

# Techniques and Methods Used in CAP audit - summary

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## ECA's Audit Approach for its Annual Statement of Assurance (DAS)

*by Mr Michael Zenner, European Court of Auditors*

- The Court's DAS approach for EAGF
- Substantive testing
- The Court's IACS (Integrated Administration and Control Systems) systems audits
- Key audit questions for System audits



## Audit techniques and methods – the Czech experience

*by Mr Miroslav Kruchina, SAI of the Czech Republic*

- methods and techniques used during particular audit phases
- enclosed list of CAP shortcomings detected by SAO CZ in 2004 - 2009



## Auditing the Integrated Administration and Control system (IACS) in Baden – Württemberg

*by Ms Hilaria Dette, Regional Audit Institution of Baden – Württemberg (Germany)*

- IACS in Baden- Württemberg - Auditing methods and techniques used during the particular audit of IACS in 2007
- results and recommendations for improvement and for cost saving – too high administrative cost for IACS

