



SZIF

Státní zemědělský intervenční fond

External audits at the State Agricultural Intervention Fund - SAIF

Tereza Vavrova

Internal Audit Department



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External audits at the SAIF

Content of the presentation

- **Organisation of audits within the SAIF**
- **Internal Audit Department (IAD) cooperation with external entities**
- **Statistics of audits**
- **Course of an audit mission**
- **Coincidence in time audits**
- **Documents Flow**

Organisation of audits within the SAIF

External entities

➤ **Czech entities**

- Ministry of Finance of the Czech Republic (Competent Authority)
- BDO Prima CA, s.r.o. (Certifying Body)
- Ministry of Agriculture of the Czech Republic
- Supreme Audit Office
- Etc.

➤ **EU entities**

- European Commission
- European Court of Auditors
- European Anti-Fraud Office

Internal entities

- Internal Audit Department
- Independent Internal Inspection and Assignments Unit

Organisation of external audits within the SAIF

Czech external entities

Primary responsibility – Internal Audit Department

Fulfilment of external entities requirements

- Procurement and handover of external entities requirements (including check of completeness and relevance of the requirements which had been handed over)
- Arrangement of meetings of external entities with individual units (as a rule with the presence of representatives of the Internal Audit Department)
- Procurement/processing and handover of SAIF's standpoints regarding the findings from performed audits /controls carried out by external entities

Organisation of external audits within the SAIF

External entities of the EU – audit mission carried out in the Czech Republic

Primary responsibility – International Relations Department

- Contact Person for representatives of audit mission
- Provides transmission of materials to the Head of audit group
- Coordinates course of an audit mission

During an audit mission auditors cooperate directly with an **individual guarantee**.

Organisation of external audits within the SAIF

External entities of the EU – audit mission carried out in the Czech Republic

Activities of the Internal Audit Department within audit missions

- participation in audit mission during the whole procedure
- processing the information on the course and conclusions of audit mission for the director of the Internal Audit Department
- administration of database of findings of audit missions for needs of planning activities of the Internal Audit Department and archiving documentation regarding audit missions
- monitoring of settlement of audit mission findings

The director of the Internal Audit Department decides on a potential performance of an audit investigation carried out before the beginning of an audit mission.

Cooperation of the IAD with external entities

Use of cooperation with external entities

Use for quality increase of internal audit and adoption of the best practice

- risk analysis
- planning of activities of the Internal Audit Department
- preparation of individual audit actions
- performance of audit actions

Statistics of audits

Czech entities

Number of audits/year							
	2004	2005	2006	2007	2008	2009	2010
SAO	2	1	1	2	2	1	2
MF	-	-	-	1	2	2	1
MA	1	4	7	4	3	6	3
VZP	-	-	-	-	-	1	-
TÜV Nord	-	-	-	1	1	1	0
FO	-	2	0	1	3	0	1
Total	3	7	8	9	11	11	7

August, 2010

SAO Supreme Audit Office
 MF Ministry of Finance
 MA Ministry of Agriculture
 VZP General Health Insurance Company
 TÜV Nord Inspection and Certification Company
 FO Financial Office

Statistics of audits

European entities

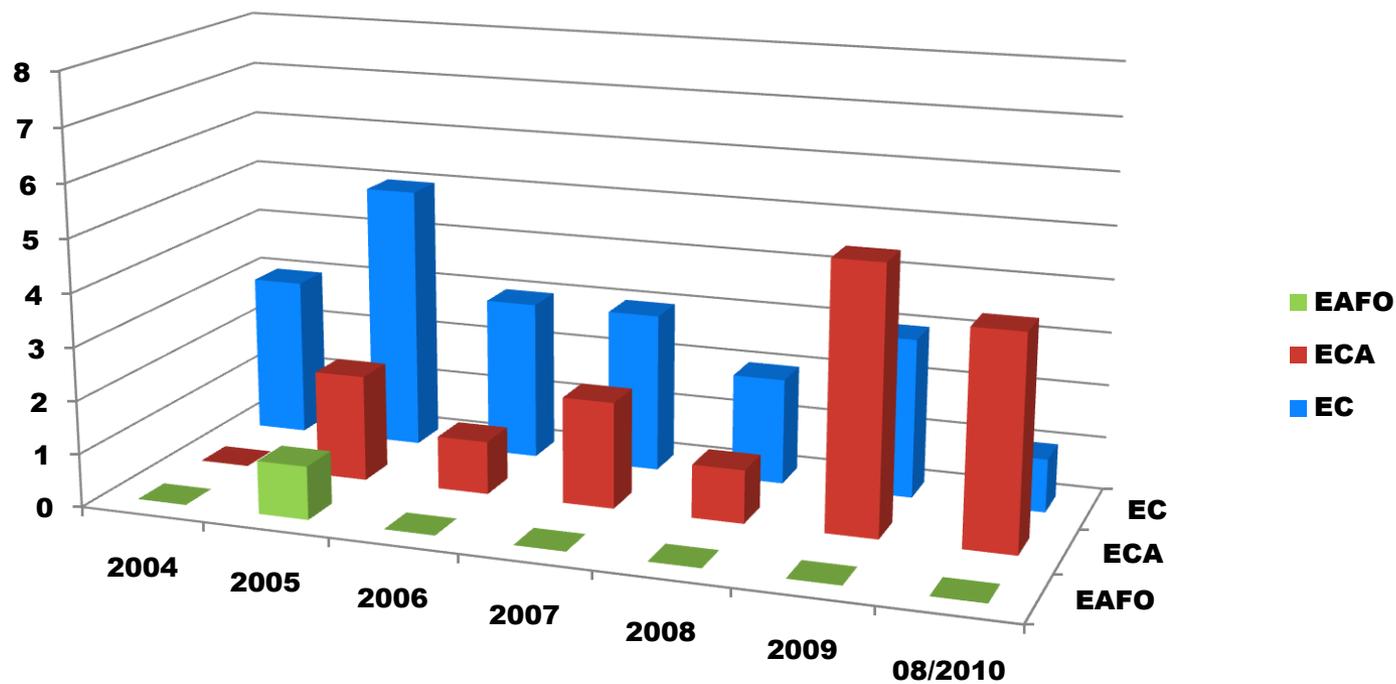
Number of audits/year							
	2004	2005	2006	2007	2008	2009	2010
EAFO	-	1	-	-	-	-	-
ECA	-	2	1	2	1	5	4
EC	3	5	3	3	2	3	1
Total	3	8	4	5	3	8	5

August, 2010

EAFO European Anti-Fraud Office
ECA European Court of Auditors
EC European Commission

Statistics of audits

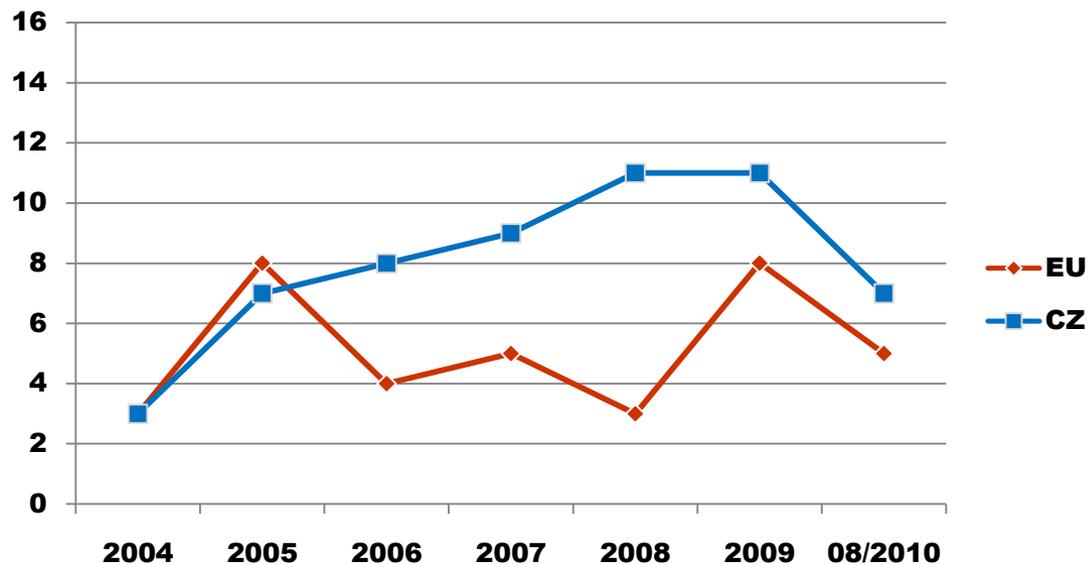
Amount of the EU institutions audits



Statistics of audits

Number of audits provided by Czech and European entities

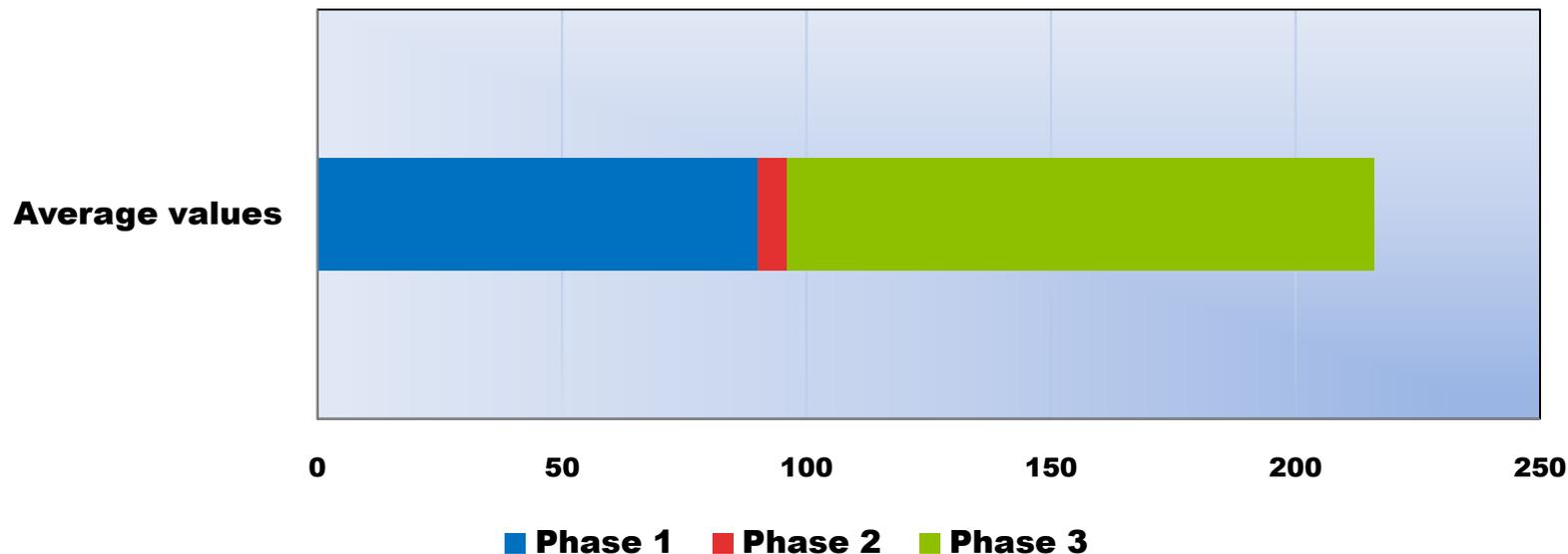
Trend of external audits



Course of an audit mission

Mission phases - diagram

Phase	Time period description	Average values
Phase 1	Period from notification to initialization of the audit mission	3 months
Phase 2	Duration when auditors are being at the SAIF	6 days
Phase 3	Period from the end of mission to obtain the letter containing observations and requests for further information	4 months



Coincidence in time audits

Timing of audits in 2009

Subject	Year 2009												
	January	February	March	April	May	June	July	August	September	October			
BDO	CA 2008			CA 2009									
	Clearance of the accounts 2008			Clearance of the accounts 2009									
SAO	Control no. 08/25			Control no. 09/12									
MA				P 1/2009/Mze						On-the-sp			
				P 4/2009/OP									
				P 8/2009/OP									
				MA1									
MF							MF1						
				MF2									
TÜV													
EC/ECA					EC1			EC2			EC3		
			ECA1			ECA2							
											ECA3	ECA3	ECA3

Course of audit mission

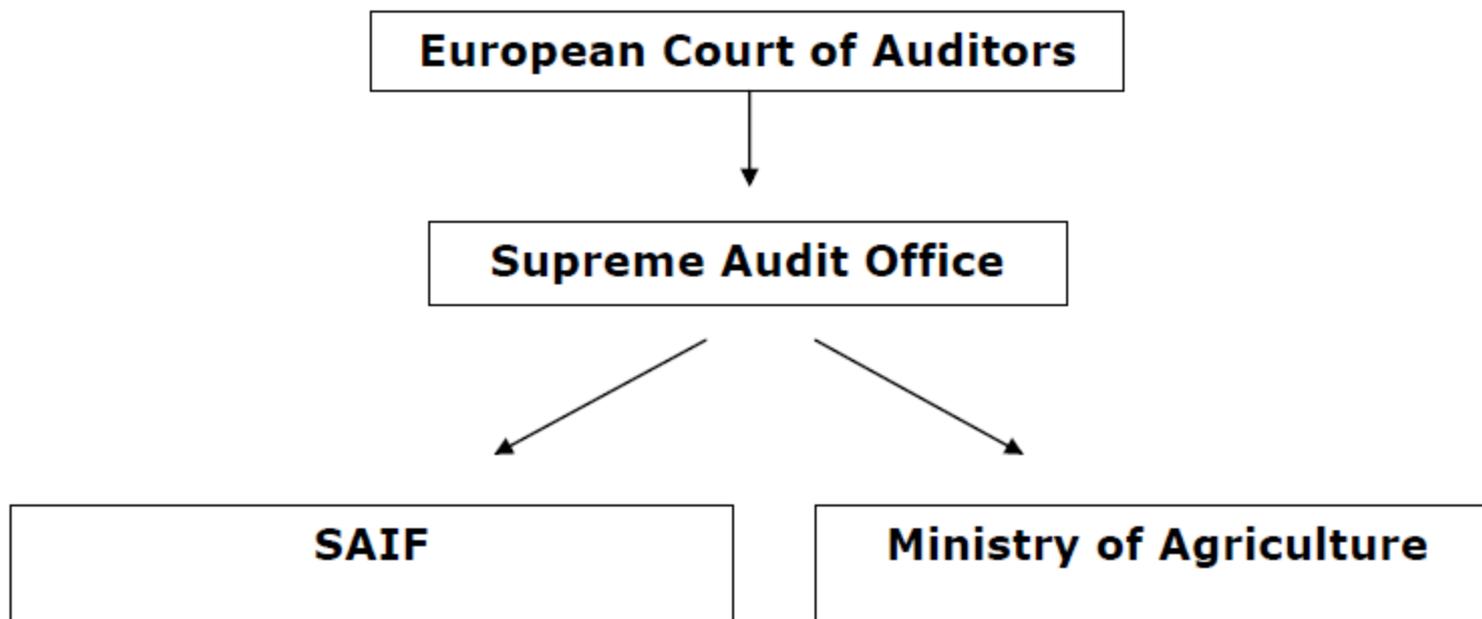
Documents obtained by SAIF concerning the mission

- **Announcement of a mission to the Czech Republic**
- **Program of the visit**
- **Observations and requests for further information**
- **Invitation to the bilateral meeting**
- **Minutes of the bilateral meeting**
- **Final report**

Documents Flow

Notification of Audit Missions

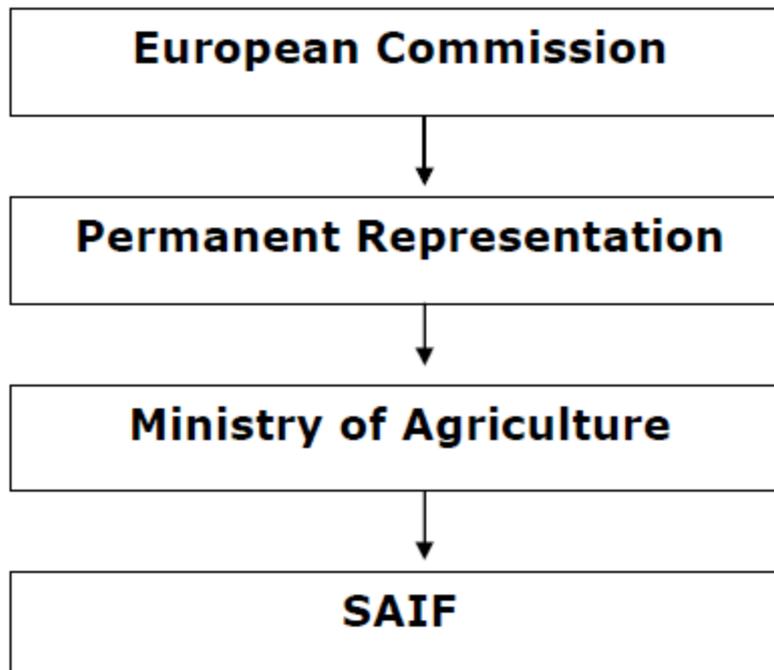
European Court of Auditors



Documents Flow

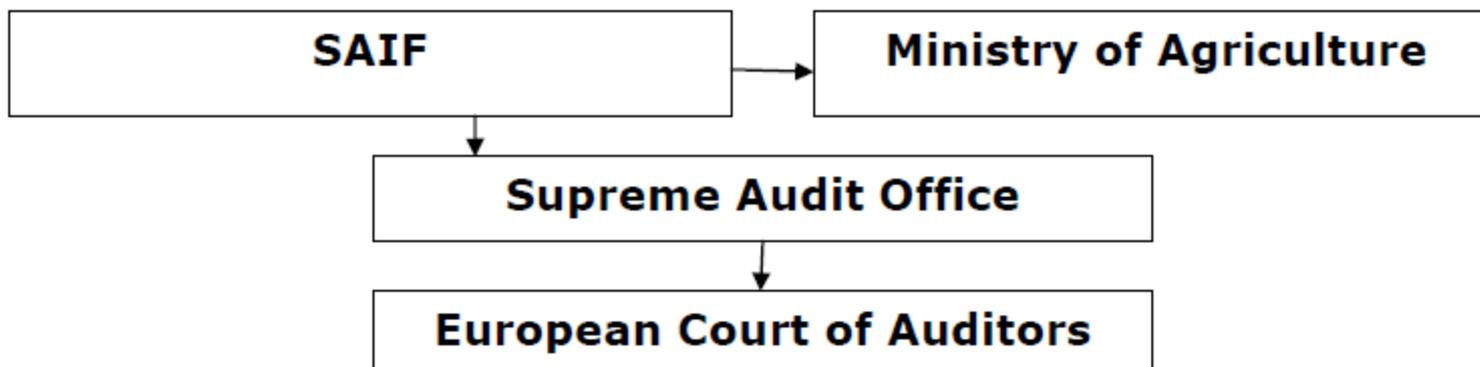
Notification of Audit Missions

European Commission

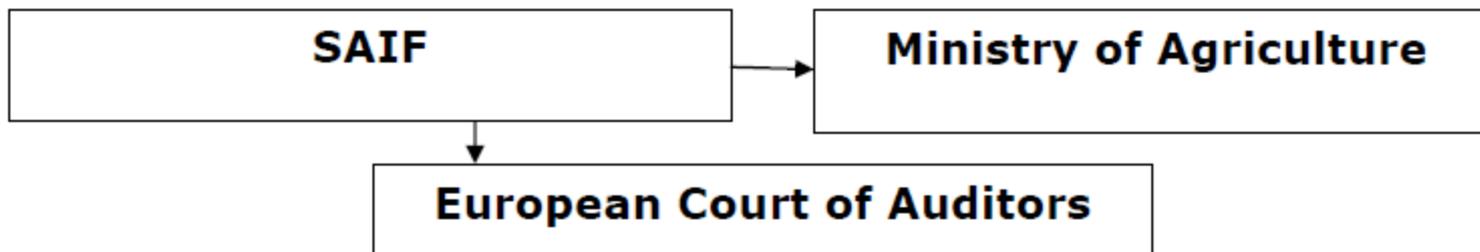


Documents Flow

Documents required by the European Court of Auditors (based on notification)

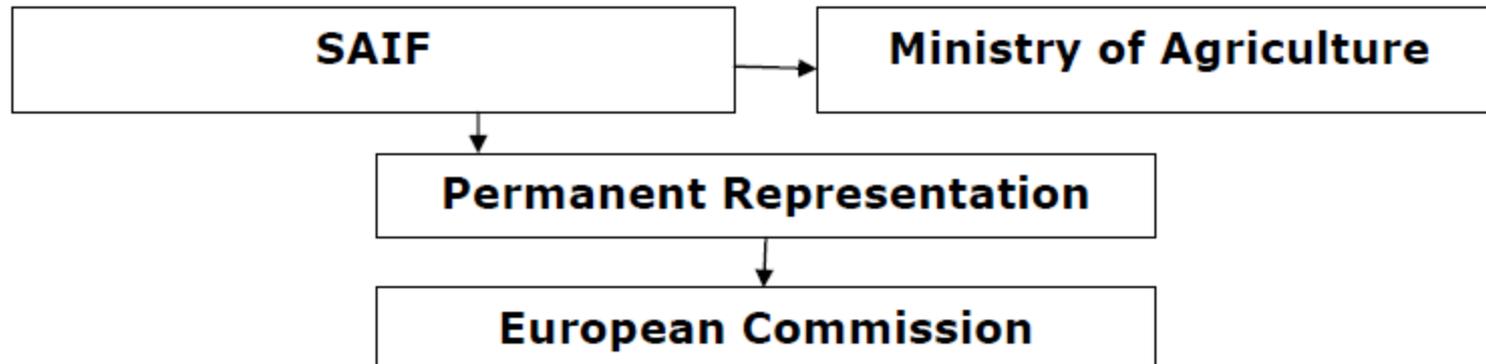


Additional Documents

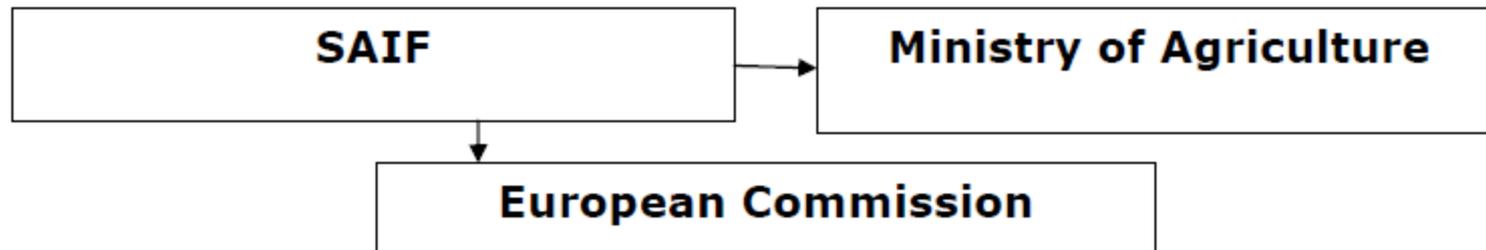


Documents Flow

Documents required by the European Commission (based on notification)



Additional Documents





SZIF

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Thank you for your attention.



Subject \ Period	Year 2009												
	January	February	March	April	May	June	July	August	September	October	November	December	
BDO	CA 2008			CA 2009									
	Clearance of the accounts 2008			Clearance of the accounts 2009									
SAO	Control no. 08/25			Control no. 09/12									
MA	P 1/2009/Mze					On-the-spot check							
	P 4/2009/OP				P 8/2009/OP								
				MA1	P 9/2009/OP								
MF						MF1	MF2				MF3		
TÜV											TÜV		
EC/ECA			EC1		EC2		EC3						
			ECA1	ECA2									
									ECA3	ECA3	ECA3		

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