

# Experience with CAP audit

## Topic 2 – Planning and coordination of CAP audit

NKÚ ČR



Supreme Audit Office  
Czech Republic

- Topic 2 – Planning and coordination of CAP audit

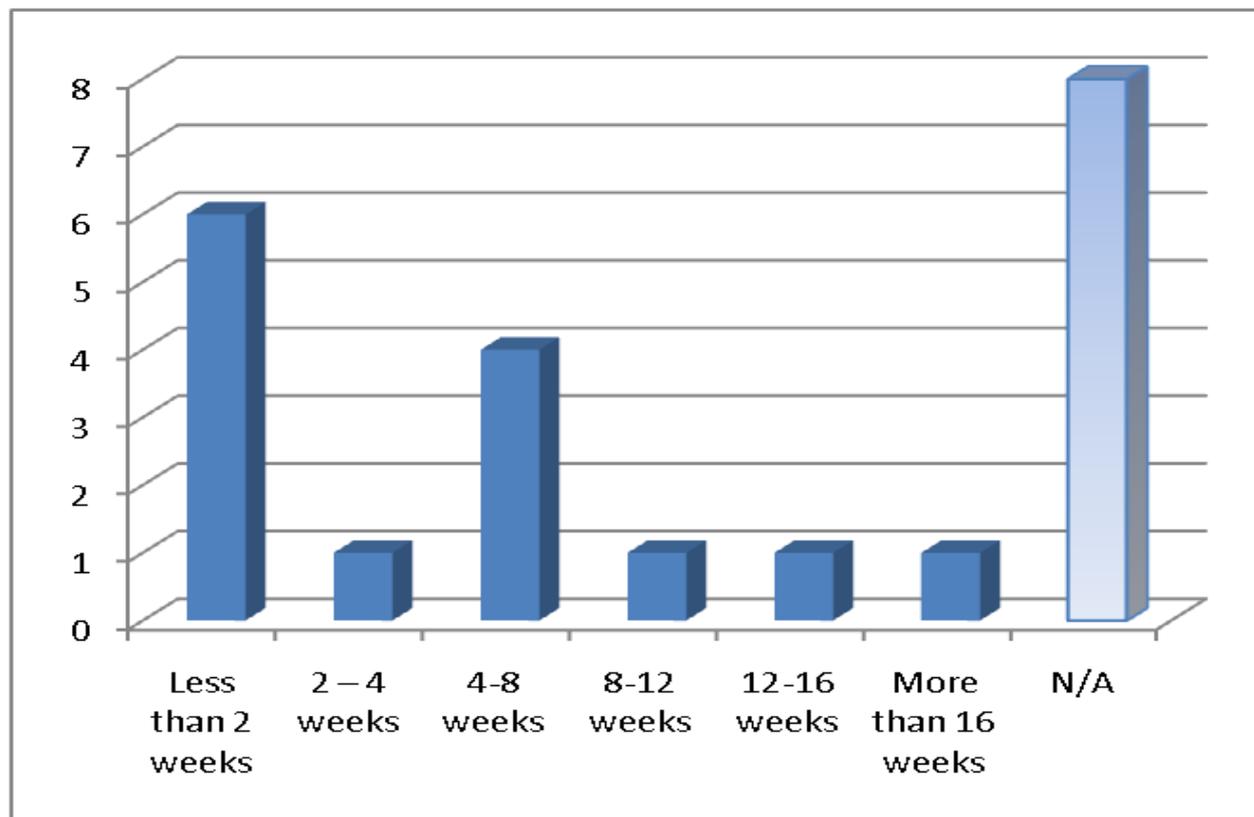
# Topic 2 – Subtopic 2.1.

## Subtopic 2.1.

- Is your SAI aware of any period during the years 2006 – 2009 when your audit team conducted the audit simultaneously with another team (ECA, EC, other national audit bodies) at the same audited entity?
- If yes, please indicate in the table below for how long these teams were present at the audited entity simultaneously.

Less than 2 weeks	2–4 weeks	4-8 weeks	8-12 weeks	12-16 weeks	More than 16 weeks	N/A
6	1	4	1	1	1	8

# Topic 2 – Subtopic 2.1.



# Topic 2 – Subtopic 2.1.

- Simultaneous audits by different audit teams at the same audited body are common
- In most cases this does not happen for a longer period than 2 months at once
- Q: Do you consider this as a problem and if yes, how do you solve it?

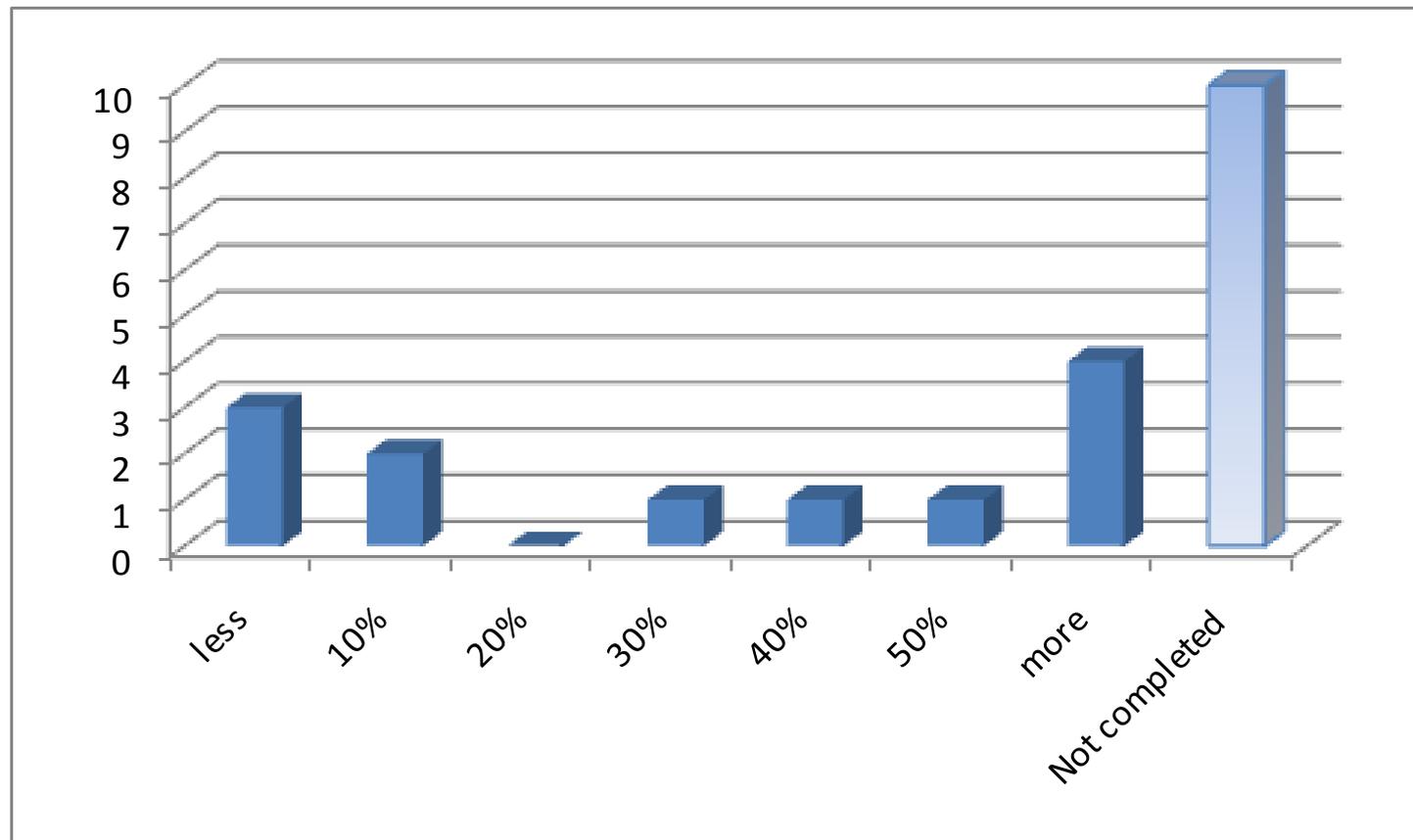
# Topic 2 – Subtopic 2.2.

## Subtopic 2.2.

- Are the topics of the audits performed by the ECA, EC, other national audit bodies, and by your SAI similar or identical (in the relevant time period, e.g. in one fiscal year)? If yes, please indicate to what extent this occurs in the table below.

less	10%	20%	30%	40%	50%	more	Not completed
3	2	0	1	1	1	4	10

# Topic 2 – Subtopic 2.2.



# Topic 2 – Subtopic 2.2.

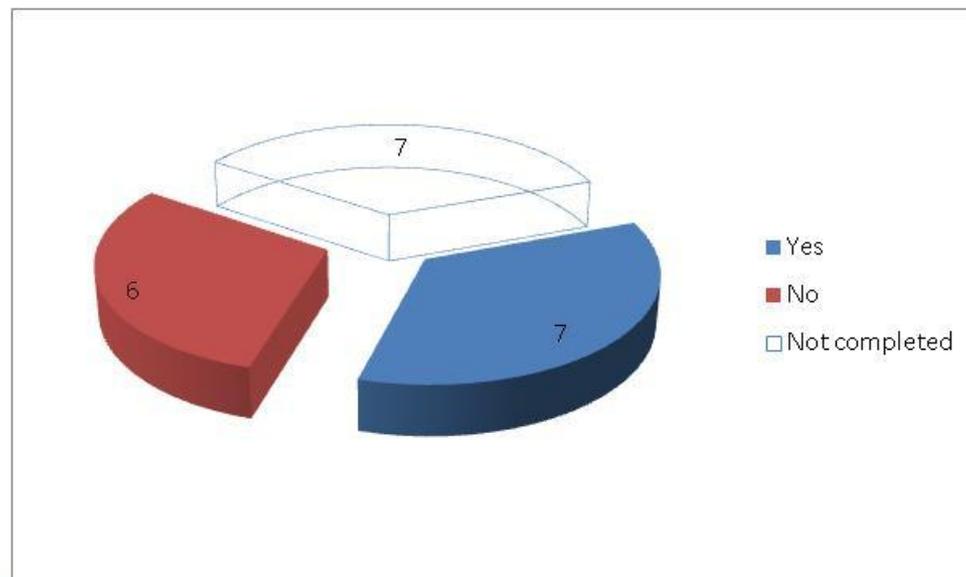
- 5 out of 11 respondents (45%) say that more than 40% of the topics and contents of audits are the same
- Q: Do you consider this as a problem and how do you solve it?

# Topic 2 – Subtopic 2.3.

## Subtopic 2.3.

- Does the accumulation of the external audits force the payment agency/agencies to reinforce its staff?

Yes	No	Not completed
32%	27%	32%
7	6	7



# Topic 2 – Subtopic 2.3.

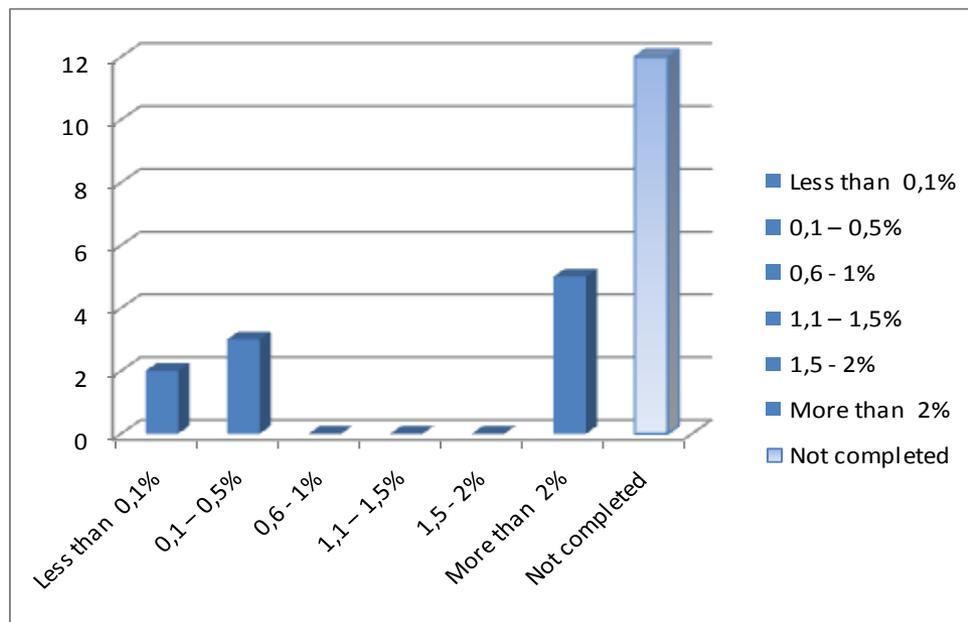
- The share of replies is more or less balanced, with positive replies slightly higher (54%yes, 46%no)
- Q: Do you consider the need to reinforce staff at the payment agency only for this specific reason as a problem?

# Topic 2 – Subtopic 2.4.

## Subtopic 2.4.

- What proportion of the payment agency's staff is tasked with the support of external audits performed by the ECA, EC, SAI, etc.?

Less than 0,1%	0,1 – 0,5%	0,6 - 1%	1,1 – 1,5%	1,5 - 2%	More than 2%	Not completed
2	3	0	0	0	5	12



# Topic 2 – Subtopic 2.4.

- 5 out of 10 (50%) say that more than 2% of the paying agency staff is tasked with supporting incoming external auditors

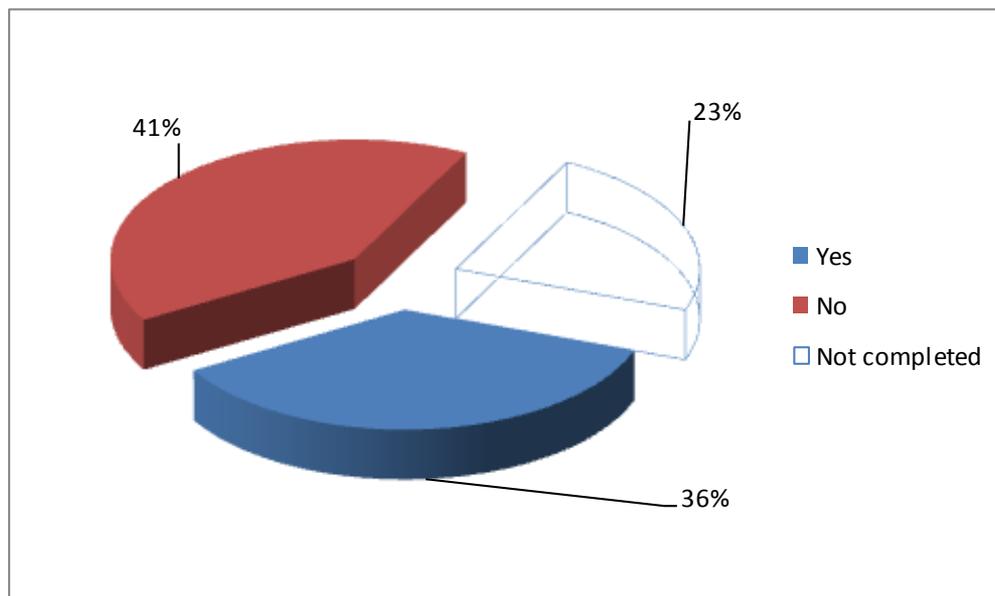


# Topic 2 – Subtopic 2.5.

## Subtopic 2.5.

- Does the accumulation of audit activities make the planning of your SAI more difficult?

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



# Topic 2 – Subtopic 2.5.

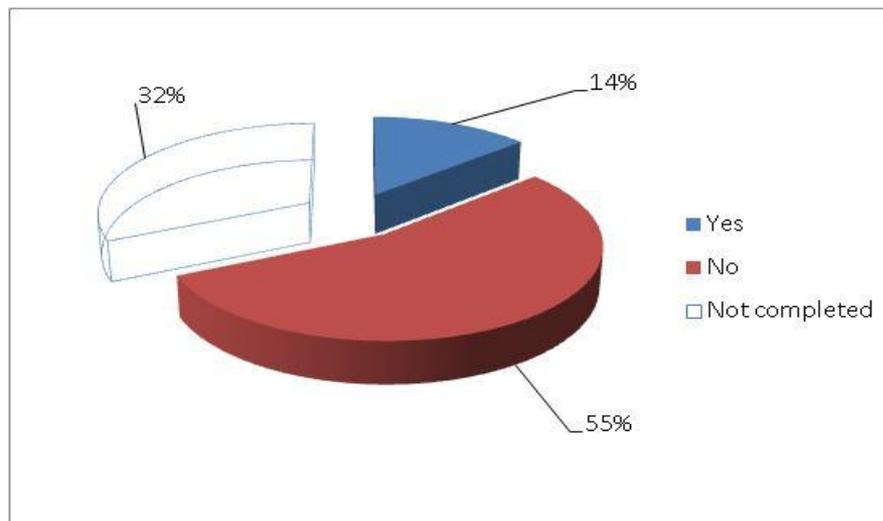
- A slight majority of respondents do not consider this as a problem when planning audits
- Q: If the cumulation does not cause any problems, how do they achieve this?  
How do they coordinate?

# Topic 2 – Subtopic 2.6.

## Subtopic 2.6.

- Does your SAI perform the role of public body tasked with the overall coordination of national audit activities related to the funds provided from the EU budget?

Yes	No	Not completed
3	12	7
14%	55%	32%



# Topic 2 – Subtopic 2.6.

- In most cases the SAI is not the coordinator of audit activities
- Q: In that case when the SAI is a coordinator, how is this done?

# Topic 2 – Subtopic 2.7.

## Subtopic 2.7.

- If not, what national public body performs this coordination task?

SAI	Coordination body
Belgium	The agriculture unit of the Federal Department for the Economy's General Directorate for Economic Potential
Bulgaria	The Council of Ministers and the Parliament
Finland	Not completed
United Kingdom	The separate UK Co-ordinating Body
Denmark	SAI Denmark
Hungary	Not completed
Italy	Each of the 9 paying agencies acting in Italy plans its own audit activities under the general framework of the integrated management and control system oversights by the Agency for payments in agriculture (AGEA), that is the Italian coordinating body which deals with the Commission.
Cyprus	We do not have a co ordinating body for national audit activities.
Malta	Internal Audit and Investigations Division (IAID)
Germany	Only coordination of ECA audits in the way of informing the responsible Court of Auditors on regional level in Germany and giving back information to ECA.
the Netherlands	Different ministers are responsible and did implement instruments for coordination.

# Topic 2 – Subtopic 2.7.

Poland	Not completed
Portugal	The Inspectorate General of Finance (IGF), within the Ministry of Finance
Austria	Not completed
Romania	Not completed
Slovakia	Not completed
Spain	La Intervención General de la Administración del Estado (State Internal Audit Services)
Lithuania	Question not entirely understood. Management and ctrl systems including audit requirements are defined by the Managing Authority (Ministry of Finance) and approved as a part of legislation. The LSAO selects audit topics independently.
Greece	Regarding <u>internal audit</u> (only) of the EU funds ministry of finance performs such a coordination.
Sweden	Not completed
France	An institution called Commission interministérielle de coordination des contrôles (CICC), which relates to an Interdepartmental Coordinating Committee of controls.
Czech	No coordinating body for national audit activities.

# Topic 2 – Subtopic 2.7.

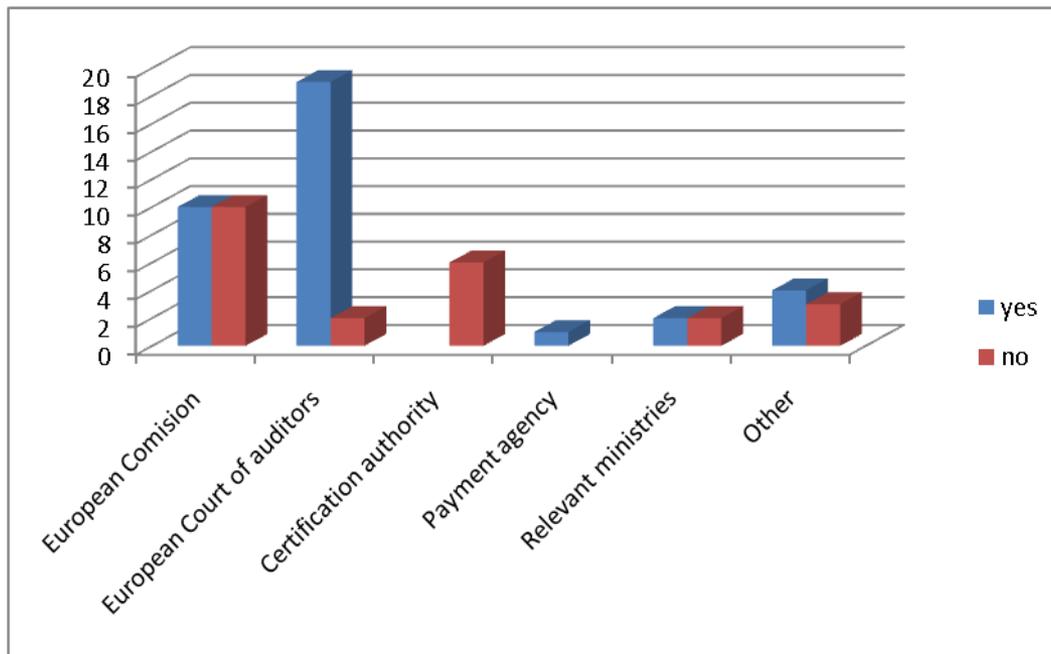
- Q: What experience do you have with audit coordination?
- Q: What body is tasked by this in the case of the UK and what is their relation to the NAO?

# Topic 2 – Subtopic 2.8.

## Subtopic 2.8.

- Does your SAI have plans of the audit activities of the ECA, EC, relevant ministries, and the certifying authorities?

Body	yes	no
European Comision	10	10
European Court of auditors	19	2
Certification authority		6
Payment agency	1	
Relevant ministries	2	2
Other	4	3



# Topic 2 – Subtopic 2.8.

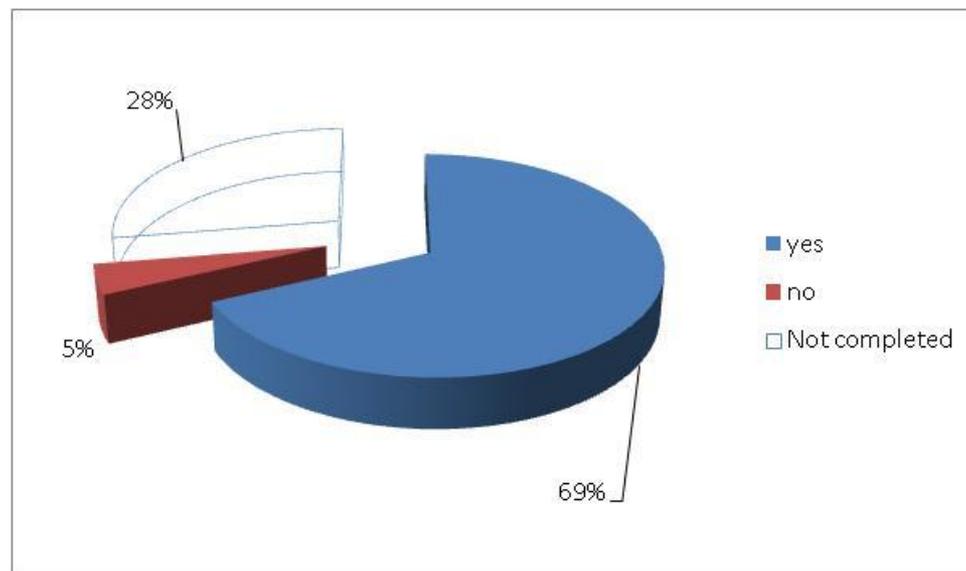
- Most SAIs have the audit plan of the ECA, one half has the EC audit plan
- Q: How are these audit plans used? Do you consider present situation as satisfying?

# Topic 2 – Subtopic 2.9.

## Subtopic 2.9.

- Do you find it useful to coordinate audit activities of the ECA, EC, SAI, etc. related to the funds provided from the EU budget?

Yes	No	Not completed
15	1	6
69%	5%	28%



# Topic 2 – Subtopic 2.9.

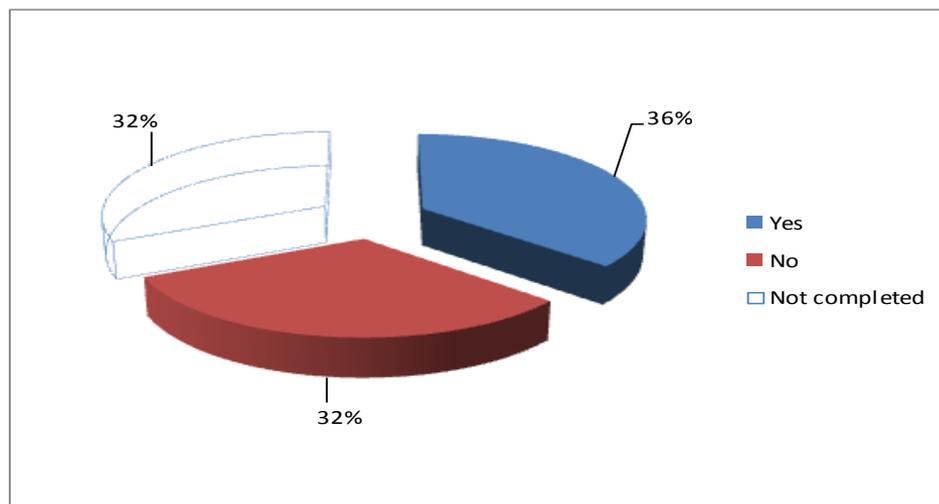
- Besides France all SAIs state that coordination of such activities is necessary.

# Topic 2 – Subtopic 2.10.

## Subtopic 2.10

- Does your SAI coordinate its audit plans with the audit activities of the institutions mentioned above?

Yes	No	Not completed
8	7	7
36%	32%	32%



# Topic 2 – Subtopic 2.10.

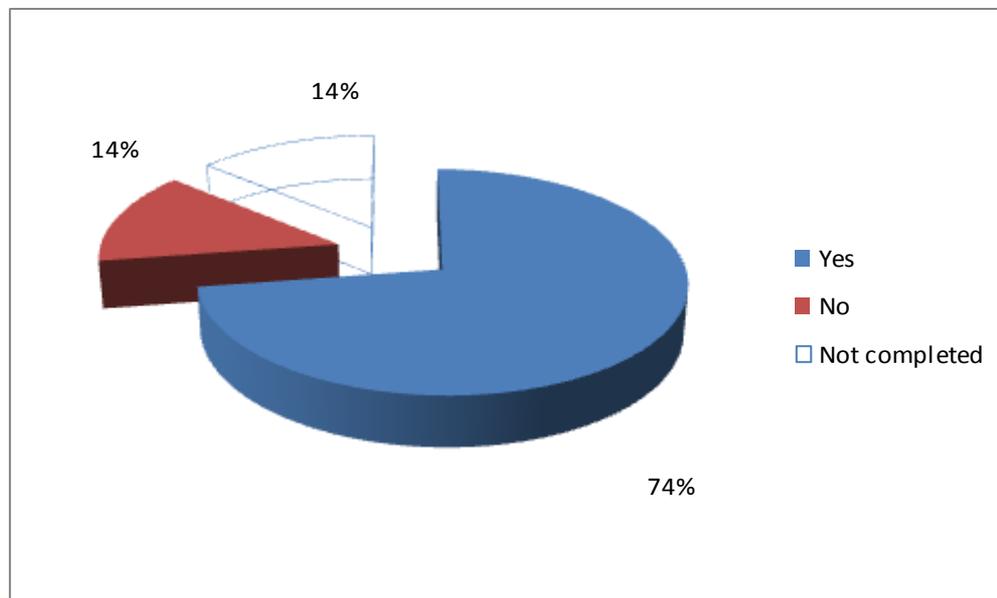
- More than a half of respondents coordinate their audit plan with audits planned by other institutions
- Q: How exactly is this coordination done?

# Topic 2 – Subtopic 2.11.

## Subtopic 2.11.

- Is it possible in your member state to share the audit results from audits performed by various bodies (ECA, EC, national bodies)?

Yes	No	Not completed
16	3	3
74%	14%	14%



# Topic 2 – Subtopic 2.11.

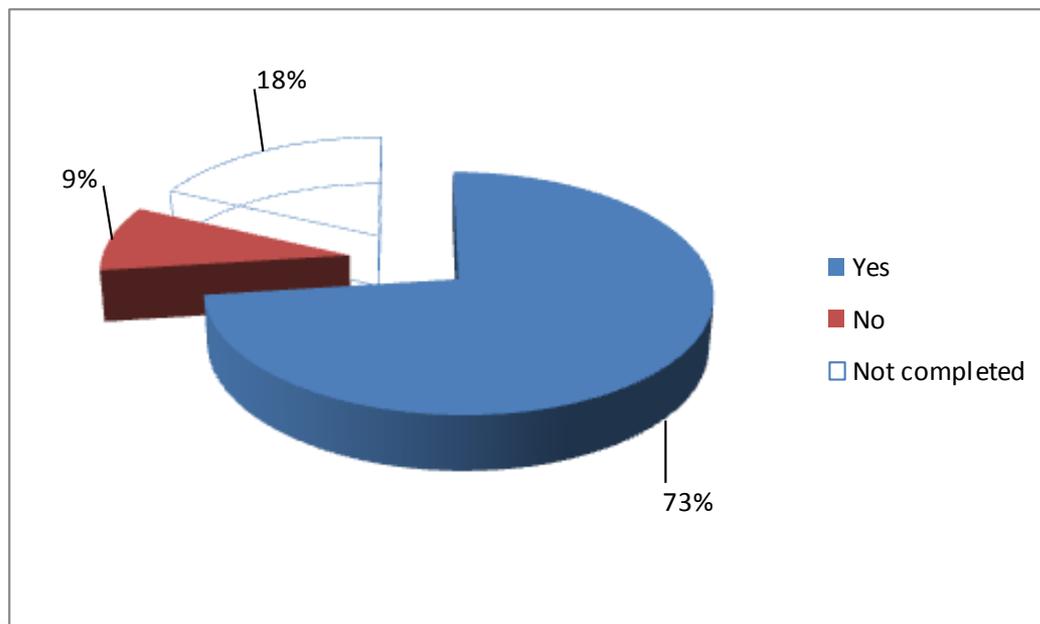
- With the exception of 3 cases (Germany, Slovakia and Czech Republic) all replying SAIs consider it possible to share results with other bodies
- Q: What are the barriers that prevent the possibility of sharing audit results? Why is this not possible in the case of 3 above mentioned countries?

# Topic 2 – Subtopic 2.12.

## Subtopic 2.12.

- Does your SAI use the audit results of the ECA and EC in its own audits and reports?

Yes	No	Not completed
16	2	4
73%	9%	18%



# Topic 2 – Subtopic 2.12.

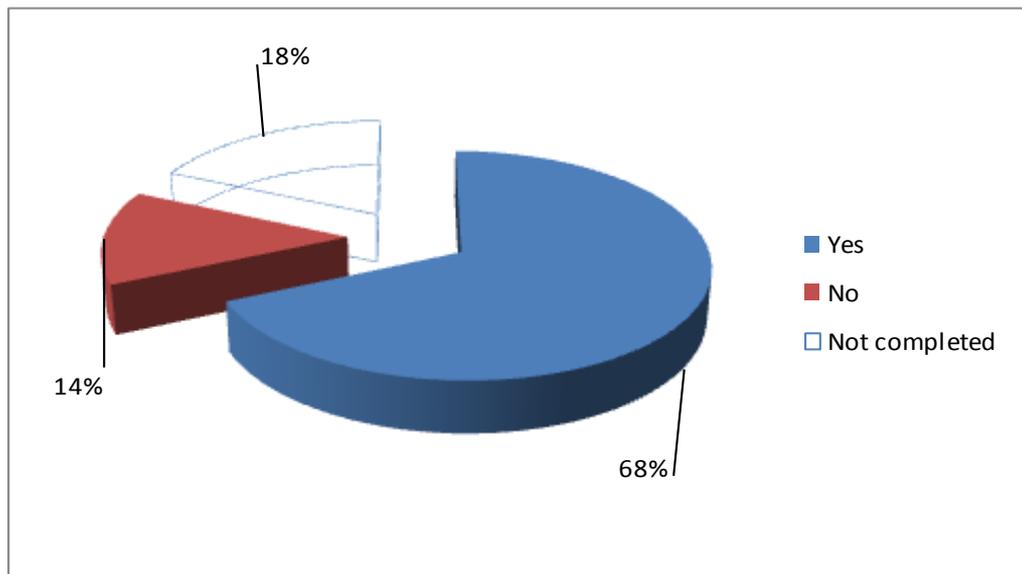
- With the exception of 2 cases (Slovakia and Bulgaria) all replying SAIs use the results of audits conducted by the ECA and EC in their own audits and reports

# Topic 2 – Subtopic 2.13.

## Subtopic 2.13.

- Does your SAI use the audit results of other national audit bodies in its own audits and reports?

Yes	No	Not completed
15	3	4
68%	14%	18%



# Topic 2 – Subtopic 2.13.

- With the exception of 3 cases (Denmark, Romania, Slovakia) other replying SAIs use audit results of other national bodies

Thank you for your  
attention!