Workshop session: Treatment of errors in the implementation of CAP

Summary notes

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Presentations

- Answers to the questionnaire
- ECA's treatment of errors and summary of EAGF audit findings
- The audit approach of the NCA
- Overview of irregularities in the EU regulation
- 2 case studies
  - Germany: fisheries policy
  - Cyprus: common market organisations

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Consistent treatment of similar errors

- Consistency between consequent audits of given measure
  - Stable methodology of treatment of errors (Q 4.1.: Y- 32%)
  - Structured database of findings (Q 4.2.: Y- 27%)
- Consistency between diff. audit bodies
  - Disclosure of anonymised model errors (Q 4.5,4.7.: Y- 55/59%)

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Consistent treatment of similar findings

- ## At beneficiary level
  - Subsidy target (land area/ market interventions) similar in every MS => basis for common classification of errors

- ## At systems level
  - **Key controls** defined in EU legislation, similar in every MS => basis for common classification of weaknesses
  - Other ancillary controls (MS specific) – highly variable

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Use of re-performance

Questions discussed:

- – Definition?

- – Content (What process to include?)

- – Sample size (and possible extension?)

- – Overall evaluation of the control system based on errors detected?

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Audit approach

Direct evidence pro's	Single audit pro's
Statistical underpinned statement	Less audit burden
No timing constraints due to other auditor schedule (audit evidence collection and reporting)	Less resources
	Systems focused
	Recommendation focused

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Protection of aquatic resources in BRD

- Negative impact of sharing inspection task between federal x state auth.

- Route selection of inspection vessels random

- Unreliable paperwork of fishermen

Common market organisation audit on Cyprus

- Public procurement - conflicts of interest and resulting overcharging

- Non existence of IACS - high risk

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Conslusion

❑ Share smartly structured audit findings and plans

❑ Educate auditors on the definitions and use of important audit techniques

❑Learn from each other's audit approach

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