our fees at a fixed amount of **EUR 6.200 excluding VAT**, subject to IRE contribution's (variable of 1,3% and fixed fees of EUR 40).

Billing Rate – technical questions - Overrun

The billing rate / hour applied is the following (excl. VAT):

Partner	EUR 150
Manager	EUR 100
Senior auditor	EUR 80
Junior auditor	EUR 60

The time spent to answer to technical questions linked to the financial statements of the Institution is included in the audit fees.

There is no overrun rebilled to our client excepted if we have to redo our audit procedures linked to, for example, a technical issue (IT crash in EDF ERP) or a lack of preparation (several different trial balances provided with different figures).

In any case, there is no overrun billed if we do not receive the authorization to bill from the client.

If EDF ask for occasional services which are not part of the audit (for ex the transformation of the Institution), the budget linked to the services will be discussed with the management and not bill without an approval.

IV. Staff assignments and availability

The team we propose for the audit assignment is:

Signing Partner:	Fabio Crisi (21 years of audit experience including Big4 including NGO)
Manager:	Samiyel Tasan (9 years of experience in audit)

The CV of the signing partner is available in **appendix 5**.

On a period on 14 years, we face an average turnover less than 10% of our audit staff.

The **availability of the team** is ensured during the period of audit defined with the financial department. Final Deliverables Schedule will be agreed at the time of Audit Engagement Agreement.

We confirm that we are flexible if during the planning phase of the audit EDF asks for another planning period.

We always try to have a first opinion on question raised in the 24 hours and a formal validation of legal aspect by the compliance officer.

V. Capabilities to perform audits of Belgium non-profit organisations

AS a proof of our capacity to conduct an audit we refer to the list of our clients (**appendix 4**).

VI. Appendix

1. The values of DGST
2. GGI Charter
3. Measures taken to ensure the quality of services within DGST
4. DGST Experiences
 - A. Audit Mandates
 - B. Examples of audit performed on headquarters during the 3 last Years
5. Curriculum vitae of Fabio Crisi

Appendix 1 - The values of DGST

Competence and integrity

DGST & Partners is careful to accept only those clients whom it is able to serve and who share its concern for integrity.

DGST & Partners makes every effort to familiarise itself with the mission before accepting it. This preliminary information concerns both the content of the mission and the integrity of the company or your institution and its management. Periodically, or before renewing a mandate, an evaluation of the relationship with the client is also undertaken.

Quality and reliability

DGST & Partners is committed to providing services aimed at improving the quality of financial information and the management of legal, economic and governance risks.

For increased and long-lasting reliability, DGST & Partners strives to meet your specific needs, and to inform you about major developments that would concern you.

Availability and proximity

DGST & Partners favours a direct relationship: the Auditor is at your disposal throughout Belgium.

The philosophy of DGST & Partners consists of developing close and personalised links through permanent and available contacts who intend to take into account, with sensitivity, the sometimes delicate nature of the issues to be examined. Over time, a relationship of trust develops between you and your Auditor. DGST knows how valuable this link is and strives to ensure continuity, both at the operational and technical level and at the human level.

DGST & Partners is at your side, wherever you need it. The Auditors know the actors and socio-economic realities of their region, a considerable "plus".

Efficiency and added value

DGST & Partners, thanks to the experience of its Auditors and its structure, is able to provide tailor-made solutions and quick reactions.

The DGST Auditor has full authority to provide answers and propose choices, without increasing the number of stakeholders and procedures. It ensures, in all objectivity and by exercising its own judgement, effective, relevant action proportional to the desired result. When the technicality, importance and/or urgency of the case requires the intervention of several professionals, your Auditor will coordinate the work and remains your privileged contact.

If necessary, the DGST Auditor formulates questions and recommendations to enable companies and associations to progress on the path of good management and good governance. Whether the resources entrusted to managers are of private or public origin, they must be used in accordance with the objectives set by those who provided them.

Multidisciplinary experience and teamwork

Through its partners, DGST & Partners has many years of experience in the legal missions of auditors as well as in consulting.

DGST Auditors have acquired sound experience by assisting numerous commercial companies or entities in the public and non-commercial sectors. They are experienced in auditing and consulting, in the trade, industry and services sectors, as well as in the public and non-commercial sectors, in Belgium and internationally.

Ethics and independence

DGST & Partners respects professional secrecy, privacy and independence.

DGST & Partners strictly respects professional secrecy as well as the privacy of its clients and all its interlocutors.

DGST Auditors are committed to their independence. This freedom of judgment is conferred on them by professional standards so that they can carry out their activity objectively and benefit from the confidence of the various parties interested in financial information. In the presence of different interests, the Auditor is an independent arbiter, concerned about the collective interest of your Institution. The Auditors therefore undertake to make every effort to ensure that their independence is preserved, which includes rigorous management of conflicts of interest and, where appropriate, the refusal of certain assignments for which their independence could be compromised or appear to be compromised.

Intellectual quality and continuous improvement

DGST requires its partners to adhere to the highest standards of quality, which are embodied in continuation training and external recognition.

DGST partners have published numerous books and studies in leading journals. They are also involved in training, some of them being lecturers at universities and higher institutes. They frequently take part in conferences as speakers.

Individually and collectively, DGST Auditors have gained recognition and trust. They have been awarded certifications, approvals or appointments that attest to their expertise and integrity, such as in the area of the auditing of insurance companies, subsidies granted by foreign governments, supervised transfer of companies, judicial functions or missions, etc.



Several partners have a personal commitment to the service of companies or associations. A number of them take part in committees within the Institute of Company Auditors, which enables them not only to keep abreast of the latest developments but also to participate in decision-making.

The presence of DGST & Partners within the global network GGI (Geneva Group International) also allows DGST members to deepen their understanding of international issues and to learn about best practices implemented in other countries.

Transparency and trust

DGST & Partners provides clear information on deadlines, procedures and fees.

DGST partners constantly strive to meet your needs within the appropriate timeframe. As soon as they receive a new request, they carry out an initial analysis in order to commit to an intervention plan according to the nature and complexity of the case.

DGST & Partners undertakes to define, prior to any intervention, the terms and conditions for setting its fees. Services are invoiced mainly according to the time spent, the technicality and the nature of the intervention required. The fees are flat-rate and include all the normal expenses relating to the mission, with the usual exclusion of disbursements such as travel expenses abroad, notary's fees, etc.



Appendix 2 – GGI Charter

Appendix 3 - Measures taken to ensure the quality of services within DGST

A direct relationship and great availability

The fact that Mr Crisi is personally present in your offices guarantees the highest level of responsibility.

He is involved in all the key stages of the mission and remains a privileged interlocutor of the stakeholders both internally and externally.

He always undertakes to respond within twenty-four hours to any request from the client.

Moreover, our geographical proximity enables us to intervene quickly on your premises.

The expertise of the signatory and its employees in the sector

Confidence is gained through the competence of the interlocutors.

The signatory auditor is a specialist in the sector. Indeed, it is the statutory auditor of several entities acting in the same sectors. Any other staff working on the case will have university degrees and proven experience in the sector.

The continuity of the services can be guaranteed in all circumstances by the internal organisation of DGST & Partners, under the conditions of this offer. Finally, our firm has the specificity of having very stable teams over time.

Continuing education

Interns

DGST Réviseurs d'entreprises has developed a large number of internal training courses approved by the Institut des Réviseurs d'entreprises in which all members of the board must participate in accordance with the ISCQC1 international quality standard.

These internal training courses cover, among other things, current issues in terms of accounting law, company law, tax law, international law, but also subjects such as money laundering, the independence of the auditor, and the proper application of ISA standards.

External

Several times a year, DGST Réviseurs d'entreprises organises seminars open to external participants. These seminars deal with topical issues. As examples, the following seminars have already been organised: Seminar on news for the commercial sector, Seminar on news for the non-commercial sector, The liquidation reserve - behind a complex issue an opportunity not to be missed, Inter-municipal entities - the new taxation rules.

In addition, all auditors who are partners within DGST Réviseurs d'entreprises must continue their training on a permanent basis in all areas that are important for the practice of the profession. The Institute has promulgated a standard that requires each auditor to have a minimum annual training programme (Each auditor must devote an average of at least forty effective hours per year to activities that contribute to his or her continuing professional development by improving his or her professional knowledge. This average must be achieved on the basis of a period of three calendar years, with an absolute minimum of twenty hours per calendar year).

The aim is to ensure that the auditor continues to fulfil their corporate role competently throughout their career.

Internal quality control system

It is based on three main components:

- the review of certain client files prior to the issuance of the statutory auditor's report;
- a periodic subsequent review;
- compliance with international quality standards (ISQC 1 standard).

The prior review of audit files concerns all files deemed to be significant or presenting significant audit risks (e.g. due to financial difficulties, major changes in structure or operation, shortcomings in administrative organisation, etc.). In this case, the file is reviewed by an Auditor who has not intervened on the file before the audit report is signed.



The subsequent review, which is carried out annually, covers the audit files of each Auditor of DGST with the authority to sign audit reports. It analyses the way in which checks have been carried out, including compliance with control and independence standards.

Our audit firm has also complied with the requirements of international quality control standards (known as ISQC 1 standards) by implementing an internal quality control system, consisting of clear policies to achieve quality objectives and the procedures necessary to implement and monitor compliance with them.

Appendix 4 – DGST Experiences

Audit Mandates

The auditors, and in particular the auditors proposed in this offer, have developed considerable expertise in your sector. You will find below the non-exhaustive list of associations whose DGST & Partners is auditor.

The mandates marked with an " * " have Fabio Crisi as representative.

Non-profit sector (including NGO)

MSF – MEDECINS SANS FRONTIERES 1090 Bruxelles	On going (until 2024)
RCN JUSTICE & DEMOCRATIE 1000 Bruxelles	On going *
SHC - SENSORIAL HANDICAP COOPERATION 1180 Bruxelles	On going *
ENFANCE TIERS MONDE 1000 Bruxelles	On going *
FEDERATION HANDICAP INTERNATIONAL 1090 Bruxelles	On going
ARSIA GEIE 5590 Ciney	On going
EUROPEAN CHEESE UNION (ECU) GEIE 1000 Bruxelles	On going
THE NATIONAL UNIONS OF STUDENTS IN EUROPE 1000 Bruxelles	On going *
ERASMUS STUDENT NETWORK AISBL 1210 Bruxelles	On going *
EURODIACONIA AISBL 1000 Bruxelles	On going *
MULTIJOBS 1120 Bruxelles	On going *
ACT ALLIANCE ADVOCACY TO THE EUROPEAN UNION 1000 Bruxelles	On going *
CALYPSO NETWORKS ASSOCIATION AISBL 1000 Bruxelles	On going *
EUROGROUP FOR ANIMALS 1000 Bruxelles	On going *

AAPK - ASSOCIATION POUR L'AIDE AUX POPULATIONS DU KIVU 1348 Louvain-La-Neuve	On going
ADA - AUTO-DEVELOPPEMENT AFRIQUE 1150 Bruxelles	On going
SOCIALWARE 1050 Bruxelles	On going
AIC SOLIDARITE 1348 Louvain-La-Neuve	On going
FRERES DES HOMMES 1030 Bruxelles	On going
STICHTING FERN 1050 Bruxelles	On going
INTERNATIONAL CRISIS GROUP 1050 Bruxelles	On going
LOUVAIN COOPERATION DEVELOPPEMENT 1348 Louvain-La-Neuve	On going
ICTJ - CENTRE INTERNATIONAL POUR LA JUSTICE TRANSITIONNELLE BRUXELLES 1210 Bruxelles	On going
EDF - EUROPEAN DISABILITY FORUM 1040 Bruxelles	On going
AQUADEV 1470 Genappe	On going
Etc...	

International association

AMICE 1050 Bruxelles	On going *
ARERT (Association européenne du registre testamentaire) 1000 Bruxelles	On going
BANKNOTE ETHICS INITIATIVE 1050 Bruxelles	On going
CASI INSTITUTE 1150 Bruxelles	On going
ECTP 1000 Bruxelles	On going *
ERASMUS STUDENT NETWORK (ACT) 1000 Bruxelles	On going *

ESU 1210 Bruxelles	On going *
EUROALLIAGES 1150 Bruxelles	On going
EURODIACONIA 1000 Bruxelles	On going *
EUROPEAN FOOD INFORMATION COUNCIL (EUFIC) 1000 Bruxelles	On going *
EUROPEAN FRANCHISE FEDERATION (EFF) 1050 Bruxelles	On going *
EUROPEAN ORGANISATION FOR TECHNICAL ASSE (EOTA) 1040 Bruxelles	On going *
EUROPEAN QUALITY ASSURANCE REGISTER FOR HIGHER EDUCATION (EQAR) 1040 Bruxelles	On going *
EUROPEAN UNIVERSITIES CONTINUING EDUCATION NETWORK - EUCEN 1348 LLN	On going *
EUROPEAN WATER SUPPLY 1030 Bruxelles	On going *
FOODDRINKEUROPE 1040 Bruxelles	On going *
INTERNATIONAL FOOD WASTE COALITION 1050 Bruxelles	On going *
POSTEUROP 1200 Bruxelles	On going *
PPTA 1200 Bruxelles	On going *
PROMETIA 1000 Bruxelles	On going
SECRETARIAT COMITE PILOTAGE 1000 Bruxelles	On going *
SLOVENIAN BUSINESS AND RESEARCH ASSOCIATION (SBRA) 1000 Bruxelles	On going *
SNETP (Ex NUGENIA) 1040 Bruxelles	On going
Etc...	

Reception and adapted work structures

INDC – Entités Jolimontoises GEIE (Structure faitière du groupe hospitalier Jolimont) 7100 La Louvière	On going *
Centre de santé de Jolimont GEIE 7100 La Louvière	On going *
EQLA (Œuvre national des aveugles) 1030 Bruxelles	On going *
ONA ENTREPRISES 1030 Bruxelles	On going *
CITECO 1030 Bruxelles	On going *
BROCHAGE RENAITRE 1140 Evere	On going
Maison de Répit de Bruxelles Capitale 1140 Bruxelles	On going
VILLAGE N°1 1440 Wauthier-Braine	On going
CENTRE MEDICAL ENADEN 1060 Bruxelles	On going
Etc...	

Establishments providing assistance to the disabled and psychological support

PHENIX 5000 Namur	On going *
MSP Les Trois Arbres 1080 Bruxelles	On going *
MSP LES JARDINS DU DIEWEG 1180 Bruxelles	On going *
IMP Sainte-Gertrude 7940 Brugelette	On going
LA PORTE OUVERTE 7903 Blicquy	On going
NAUSICAA 1180 Bruxelles	On going *
LE BIVOUAC 1180 Bruxelles	On going *

LES MAISONS DU BIVOUAC 1180 Bruxelles	On going *
EMERAUDE 1401 Nivelles	On going
LES ANEMONES 1390 Grez-Doiceau	On going
LES JACINTHES (Centre Général Liessens) 1440 Braine-le-Château	On going
LA MAISONNEE 1461 Haut-Ittre	On going
LA FORESTIERE 1050 Bruxelles	On going *
LES GODILLOTS 1330 Rixensart	On going
L'ESPERANCE 7100 La Louvière	On going
LA CITE DE L'ESPOIR 4820 Andrimont	On going
LA RESIDENCE LA FORET 1150 Bruxelles	On going *
LA VAGUE 1040 Bruxelles	On going
CREB 1200 Bruxelles	On going
ANAIS 1030 Bruxelles	On going *
FARRA-Bruxelles Capitale 1050 Bruxelles	On going
AIDE AUX AUTISTES ADULTES 4470 Saint-Georges	On going
LES GOELANDS 5190 Spy	On going
STATION DE PLEIN AIR 5000 Namur	On going
LE CHAT BOTTE 1315 Incourt	On going
LE MAILLON 4000 Liège	On going
LES GRILLONS 4051 Chaudfontaine	On going

LA FERME NO PILIF 1120 Bruxelles	On going
Etc...	

Health care establishments

CLINIQUE PSYCHIATRIQUE DES FRERES ALEXIENS 4841 Henri-Chapelle	On going *
Centre Hospitalier Jean TITECA 1030 Schaerbeek	Mission contractuelle *
Centres Hospitaliers Jolimont GEIE Site Jolimont – Site Lobbes – Site Tubize – Site Nivelles 7100 La Louvière (Haine-Saint-Paul)	On going *
CHR MONS - HAINAUT – Groupe Hospitalier Saint-Luc UCL Site Saint-Joseph Mons & Site Warquignies 7000 Mons	On going *
Groupe santé CHC (ex Centre Hospitalier Chrétien) 4000 Liège	Jusque 2019 *
EPSYLON (site Fond’Roy et site La Ramée) 1180 Bruxelles	On going *
CENTRE NEUROLOGIQUE WILLIAM LENNOX 1340 Ottignies	On going *
Hôpital Psychiatrique du BEAU-VALLON 5002 Saint-Servais	On going
Entraide Fraternelle GEIE 7100 La Louvière	On going *
Entraide Jolimontoise GEIE 7100 La Louvière	On going *
Résidence Beeckman 1000 Bruxelles	On going
Woodside Résidence 1020 Bruxelles	On going
Résidence Les Tamaris 1140 Bruxelles	On going
Le Parc de la Cense 1410 Waterloo	On going
Le Pavillon de la Cense Waterloo	On going
Le Bon Jour d’Ignace 1301 Wavre	On going

GEIE LES FILLES DE SAINT-JOSEPH 7520 Templeuve	On going
Coordination bruxelloise d'Institutions sociales et de Santé- Management – CEBIM GEIE 1170 Watermael-Boitsfort	On going
DE SARS SRL 7100 La Louvière	On going*
STREBO SERVICES SRL 7100 La Louvière	On going*
Etc...	

Some experiences in subsidies audit

EUROPEAN UNIVERSITIES CONTINUING EDUCATION NETWORK – EUCEN AISBL

🇺🇦 GA n° 621433-EPP-1-2020-1-BE-EPPKA3-IPI-SOC-IN
Programme : SMILE – Social Meaning Impact through LLL Universities in Europe

🇺🇦 GA n° 610245-EPP-1-2019-1-BE-EPPKA2-CBHE-JP
Programme : From university to labour market in the 21st Century : a step forward in work-based placements – UniLAB project

🇺🇦 GA n° 580329-EPP-1-2016-1-be-EPPKA3-IPI-SOC-IN
Programme : Validation for inclusion of new citizens of Europe – VINCE

MIGRATION POLICY GROUP AISBL

🇺🇦 Project 101103957-MPG2023-CERV-2022-OG-SGA

🇺🇦 GA N°863635 – REGIN

MSC SOFTWARE BELGIUM

🇺🇦 Agreement number 886554
Programme : Core noise Reduction for UHBR engineS - CIRRUSS

JEUNES EUROPEENS FEDERALISTES AISBL - JEF EUROPE

🇺🇦 Agreement number 101105191 - SGA2023

LIFELONG LEARNING PLATFORM - EUROPEAN CIVIL SOCIETY FOR EDUCATION

🇺🇦 Agreement number 626147-EPP-1-2020-2-AT-EPPKA3-PI-POLICY

ASSOCIATION EUROPEENNE DES EXPOSITIONS SCIENTIFIQUES TECHNIQUES ET INDUSTRIELLES – ECSITE

✚ Agreement number 101036071
Programme : Digital IncubatOr FOR muSeums - DOORS

EUROPEAN FOOD INFORMATION COUNCIL - EUFIC

✚ GA n° 101082821 – EUFIC FPA 2022

EUROPEAN YOUTH CARD ASSOCIATION – EYCA

✚ Agreement number 101075158
Programme : Operating Grant Eyca

CONNECT INTERNATIONAL – CONNECT

✚ Agreement number 101075213
Programme : Bring Humanity to digital life – Connect International operational work

YEU – YOUTH FOR EXCHANGE AND UNDERSTANDING INTERNATIONAL AISBL

✚ GA N° 614787
Action : Brave New YOU – Reloaded

INSTITUTE FOR INTEGRATED TRANSITIONS - IFIT

✚ ICSP/2020/417-979 “Supporting a negotiated solution and inclusive transition in Venezuela”

KEA EUROPEAN AFFAIRS - KEANET

✚ EXECUTIVE AGENCY FOR SMALL AND MEDIUM-SIZED ENTERPRISES (EASME)
GA N° 821394 – ILUCIDARE – International network for Leveraging sUccessful Cultural heritage Innovations and Diplomacy, cApacity building and awaREness raising

EUROPEAN VOCATIONAL TRAINING ASSOCIATION – EVTA

✚ Agreement number 609023
Action : VET European networking enhancement

EUROPEAN ASSOCIATION FOR VIEWERS INTERESTS – EAVI AISBL

✚ 626334-CITIZ-1-2021-1-BE-CITIZ-OGCIV - Europe for Citizens

✚ 617180-CITIZ-1-2020-1-BE-CITIZ-OGCIV

✚ CSO-LA/2018/402-472

Programme : Promoting disability rights and improving access to functional rehabilitation for persons with disabilities in the DRPK

Inclusion of people with vulnerabilities into sudden and slow onset disaster risk reduction practices in DPRK

Emergency response for Cyclone and Floods population in Beira region

SENSORIAL HANDICAP COOPERATION

✚ Subvention financée par la DGD référence D3.2/GL/07.02.06 SHC 2017-2021/2016

Programme : Plus d'enfants avec un handicap sensoriel ont accès à un enseignement inclusif de qualité durant tout le cursus scolaire

✚ Subvention financée par la DGD référence D3.2/GL/07.02.06 SHC 2017-2021/2016

Programme : Plus d'enfants avec un handicap sensoriel ont accès à un enseignement inclusif de qualité durant tout le cursus scolaire

SEARCH FOR COMMON GROUND

✚ Contract N° ICSP/2019/412-006

Strengthening Women and Youth-led Approaches to Reconciliation and Conflict Prevention in South Kordofan and Blue Nile

✚ Contract N° ICSP/2020/417-261

Enabling Effective and Conflict Sensitive Responses to COVID-19 to Preserve Social Cohesion in Fragile Contexts

✚ Contract N° CSO-LA/2017/391-119

Social Cohesion for Better Service Delivery in Rakhine State

✚ Contract N° ICSP/2017/392-626

Inuka – Supporting vulnerable youth to participate in community peace and security efforts in Coastal Kenya

✚ Contract N° ICSP/2020/417-325

Enabling Effective and Conflict Sensitive Responses to COVID-19 to Protect Social Cohesion in Fragile Contexts in Africa

EURODIACONIA

✚ Independent audit report concerning the Progress Programme 2020

OFFICE FOR A DEMOCRATIC BELARUS

✚ CSO-LA/2019/413-615
Empowering independent teachers association in Uzbekistan

✚ ENI/2015/371-749
Social Entrepreneurship Incubator
Expenditure verification – External actions of the European Union

THE SYNERGIST ASBL

✚ Patient Focused Medicines Development (PFMD) project

✚ From Testing to Targeted Treatments (FT3P) project

✚ GA 777450 – PARADIGM - H2020-JTI-IM12-2016-10 two sage
Patients activ in research and dialogues for an improved generation of medicines : advancing meaningful patientengagement in the life cycle of medicines –

FEDERATION EUROPEENNE DES ECOLES DE CIRQUE PROFESSIONNELLES (FEDEC pro)

✚ GA n° 101075112 - YANA

Etc...



Appendix 5 – CV Fabio CRISI