

Auditing the Integrated Administration and Control System (IACS)



Dr. Hilaria Dette, Member of the Court of auditors of the State of Baden-Württemberg

AGENDA

A. Introduction

- I. Germany and the Federal States
- II. The State of Baden-Württemberg
- III. The Court of Auditors of Baden-Württemberg

B. The Audit

- I. Point of departure
 1. IACS in the system of CAP
 2. IACS in Baden-Württemberg
 3. Reasons for the audit
- II. Auditing methods and techniques
 1. Application procedure and administration control
 2. On-the-spot checks
 3. Claw-backs and sanctions
- III. Results and recommendations
 1. Costs of IACS in Baden-Württemberg
 2. Identification of land
 3. Application procedure and administration control
 4. On-the-spot checks
 5. Claw-backs and sanctions.
 6. Number of aid programmes

C. Conclusions