

Experience with CAP audit

Topic 4 – Treatment of errors in the implementation of CAP

NKÚ ČR

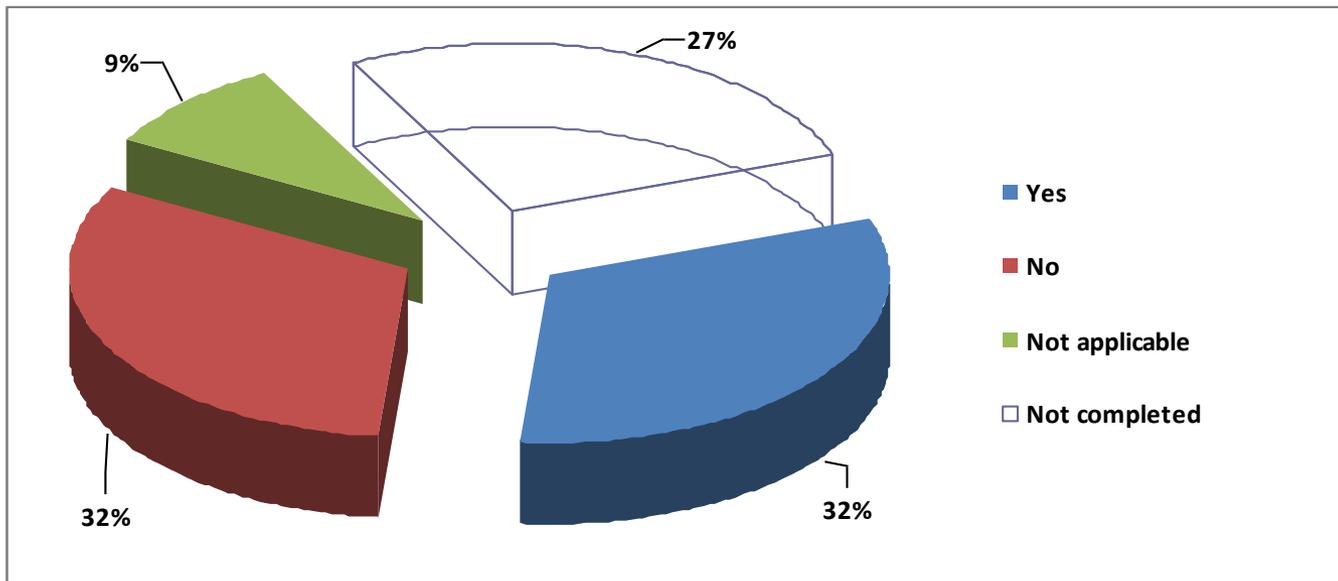


Supreme Audit Office
Czech Republic

Topic 4 – Subtopic 4.1.

- **Subtopic 4.1.**
- Does your SAI rate the shortcomings detected by CAP audits according to their importance?

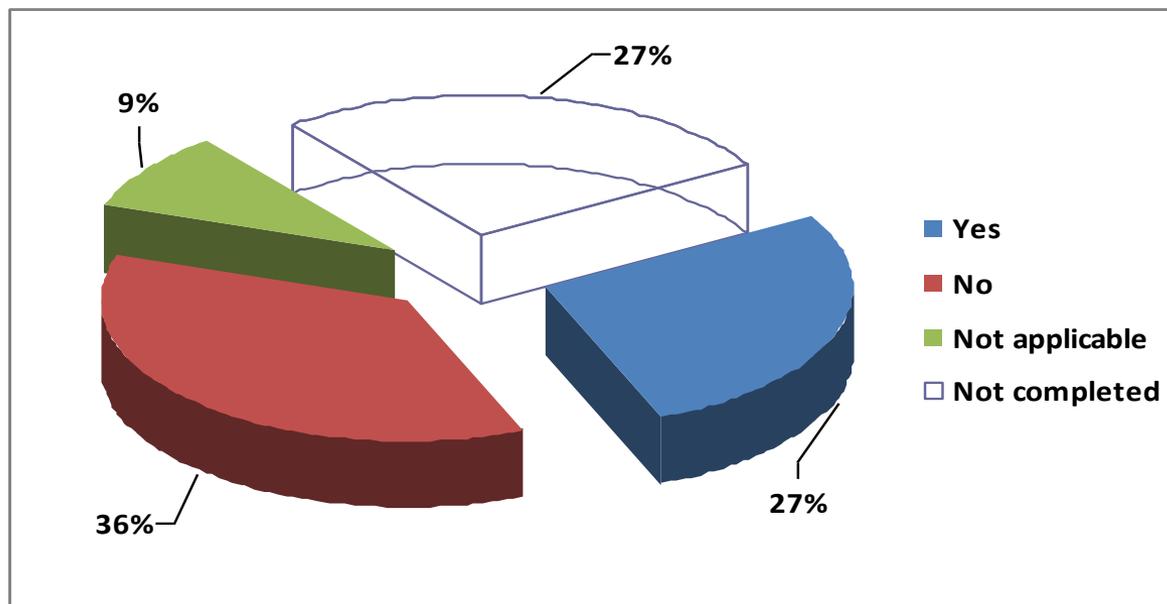
Yes	No	Not applicable	Not completed
32%	32%	9%	27%
7	7	2	6



Topic 4 – Subtopic 4.2.

- **Subtopic 4.2.**
- Does your SAI compile a list or database of shortcomings identified by CAP audits?

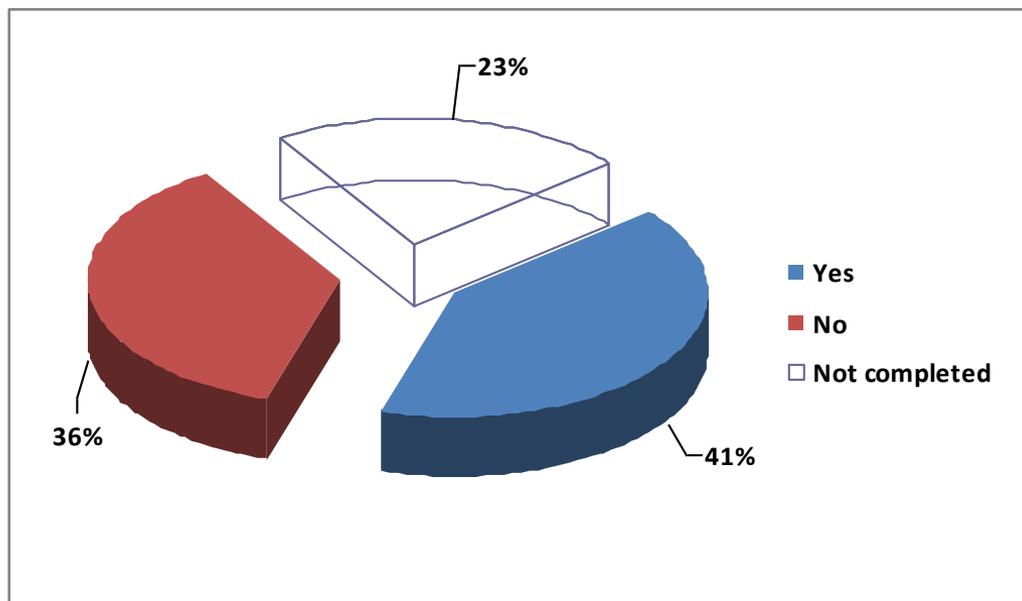
Yes	No	Not applicable	Not completed
27%	36%	9%	27%
6	8	2	6



Topic 4 – Subtopic 4.3.

- **Subtopic 4.3.**
- Does your SAI conduct an analysis of the main risks relating to the implementation of the CAP ?

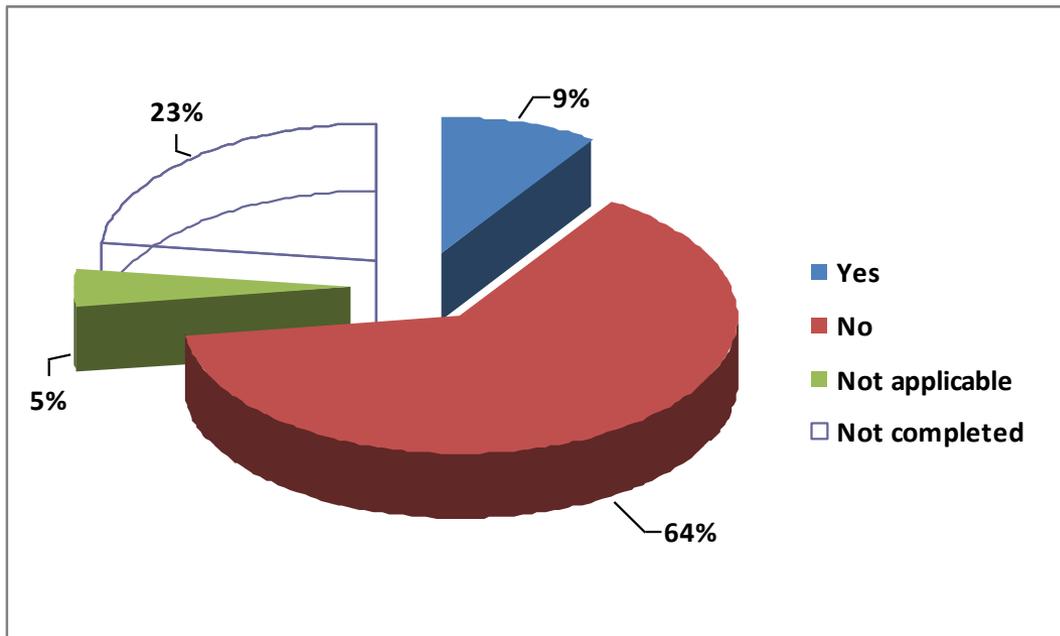
Yes	No	Not completed
41%	36%	23%
9	8	5



Topic 4 – Subtopic 4.4.

- **Subtopic 4.4.**
- Does your SAI have a map of risks relating to the implementation of the CAP?

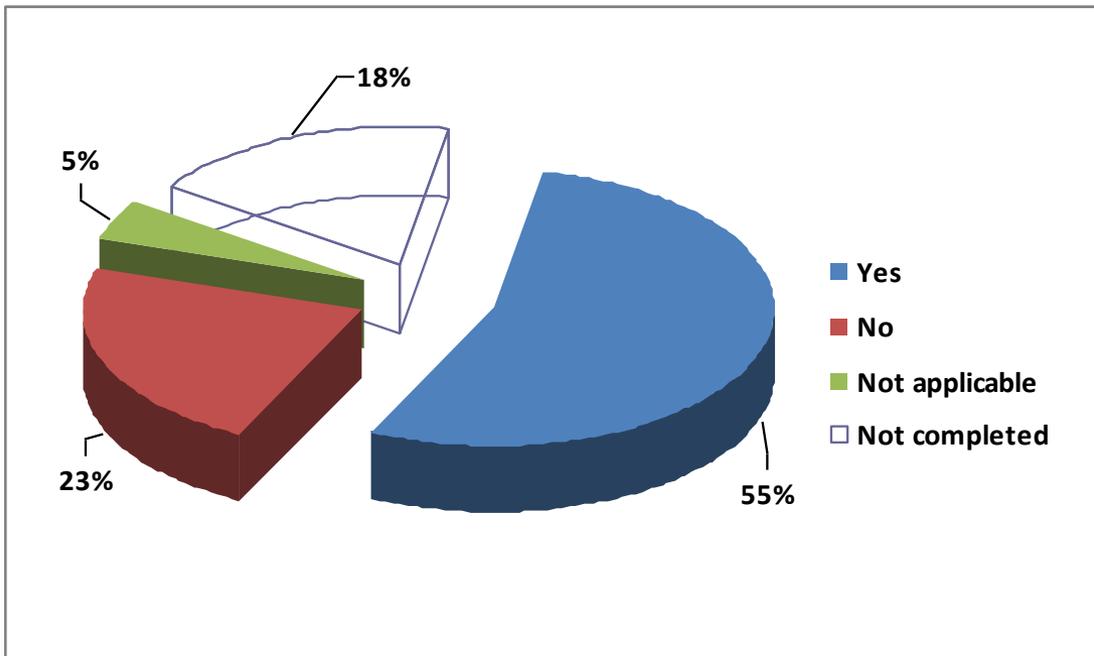
Yes	No	Not applicable	Not completed
9%	64%	5%	23%
2	14	1	5



Topic 4 – Subtopic 4.5.

- **Subtopic 4.5.**
- Are audit findings made available to the public?

Yes	No	Not applicable	Not completed
55%	23%	5%	18%
12	5	1	4



Topic 4 – Subtopic 4.6.

- **Subtopic 4.6.**
- What shortcomings are identified, how often, and in what areas?

Frequency	Description of shortcoming
Often	Flemish decrees implementing CAP were enacted with retroactive effect, causing legal uncertainty for those concerned. Government services did not check systematically whether the recipients of the grants still met the conditions for eligibility.
Less frequently	The processing time of aid applications was in some cases too long so that there was a risk that the recipient of an interest subsidy might be confronted with financial difficulties.
Rarely	Government did not set up timely a Farm advisory system as required by art. 13, regulation 1782/2003.
Always	Public procurement – problems with contracting and execution of contracts
Always	Delay and failure to comply with the deadlines for approval of projects
Often	Rules of publicity and transparency
Often	Failure to comply with decisions of the Monitoring Committees
Less frequently	Failure to disclose the indicative annual programs at the right time
Rarely	Failure of procedures for objection or appeal against a decision of the Paying Agency
No applicable	
Always	Non compliance with EC regulations of verifying degrees of severity.



Topic 4 – Subtopic 4.6.

Shortcomings that are according to some SAIs identified every time:

- public procurement (problems with contracting and executing contracts);
- delays and failure to comply with deadlines for approval of projects;
- non-compliance with EC regulations;
- irregularities in management and control of CAP funds, variances in eligible area evidence recorded in the IACS and in reality;
- personal relationships and ties between beneficiaries and personnel approving payments;
- differences in recorded and real number of animals; shortcomings in internal control and accounting systems; advance processing of requests.

Topic 4 – Subtopic 4.6.

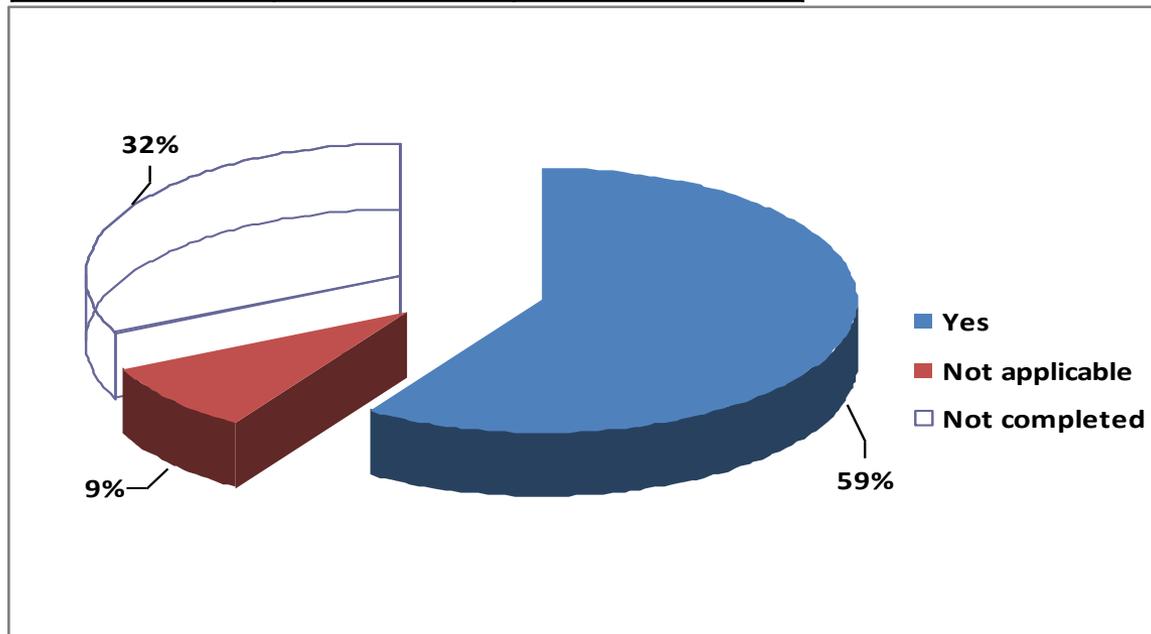
Shortcomings that are according to some SAIs identified less frequently:

- legal insecurity caused by late publishing of regulations;
- rules of publicity and transparency;
- nonobservance of decisions taken by monitoring committees;
- delays when publishing legal acts;
- incorrect interpretation of legal acts and work procedures and methods;
- shortcomings in announcements of public procurements/tenders;
- shortcomings in internal and external control

Topic 4 – Subtopic 4.7.

- **Subtopic 4.7.**
- Can your SAI provide its particular findings or a collection of these findings to the other SAIs?

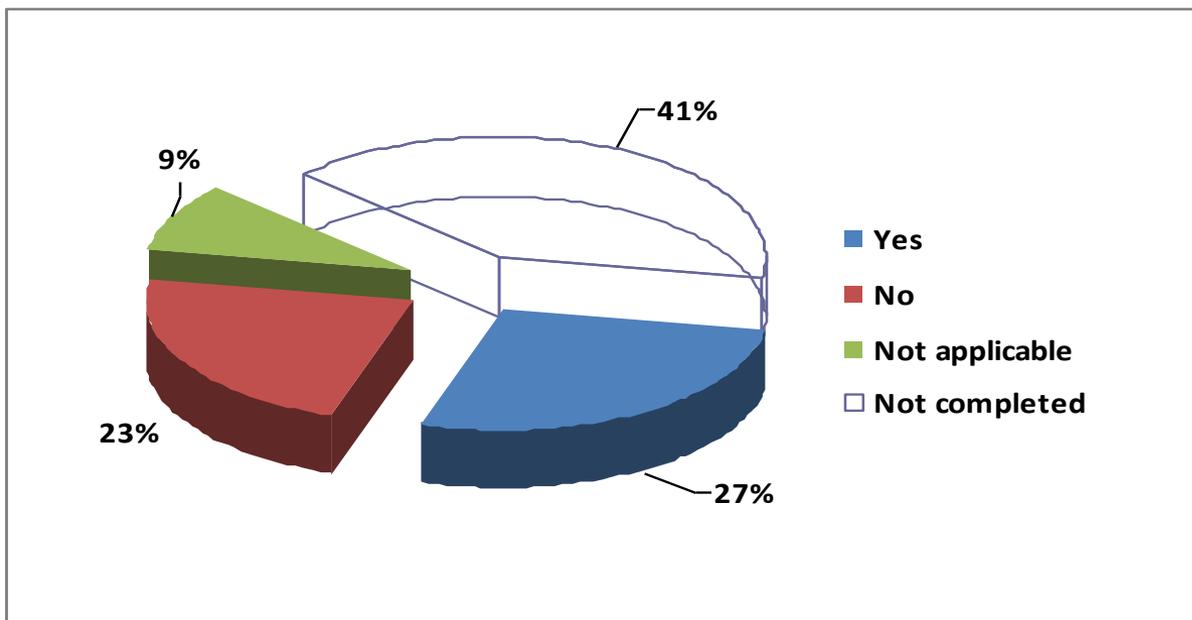
Yes	Not applicable	Not completed
59%	9%	32%
13	2	7



Topic 4 – Subtopic 4.8.

- **Subtopic 4.8.**
- Can your SAI provide the results of its risk analysis to the other SAIs?

Yes	No	Not applicable	Not completed
27%	23%	9%	41%
6	5	2	9



Topic 4 – Czech contribution

- Detailed list of shortcomings that we detected during our CAP audits (in total 7 audits)
- Our goal - to share with other SAIs by means of CAP network and so enable to compile a database of findings



Thank you for your
attention!

