

Experience with CAP audit

Topic 5 – Possibility of performance audit of the CAP

SAO CR

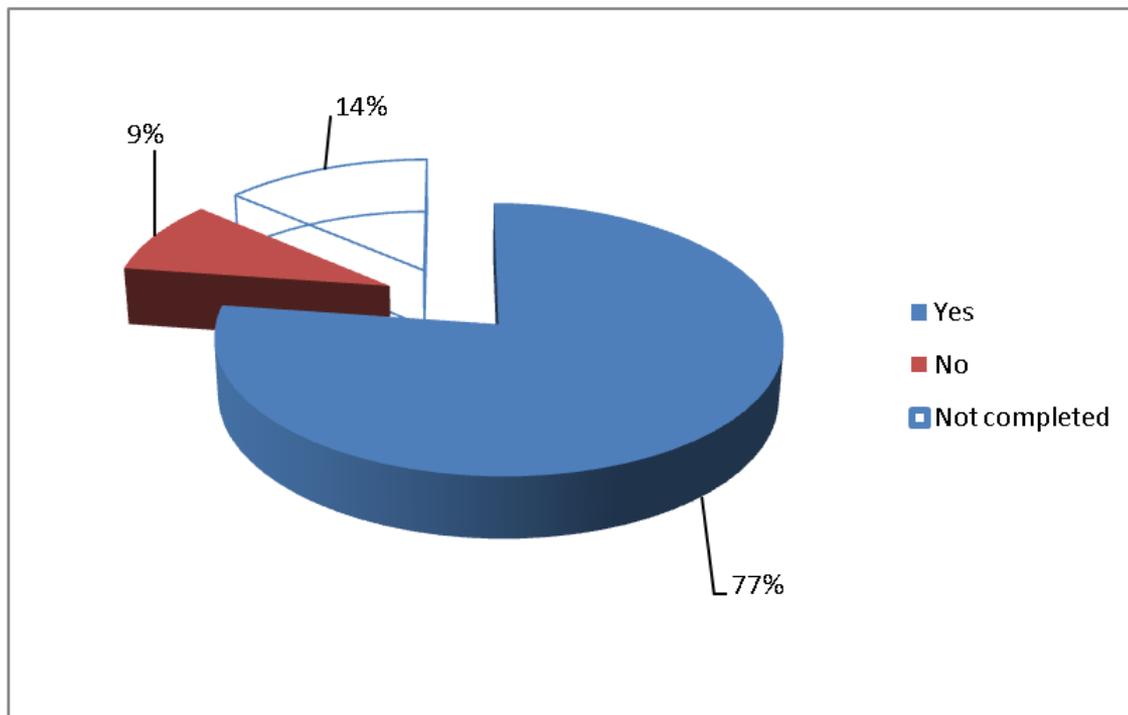


Supreme Audit Office
Czech Republic

Topic 5 – Subtopic 5.1.

Does the mandate of your SAI provide for the performance audit of the CAP?

Yes	No	Not completed
77%	9%	14%
17	2	3



Topic 5 – Subtopic 5.1.

- With the exception of 2 SAIs all replying SAIs say that they have the mandate to carry out performance audits

- Questions:

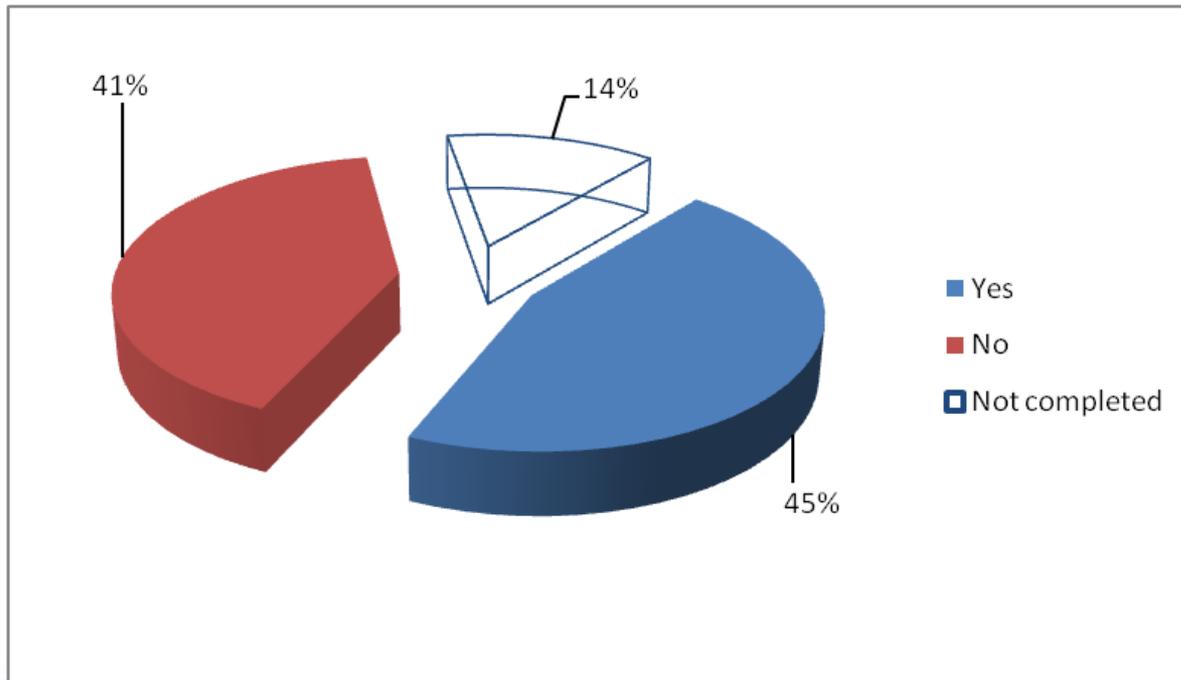
How long do you have the mandate to perform PAs?

Is there any possibility to get the mandate to perform PAs?

Topic 5 – Subtopic 5.2.

Has your SAI already carried out any performance audits of the CAP?

Yes	No	Not completed
45%	41%	14%
10	9	3



Topic 5 – Subtopic 5.2.

- More than one half SAIs (with the mandate to PA) has already carried out a performance audit

- Question

What is your experience with performance audit in CAP field?

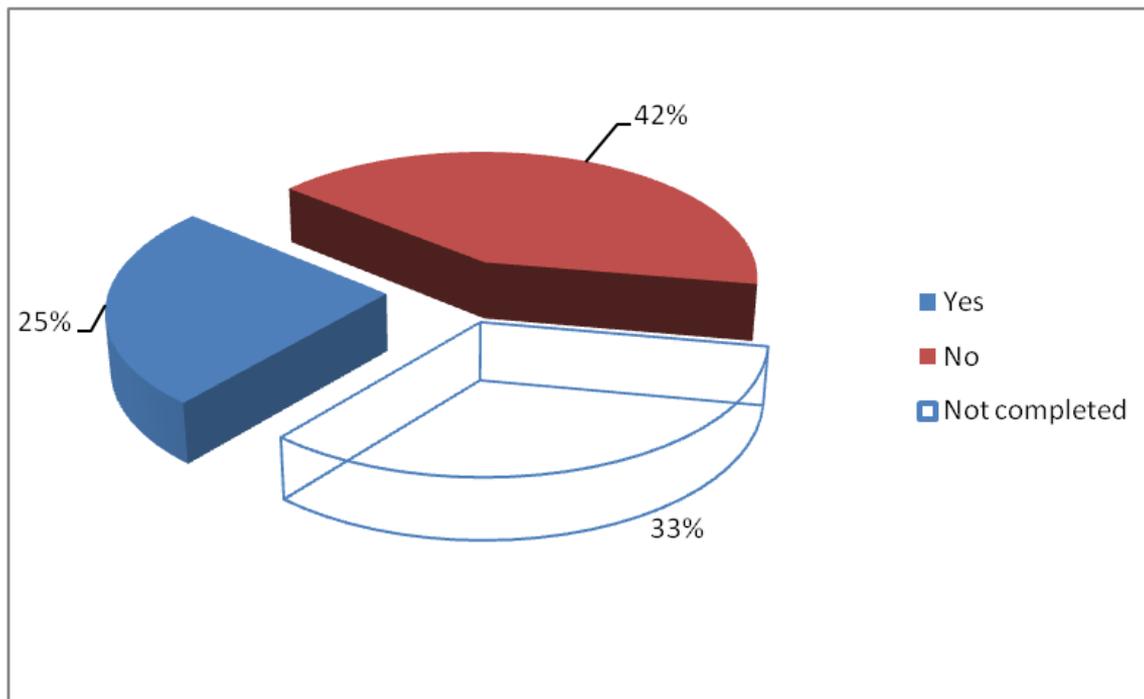
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Topic 5 – Subtopic 5.3.

If not, does your SAI intend to do so?

Yes	No	Not completed	Not applicable (has done PA)
25%	42%	33%	xx
3	5	4	10



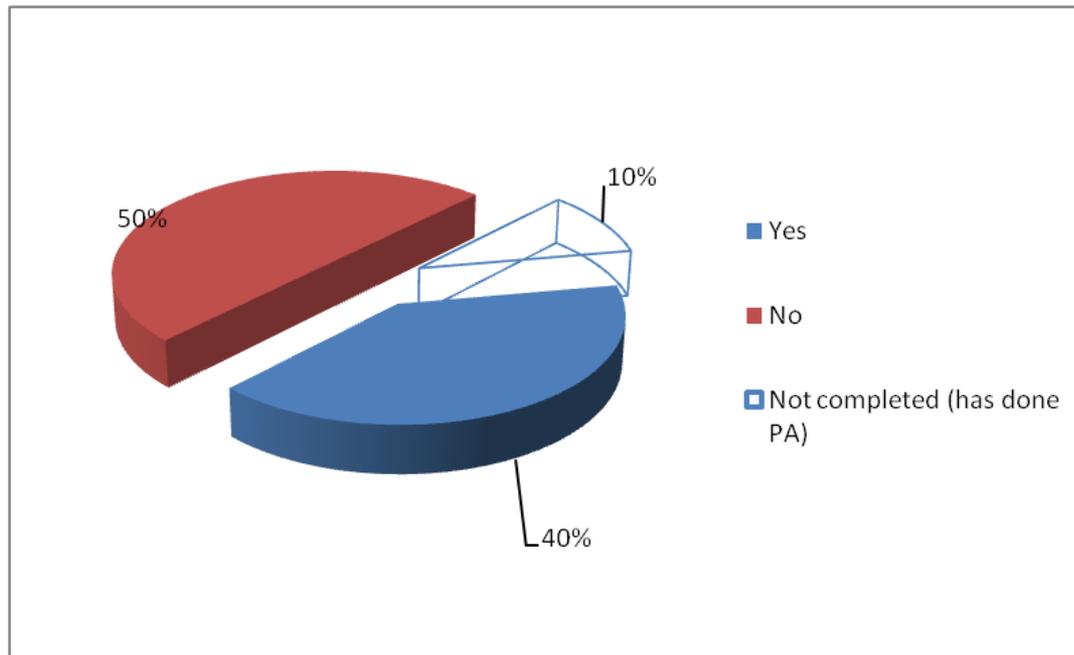
Topic 5 – Subtopic 5.3.

- Most SAIs who haven't done so yet do not intend to do so
- Question:
What are the reasons for this?

Topic 5 – Subtopic 5.4.

In case you have accomplished such audit, did it contain an evaluation of setting of CAP goals?

Yes	No	Not completed (has done PA)	Not completed	Not apliccable
40%	50%	10%	XX	XX
4	5	1	3	9



Topic 5 – Subtopic 5.4.

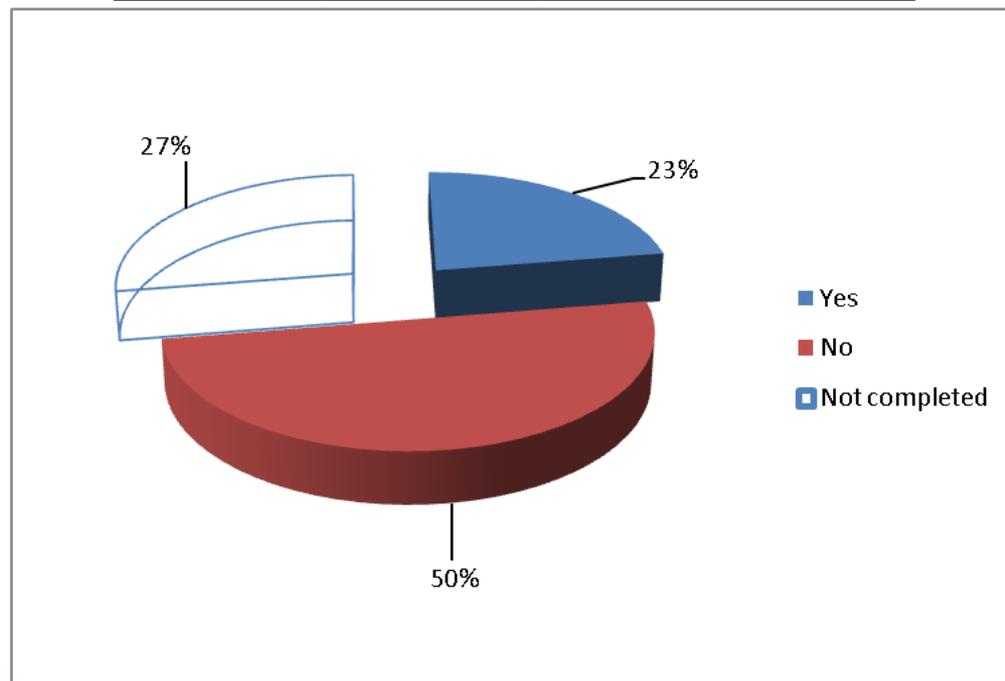
- In most SAIs who have carried out PA the evaluation of setting of CAP goals was not addressed
- Question:
Can you say why not?

Can you tell us more about the evaluation?

Topic 5 – Subtopic 5.5.

Has your member state evaluated whether the goals of the CAP for the 2000 – 2006 period had been reached?

Yes	No	Not completed
23%	50%	27%
5	11	6



Topic 5 – Subtopic 5.5.

- Such evaluation for 2000 -2006 was done by a minority of member states (5 cases)

- Question:

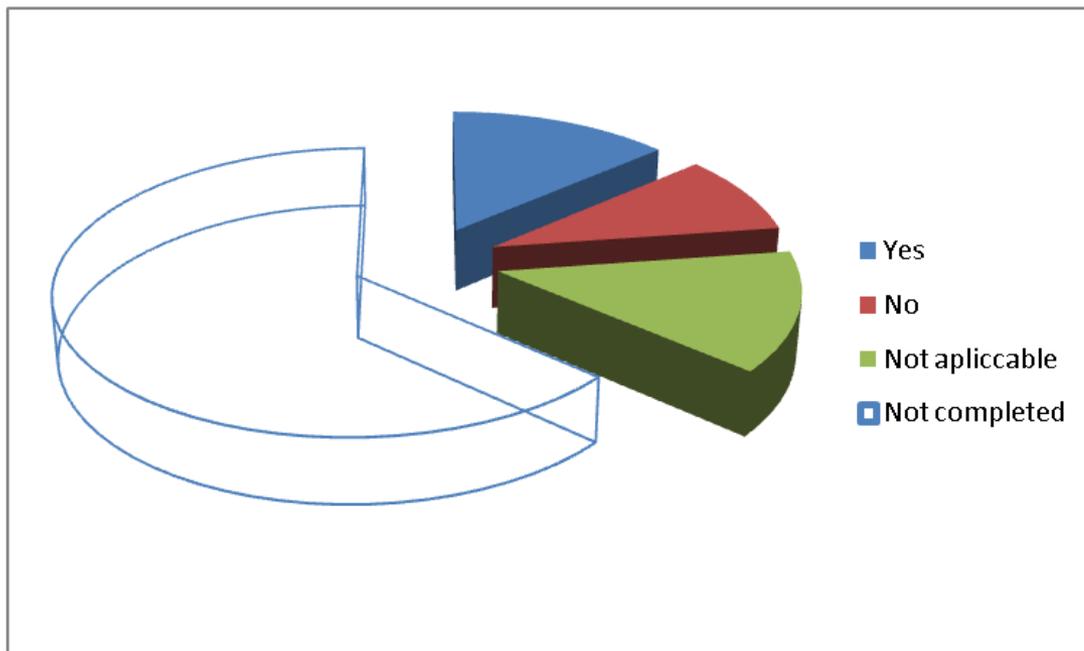
What are the barriers of doing so?

Who does the evaluation in your state?

Topic 5 – Subtopic 5.6.

Does your SAI believe the CAP goals for the 2000 – 2006 period were reached in your member state?

Yes	No	Not applicable	Not completed
14%	9%	14%	64%
3	2	3	14



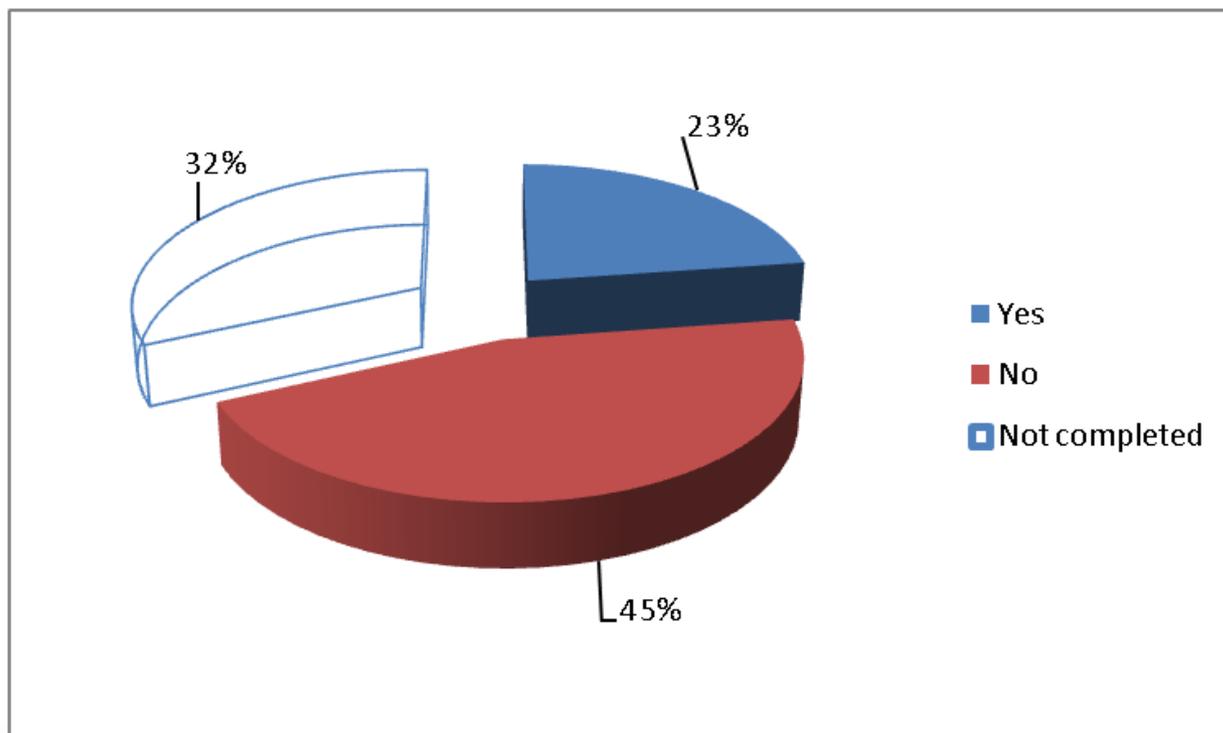
Topic 5 – Subtopic 5.6.

- Only 5 replies, of which 3 believe that CAP goals have been reached.
- Question:
 - Are the goals too general for evaluation?
 - Any other reason for not evaluating the goals of CAP?

Topic 5 – Subtopic 5.7.

Does your SAI need an international comparison for carrying out a performance audit?

Yes	No	Not completed
23%	45%	32%
5	10	7



Topic 5 – Subtopic 5.7.

- Most SAIs' opinion is that they do not need an international comparison to carry out performance audits

- Question:

Why do you think that an international comparison is needed?

Questions?

Thank you!

