



SEMINAR

EXPERIENCE WITH THE DEVELOPMENT AND CARRYING OUT CAP AUDITS

Topic 2: PLANNING AND COORDINATION OF CAP AUDIT

Presentation by the SAI of Spain

**“AUDIT ACTIVITIES OF CAP SET OUT IN SPAIN
AND POSSIBLE IMPROVEMENTS”**



I.- Administrative Spanish Organization

- Political decentralization.
- Integration with Europe
- Decentralization organic instrumental entities



II.- Bodies of payment, bodies of certification and bodie of coordination

A) 18 Paying agencies

- State Administration. 1 FEGA
- Regional Administration. 17 en CC.AA.

B) 1 Coordinating Agency of Paying agencies.

- Fega.

C) 18 Certification Agencies

- By paying agency state: 1
- For regional paying agency: 17



III.-Audit activities of CAP

- From the paying agencies.
- From the certification agencies
- From the coordinating agency of paying agencies
- From Internal audit bodie of State Administration (IGAE)



OF THE PAYING AGENCIES

- ADMINISTRATIVE: 100% check of the records for recording, and crosses made with other databases: Land Registry, Registry Wine, etc.
- FIELD: selecting a random sample to perform field inspections, (using remote sensing, etc.).
- AUDITS: implementation of annual plans:
 - All lines: conditionality, single payment, first installation, producer organizations, agricultural land afforestation, early retirement, etc.
 - Follow up: single payment and olive, and
 - The security of information: analysis and risk management, control of access, acquisition, development and maintenance of media.



OF THE CERTIFICATION AGENCIES

- Implementation of the report to issue the audit certificate, which shall contain or brought adequate assurance that the accounts presented by the Paying Agency and to be sent to the Commission are true, complete and accurate and that procedures internal audits have operated properly.
- The internal control procedures:
It is responsible for an audit firm, although the certification body performs the following tasks:
 - Determines the number of checks to be performed,
 - Establishing the scope of work, and
 - Issued a report as a result of the findings and recommendations of the reports.



OF THE COORDINATOR OF PAYMENTS AGENCY

- Review of account of the paying agencies
- Audits coordination of Agencies paying through the National Plan of administrative controls and controls on the ground.



OF INTERNAL AUDIT OF STATE ADMINISTRATION (IGAE)

- On the beneficiaries of aid under audit plans approved by the Coordinating Committee and
- On the certification of annual accounts by the paying agencies rendered.

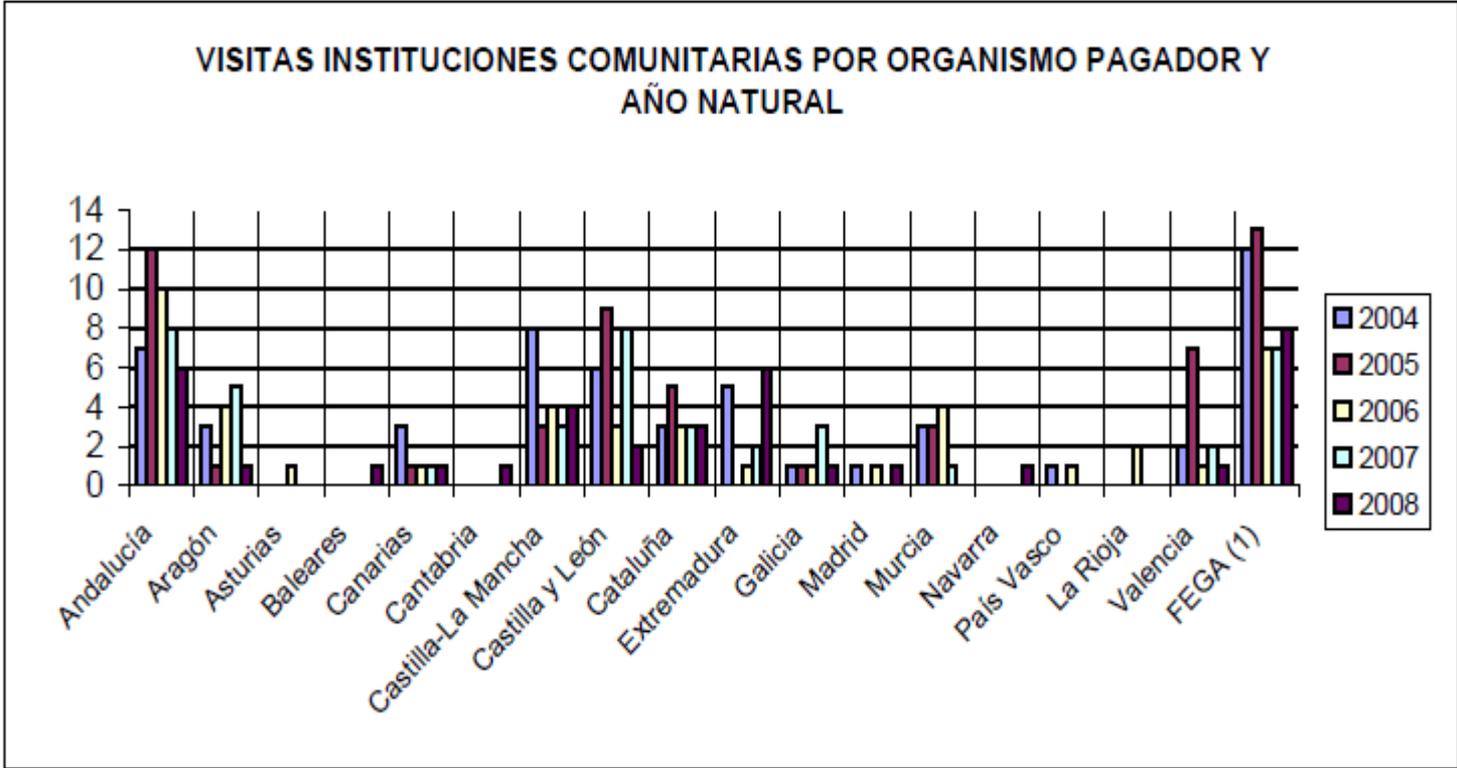


IV.- Other audits activities which affect to CAP

- Tax Organizations (AEAT)
- Community Institutions:
 - De la Commission
 - The European Court of Auditors and
 - From OLAF.



Community Institutions visits per paging agency and calendar year





V.- The bodies of external audit and the CAP. Experience of actions

- From de State Court of Audit. Tribunal de Cuentas
- From de bodies of Autonomous Communities external audit (OCEX)



VI.- Possible improvements in the planning and coordination of aid from the CAP and its audit

- Harmonization in legal regulations
- Procedures of management
- Use of information technology and communication on the CAP
- Mechanisms of coordination in the exercise of tasks of audit



Coordination in the exercise of tasks of audit

- Audit objectives
- Maintenance of audit organs
- Common Methodology
- Coordinated Planning
- To assume reciprocal results
- Efficient structuring of actions
- Improvements in audit and control systems and clearance of accounts
- Principle of subsidiarity