

# Experience with CAP audit Topic 1 – CAP measure as an audit topic

SAO CR

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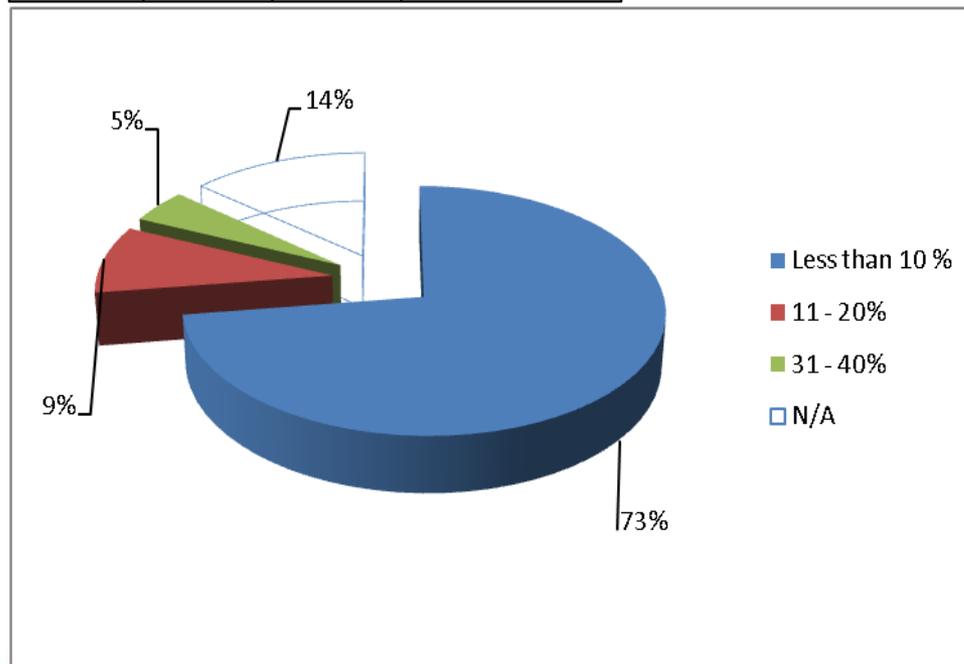
# Topic 1

- TOPIC 1: Audit of the CAP and its position within the audit activity of SAIs

# Topic 1 – Subtopic 1.1.

- **Subtopic 1.1.**
- Overall proportion of CAP audits to audit activities of your SAI in the 2006 - 2009 period

Less than 10 %	11 - 20%	31 - 40%	Not completed
73%	9%	5%	14%
16	2	1	3



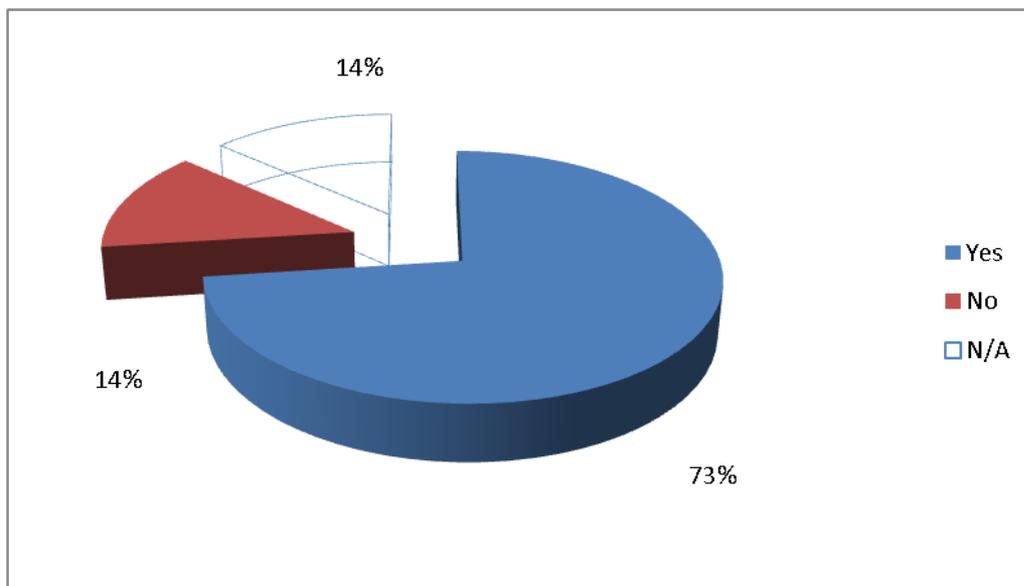
# Topic 1 – Subtopic 1.1.

- Most respondents (73%) stated that the share of CAP audits is less than 10%.
- Exceptions are Romania (31-40%), Bulgaria and Slovakia (both 11-20%).
- Discussion:
- The policy of the SAI of Romania in the planning and implementation of CAP - they are exceptional to this end
- Possibly a higher percentage share of CAP audits (11-20%) in the cases of Bulgaria and Slovakia

# Topic 1 – Subtopic 1.2.

- **Subtopic 1.2.**
- Does your SAI perform audits that combine elements of regularity audit, financial audit and performance audit?

Yes	No	No completed
16	3	3
73%	14%	14%



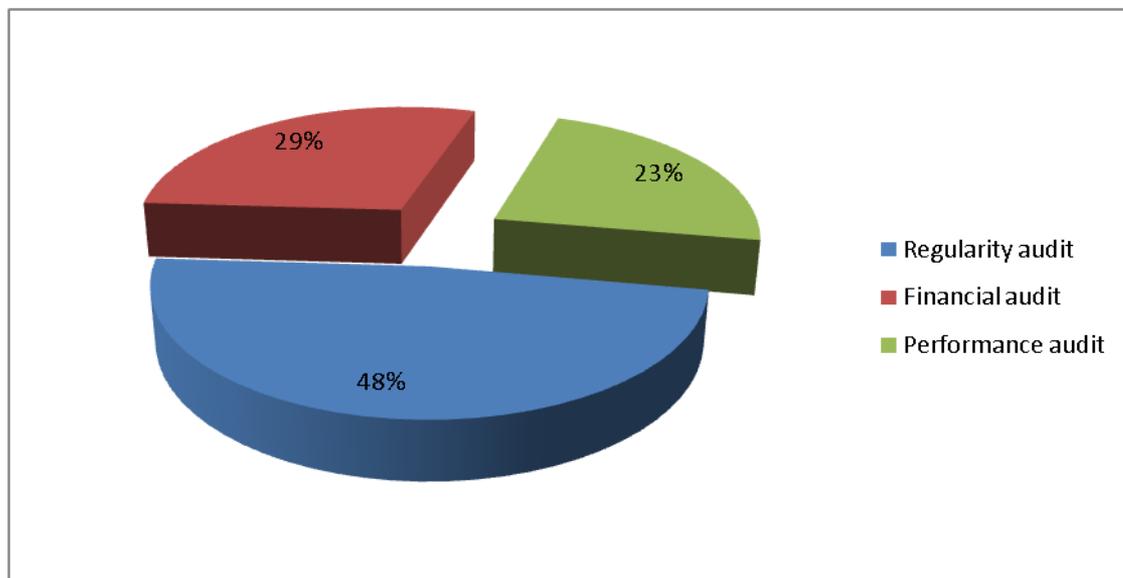
# Topic 1 – Subtopic 1.2.

- Most respondents (73%) say that they combine elements of regularity, financial and performance audits.
- Only 3 countries do not: Finland, Greece, the Czech Republic
- Discussion:
- Why don't the Finns and Greeks combine the 3 types of audits? What reasons?  
Advantages and disadvantages of combined audits.

# Topic 1 – Subtopic 1.3.

- **Subtopic 1.3.**
- As regards CAP audits, what was the approximate proportion of the respective audit types of your SAI in the 2006 – 2009 period?

Regularity audit	Financial audit	Performance audit
48%	29%	23%



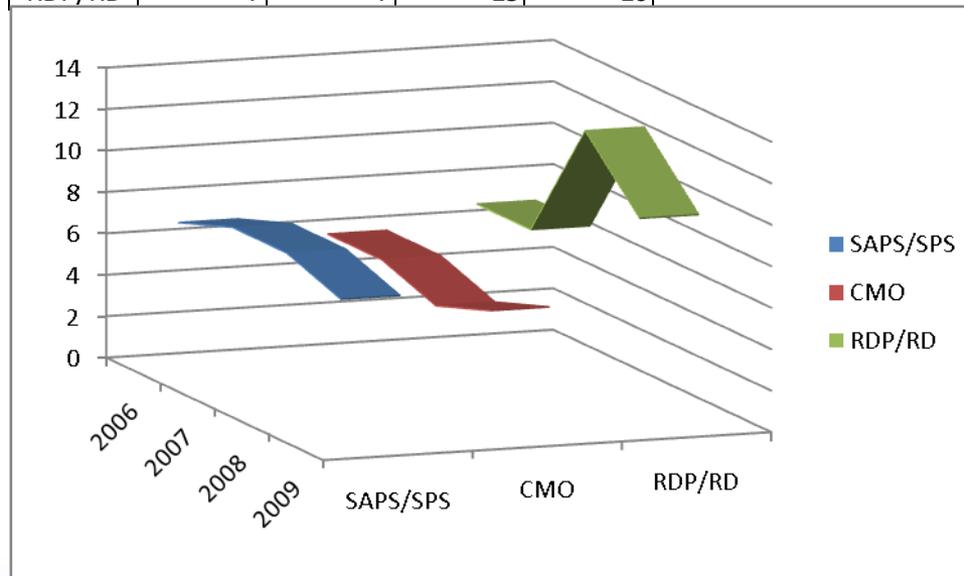
# Topic 1 – Subtopic 1.3.

- 59% respondents confirm, that they do regularity audits, 45% do financial and 45% do performance audits
- If we view the shares based on types of audits conducted, than regularity audits take 48%, financial audits 29% and the share of performance audits is 23% of all conducted audits
- Discussion:
- Do you consider the share based on types of audits optimal?
- Do you prefer to conduct audits individually by type, or a combination, and why?

# Topic 1 – Subtopic 1.4.

- **Subtopic 1.4.**
- Between years 2006 and 2009, these CAP measures were subject to audit by your SAI: SAPS/SPS, CMO, Rural development, other

	2006	2007	2008	2009
SAPS/SPS	7	8	8	7
CMO	6	6	5	6
RDP/RD	7	7	13	10



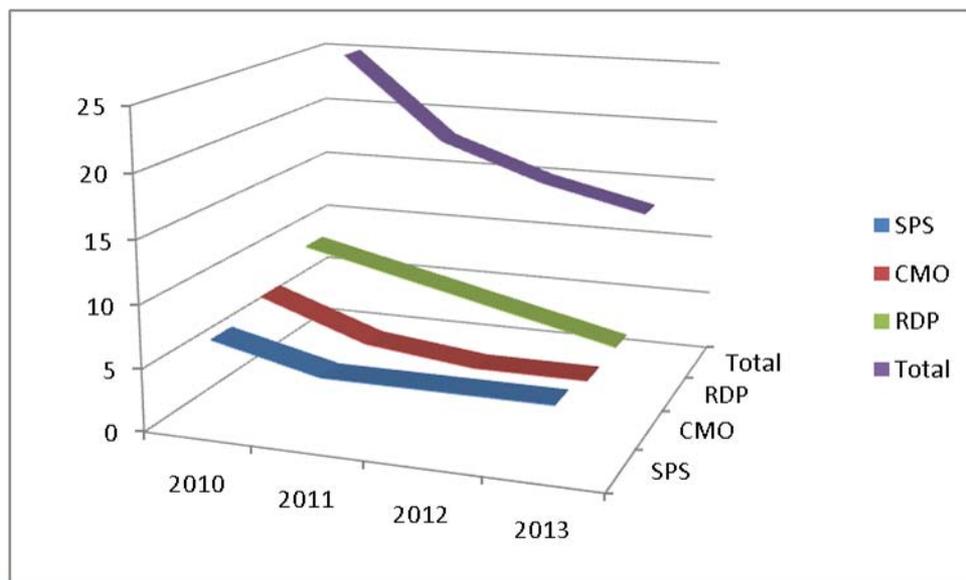
# Topic 1 – Subtopic 1.4.

- SAIs of Malta and Sweden - no audits of any CAP measures in 2006 – 2009
- SAIs UK, Cyprus, Romania, Greece and France conduct audits of all CAP pillars annually
- SAI Spain last conducted the audit of all CAP pillars in 2006, since then no CAP audits
- We have now a list/overview of audited CAP measures for each individual year
- Note: More interesting than the development of represented individual types of measures in audits can be a discussion about a specific share by individual respondents
- Have you planned, in longer perspective, an approximately same share of types of audits of individual CAP measures, or do you give preference to selected ones, and why?

# Topic 1 – Subtopic 1.5.

- **Subtopic 1.5**
- Does your 2010 – 2013 plan contain audits of CAP measures?

	2010	2011	2012	2013
SPS	7	5	5	5
CMO	8	5	4	4
RDP	11	9	6	4
Total	26	19	15	13



# Topic 1 – Subtopic 1.5.

- A list of planned audits by individual measures is available now.
- Note: More interesting than the development of represented individual types of measures in audits can be a discussion about a specific share by individual respondents
- Do you plan, in the longer perspective, an approximately same share of types of audits of individual CAP measures, or do you give preference to selected ones, and why?

# Topic 1 – Subtopic 1.6.

- **Subtopic 1.6**

- Describe the criteria, reasons and procedures used for choosing the audited CAP measures in 2007 – 2010

Belgium - risk analysis; criteria: regularity, financial and performance elements (RD)

Cyprus - risk analysis; criteria: materiality, risk of error, previous findings, reports of EC/ECA/Certifying body (SPS, SMO, RDP, others)

Austria - analysis of the audit portfolio, including risk assessment, financial importance, results of previous audit (others)

Spain, France - risk areas (SPS, CMO, RDP)

United Kingdom - Certifying Body (SPS, RD)

Romania - Certifying Body (SAPS, SMO, RDP, others)

Bulgaria - transparency in project approval, public procurement (RD)

Denmark – analytical approach, Danish Food Industry Agency (SPS, SMO, RDP)

Italy - compliance audit (SPS)

the Netherlands - give assurance on the MSD which covers all CAP measures (SPS, SMO, RDP)

Portugal - Financial relevance of the funds in Portugal (RDP)

Greece - using the simple random sampling method (SPS)

# Topic 1 – Subtopic 1.6.

- All criteria and their share/importance can be generally applied in various analyses, such as is the risk analysis...
- Many respondents state that before a decision was taken an analysis was done
- Do you consider the risk analysis as an optimal/appropriate tool to select and plan audits, and why (not)?