

# Coordination of CAP audit activities

## ACA's experiences

# Coordination of CAP audit activities

## Content

### Main content of the presentation:

- Overview on performers of CAP audits in Austria
- Coordination within national administration
- Coordination between ACA and ECA
- Different aspects of CAP audit activities in Austria

# Coordination of CAP audit activities

## *Performers (1)*

## Overview on performers of CAP audits in Austria

- European Commission (DG Agri)
- European Court of Auditors
- Austrian Court of Audit
- different actors within internal control system, amongst which:
  - Agrarmarkt Austria (Austria's biggest paying agency; supervised by Ministry of Agriculture)
  - Ministry of Agriculture (coordination unit / certification body)

# Coordination of CAP audit activities

## Performers (2)

## Who audits the paying agency AMA?

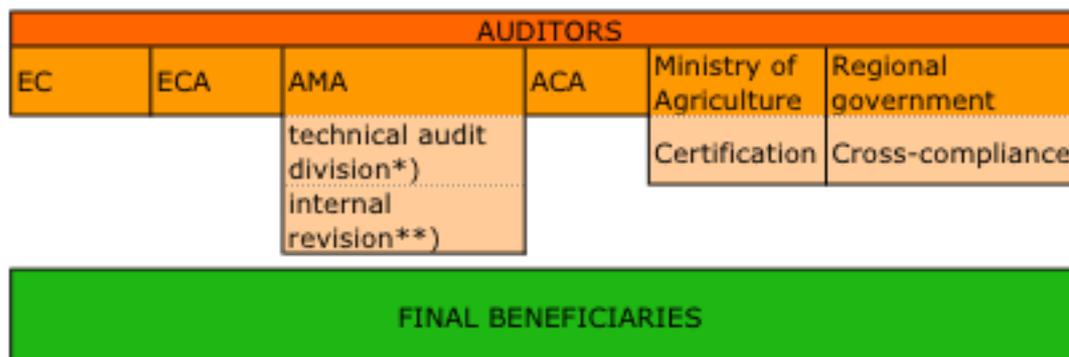


Source: AMA homepage ([www.ama.at](http://www.ama.at))

# Coordination of CAP audit activities

## Performers (3)

## Who audits the final beneficiaries of agricultural aid in Austria?



\*) min. 5% of aid recipients before payment + ex-post

\*\*) audit of measures

Graphic by ACA

# Coordination of CAP audit activities

## Coordination inside national administration

### Internal audit service of AMA

- coordinates all “external” audits (EC, ECA, ACA, Ministry of Agriculture)
- covers preparation, execution and follow-up
- very good overview and insight into audit results
- big administrative burden (on average 8 audits p.a.)

# Coordination of CAP audit activities

## Number and frequency

## Number of CAP audits in Austria (from AMA's perspective)

Source: AMA

Agrarmarkt Austria

External Audits\*) 1995 - 2010 (to date)

	European Commission	ECA	ACA (national + EU audits)	Ministry of Agriculture (EU audits)	All
1995	3	0	0	1	4
1996	5	1	2	1	9
1997	2	2	3	2	9
1998	2	2	3	1	8
1999	3	2	2	2	9
2000	3	1	3	1	8
2001	4	2	2	1	9
2002	2	3	3	1	9
2003	1	3	3	1	8
2004	2	2	3	1	8
2005	1	2	3	1	7
2006	4	2	3	1	10
2007	2	0	0	2	4
2008	2	1	2	2	7
2009	3	4	1	2	10
2010	3	2	1	1	7
	<b>42</b>	<b>29</b>	<b>34</b>	<b>21</b>	<b>126</b>

\*) Finalised and on-going

# Coordination of CAP audit activities

## *Audit themes*

Audit themes selected by EC and ECA in Austria:

EC: topics are wide-spread, with some focus on clearance of accounts

ECA: DAS audits are dominant, topic depends on selected transactions

→ *Duplicities & overlapping frequently exist (e.g. compensation payments for disadvantaged areas, agro-environmental measures), main focus on legality & regularity aspects*

# Coordination of CAP audit activities ACA and ECA (1)

## Coordination between ACA and ECA

- Article 287 (3) Lisbon Treaty as basis
- ACA as contact point
- in the planning of audit activities
  - annual audit programme
  - 4-month-forecast

# Coordination of CAP audit activities ACA and ECA (2)

## Coordination between ACA and ECA

- during the execution of audits in Austria
  - announcement letter
  - opening & closing meeting
  - preliminary findings
  - comments by auditees and/or ACA
  - final report
- role of ACA as auditor (own report) or observer

# Coordination of CAP audit activities ACA and ECA (2)

## Number of ECA audits in Austria 2006-2010 (to date) from ACA's viewpoint

ECA audits in Austria coordinated by ACA 2006-2010 (to date)

year	<i>number of ECA audits</i>	out of which agriculture*)	ECA agri- audits on the spot	ACA agri- reports	ACA as agri- observer
2006	3	2	2	2	-
2007	0	-	-	-	-
2008	4	1	1	1	-
2009	6	4	3	-	3
2010	6	2	2	-	2
<b>Total</b>	<b>19</b>	<b>9</b>	<b>8</b>	<b>3</b>	<b>5</b>

\*) including enquiries

Source: ACA

Thank you for your attention!

Any questions?