



Certifying EU agriculture expenses  
*Ability. Quality. Delivery.*





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Deloitte audits the spending of these funds in many Member States and contributes to control and improvement of efficiency.



# Deloitte and the European Union

## **Deloitte is one of the world's largest professional services firms**

Deloitte provides audit, tax, consulting and financial advisory services to public and private clients in multiple industries. With a global connected network of member firms spanning more than 150 countries, Deloitte brings world-class capabilities and deep local expertise to help clients succeed wherever they operate. With approximately 180,000 professionals and global annual revenues of over €21 billion, Deloitte is committed to becoming the standard of excellence for the professional services industry.

## **Deloitte has vast experience with European Union matters**

Deloitte has been providing services to the European Commission and other EU Institutions for more than a quarter of a century. With dedicated teams in all 27 EU Member States and in candidate countries, Deloitte meets the EU's need for:

- Strategy and policy advice;
- Audit and risk management services;
- Performance improvement, organisation and process change;
- Technology advice and implementation; and
- Financial management services.

The European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD) amount to more than 40 per cent of the total EU budget. Deloitte audits the spending of these funds in many EU Member States to control and improve their efficiency.



# Deloitte experience with EU agriculture funds

Deloitte's extensive experience in auditing EU agriculture spending covers the following responsibilities:

- **Acting as Certifying Body** to the Paying Agency managing the funds of the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD);
- **Supporting DG Agriculture on Common Agriculture Policy (CAP) reform** by undertaking audit engagements and activities implemented under the shared-management scheme;
- **Providing technical assistance to the internal audit and IT internal audit** departments of Paying Agencies;
- Performing **risk identification** and **risk assessment** to provide methodological support to Paying Agencies;
- **Performing on-the-spot checks on behalf of Managing / Audit Authorities**; and
- **Assisting the SAPARD Agency with system audits and advisory services.**

This publication provides examples of Deloitte's experience auditing EU agriculture funds.



# Deloitte experience with EU agriculture funds



1. Deloitte Ireland has served as the Certifying Body to the National Paying Agency of EU agricultural funds since 2001
2. Deloitte Bulgaria was reappointed as the Certifying Body to the National Paying Agency of EU agricultural funds for the years 2011-2013
3. Deloitte Lithuania has served as the Certifying Body to the National Paying Agency of EU agricultural funds since 2007
4. Deloitte Slovakia has served as the Certifying Body to the National Agriculture Paying Agency since 2007
5. Deloitte Germany has been appointed to act as the Certifying Body of agriculture funds to the state of Bavaria
6. Deloitte Denmark acts as the Certifying Body of EU agriculture funds to the Ministry of Food, Agriculture and Fisheries
7. Deloitte Spain has provided assistance to Paying Agencies of EU agriculture funds since 2003
8. Deloitte Belgium supported DG Agriculture with CAP reform
9. Deloitte Bulgaria performed on-the-spot checks of over 2000 agriculture parcels
10. Deloitte Romania provided technical assistance to the internal audit and internal IT audit department of the Payment Agency for Rural Development and Fisheries
11. Deloitte Romania has audited the compliance with the public acquisition procedures of the Payment Agency for Rural Development and Fisheries (APDRP)
12. Deloitte Romania performed an assessment of the preparedness condition for the accreditation of the Payment and Intervention Agency for Agriculture and for the Payment Agency for Rural Development and Fisheries
13. Deloitte Romania participated in the enhancement of the capabilities of the existing CAFD (Control and Anti Fraud Directorate) to deal with irregularities and fraud
14. Deloitte Belgium audited the system for reporting financial corrections in 25 Member States for EEGG Fund
15. Deloitte Belgium currently audits the Paying Agency of EU agriculture funds in Flanders
16. Deloitte Italy supports the Italian National Agriculture Paying Agency with risk assessment
17. Deloitte Italy has performed system audit and on-the-spot checks
18. Deloitte France has assisted the Paying Agency on certification of accounts
19. Deloitte Slovakia performed accreditation audits of the National Agriculture Paying Agency
20. Deloitte Slovakia provided internal audit training for the National Agriculture Paying Agency
21. Deloitte Slovakia assisted the SAPARD Agency with system audits and advisory services
22. Deloitte Bulgaria supported the SAPARD Agency with compliance audits
23. Deloitte Bulgaria supported SAPARD Agency in legal analyses
24. Deloitte Bulgaria provided forensic services to the SAPARD Agency
25. Deloitte Bulgaria conducted on-the-spot checks for projects financed under the SAPARD programme for the Bulgarian Ministry of Finance

# Deloitte experience with EU agriculture funds

## **1. Deloitte Ireland has served as the Certifying Body to the National Paying Agency of EU agricultural funds since 2001**

Deloitte Ireland has been reappointed three times (2003, 2007 and 2010) as the Certifying Body to the Department of Agriculture, Food and the Marine. The Department is the Paying Agency for an annual budget of over €1.8 billion of EU monies under the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD).

As the Certifying Body, Deloitte is required to issue an audit opinion on both the Annual Accounts and on the Statement of Assurance provided by the head of the Department.

The audit environment is complex. The funds are distributed under numerous initiatives, such as single farm payment, export refunds, market support measures, agri-environmental schemes, farm modernisation, and rural development.

The audit primarily involves compliance and substantive testing of transactions, on-the-spot inspections, and assessment of compliance with accreditation criteria.

## **2. Deloitte Bulgaria was reappointed as the Certifying Body to the National Paying Agency of EU agricultural funds for the years 2011-2013**

Deloitte Bulgaria has been reappointed as Certifying Body of the Paying Agency of the Republic of Bulgaria for the financial years 2011, 2012 and 2013 having fulfilled this function from 2008-2010. The project scope includes certification of the annual accounts of the Agency related to expenditure under the EGFA (European Guarantee Fund for Agriculture) and EAFRD (European Agricultural Fund for Rural Development) and assessment of the compliance of the Agency with the applicable accreditation criteria.

Deloitte Bulgaria worked with the Paying Agency to implement the new EC guideline for the 'Reinforcement of Assurance as to the Legality and Regularity of Transactions at the Level of Final Beneficiaries', as part of the annual certification audit, gaining great expertise in this area.

## **3. Deloitte Lithuania has served as the Certifying Body to the National Paying Agency of EU agricultural funds since 2007**

Deloitte has been the Certifying Body to the National Paying Agency under the Ministry of Agriculture for the financial years of 2007 - 2011. The Paying Agency operates the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD) in Lithuania.

As the Certifying Body, Deloitte is required to issue an audit opinion on the Annual Accounts, which includes independent certification of fairness, completeness and the accuracy of the reports related to EAGF and EAFRD expenses provided to the EC, in adherence to the existing management and control system within the Paying Agency.

## **4. Deloitte Slovakia has served as the Certifying Body to the National Agriculture Paying Agency since 2007**

Since 2007, Deloitte has been the Certifying Body for the Agricultural Paying Agency in the Slovak Republic. Currently the Deloitte team performs audits related to the Paying Agency's operation and activities of the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD) for the financial years 2010, 2011 and 2012.

The financial audits and system audits are conducted in accordance with international standards and EC requirements, including IT audit according to ISO 17799 (now 27001, 27002).

## **5. Deloitte Germany has been appointed to act as the Certifying Body of agriculture funds to the state of Bavaria**

Deloitte Germany will serve as Certifying Body of the agricultural funds in the federal state of Bavaria from 2012 onwards. Deloitte is the first external service provider to win this work which has traditionally been carried out by public auditors.

# Deloitte experience with EU agriculture funds

## **6. Deloitte Denmark acts as the Certifying Body of EU agriculture funds to the Ministry of Food, Agriculture and Fisheries**

Deloitte Denmark is the Certifying Body to the Ministry of Food, Agriculture and Fisheries in Denmark for the years 2011-2015. The Ministry is the paying agency under the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD). As the Certifying Body, Deloitte is required to issue an audit opinion on the Annual Accounts in addition to an opinion on the Statement of Assurance provided by the head of the Ministry.

The Ministry administers the distribution of funds under various plans, such as single farm payment, export refunds, market support measures, organic farming, and rural development. Each plan operates with specific regulations for that initiative, with its own managing team and, in many cases, its own unique IT-system to support it. The plans vary greatly and individual plans may even vary from year to year.

As auditors, Deloitte needs to ensure that the basis of the accounts complies with EU regulations, local legislation and the unique terms and conditions of each plan.

## **7. Deloitte Spain has provided assistance to Paying Agencies of EU agriculture funds since 2003**

Deloitte Spain supports several Paying Agencies with their control systems. The work included the following:

- Evaluation of the internal control system/compliance with accreditation criteria & reporting of the paying agencies of several regions;
- Deployment of an Information Security Management System based on ISO27001:2005 standard in order to implement security measures adapted to its environment and in proportion to the risks identified for the paying agencies of several regions;
- Information Technology Audit, by means of data analytics tools, of the applications that give support to the agriculture funds management and payment process of the paying agencies of several regions; and
- Internal Audit of the control framework applied over the accounting process in the paying agency of Comunidad Valenciana.

## **8. Deloitte Belgium supported DG Agriculture with CAP reform**

DG Agriculture appointed Deloitte Belgium to undertake various audit engagements on a number of programmes, projects and initiatives implemented under the shared-management scheme in the context of CAP reform. The engagements mainly consisted of the following:

- Assessment of the quality of the management and control system in place in national authorities;
- Verification of the system in place for the implementation of the CAP reform and more particularly the calculation of payment entitlements to beneficiaries;
- Financial audit of payment entitlements;
- Verification of eligibility of costs reported; and
- Verification of compliance with the provisions of the relevant agreements/contracts.

The engagements' deliverables consisted of audit reports, which included recommendations to the national authorities in charge of the management of these funds.

## **9. Deloitte Bulgaria performed on-the-spot checks of over 2000 agriculture parcels**

Deloitte Bulgaria was the first Deloitte member firm to serve as the certifying body for the implementation of the new Guideline of the European Commission for Reinforcement of the assurance as to the legality and the regularity of the transactions to final beneficiaries. The engagement included the following work:

- Assessment of the control environment of the PA;
- Selections of items for on-the-spot checks to be re-performed;
- On-the-spot checks and land measurements of 2250 agricultural parcels; and
- Detailed testing of the beneficiaries' dossiers including administrative checks and recalculation of the financial aid.

## **10. Deloitte Romania provided technical assistance to the internal audit and internal IT audit department of the Payment Agency for Rural Development and Fisheries**

Deloitte assisted the internal audit team and the internal IT audit team in all the phases (planning, execution and reporting) of a series of engagements included in the internal audit plans for 2010 and 2011 and also a number of ad hoc engagements. The audit engagements primarily involved compliance with internal procedures, national legislation and EU Regulations, substantive testing of transactions, test of controls, on-the-spot inspections and assessment of compliance with accreditation criteria.

# Deloitte experience with EU agriculture funds

## **11. Deloitte Romania has audited the compliance with the public acquisition procedures of the Payment Agency for Rural Development and Fisheries (APDRP)**

In 2006-2007, Deloitte audited APDRP's compliance with public procurement procedures for a number of programmes, in accordance with national and EU laws.

## **12. Deloitte Romania performed an assessment of the preparedness condition for the accreditation of the Payment and Intervention Agency for Agriculture and for the Payment Agency for Rural Development and Fisheries**

In December 2007, Deloitte Romania issued an opinion regarding the conformity of the governmental structures with the accreditation criteria. This relates to internal audit co-sourcing for the purpose of accreditation of APIA & APDRP, performing following activities:

- Procedures review and assessment;
- IT systems tests and assessment;
- Logistics assessment; and
- Human resources assessment.

## **13. Deloitte Romania participated in the enhancement of the capabilities of the existing CAFD (Control and Anti Fraud Directorate) to deal with irregularities and fraud**

In cooperation with the CAFD (Control & Anti Fraud Directorate) of the SAPARD Agency, Deloitte:

- Defined and classified the irregularities based on EU norms and existing Romanian legislation in force;
- Set up a system to prevent, investigate, verify, solve & sanction the conflict of interest;
- Set up a system for notification and transmission of relevant information and documents to Romanian control bodies, EU, etc.;
- Reviewed the draft versions of existing SAPARD manuals;
- Designed an Action Plan for raising awareness among SAPARD Agency staff of the principle of sound practices project management, better coordination & cooperation between SAPARD Agency directorates; and
- Provided and disseminated EU bodies' methodologies, procedures and good practice of control and fraud prevention.

## **14. Deloitte Belgium audited the system for reporting financial corrections in 25 Member States for EEGG Fund**

Deloitte Belgium was appointed by DG Employment to audit the system in place in all Member States for reporting on financial corrections (recoveries and withdrawals) to the European Commission in the context of the management of the European Agriculture Guidance and Guarantee Fund (EAGGF) funds for the programming period 2000-2006.

## **15. Deloitte Belgium currently audits the Paying Agency of EU agriculture funds in Flanders**

Deloitte Belgium has also been auditing the Belgian Paying Agency "Department for Agriculture and Fisheries" of the Flemish Government since last two years.

## **16. Deloitte Italy supports the Italian National Agriculture Paying Agency with risk assessment**

Deloitte Italy performs risk identification and risk assessment work to provide methodological support to the Internal Audit Function of the National Agriculture Paying Agency.

## **17. Deloitte Italy has performed system audit and on-the-spot checks**

Deloitte Italy provided technical assistance to the audit department of the Puglia and Calabria regions to perform system audits and on-spot-check audits of operations co-financed by the European Agriculture Guidance and Guarantee Fund (EAGGF).

## **18. Deloitte France has assisted the Paying Agency on certification of accounts**

Deloitte France assisted the French Agence Unique de Paiement (Paying Agency) dedicated to the delivery of national and European funds to the agriculture sector, to be prepared to obtain a certification of their accounts.

# Deloitte experience with EU agriculture funds

## **19. Deloitte Slovakia performed accreditation audits of the National Agriculture Paying Agency**

In 2007 and 2008, Deloitte Slovakia conducted system audits of the Agriculture Paying Agency (APA) readiness to comply with accreditation criteria in the programming period 2007 – 2013 and to perform the tasks delegated to APA. In 2004 Deloitte performed pre-accreditation of APA before Slovakia accession.

## **20. Deloitte Slovakia provided internal audit training for the National Agriculture Paying Agency**

Deloitte Slovakia provided internal audit training followed by the preparation of the annual audit plan for the Agriculture Paying Agency (APA), as well as general and “on the job” training of APA internal auditors as well as the preparation of the qualified staff evaluation in the areas of:

- Internal audit (audit of direct payments, market organisation, methodology of audit sample selection), and
- Security audit of information technologies.

## **21. Deloitte Slovakia assisted the SAPARD Agency with system audits and advisory services**

Deloitte Slovakia was engaged by the Ministry of Agriculture of the Slovak Republic to provide technical and audit assistance to the SAPARD Agency in Slovakia for the preparation of accreditation and implementation of SAPARD programme in Slovakia.

The work included:

- Assessment of the preparedness of SAPARD Agency to fulfill its function; and
- Provision of support to the Internal Audit Unit of SAPARD Agency in the application of SAPARD Agency’s internal audit procedures, to ensure proper implementation of the prescribed systems and procedures.

## **22. Deloitte Bulgaria supported the SAPARD Agency with compliance audits**

Deloitte Bulgaria provided comprehensive support for the SAPARD Agency in Bulgaria for compliance audits on the following:

- Adopted procedures for approval of requests for payment;
- The rules applied for approval of amended procedures;
- The process of approval of requests for payment and signed and approved procedures; and
- The approved additional controls.

## **23. Deloitte Bulgaria supported SAPARD Agency in legal analyses**

Deloitte Bulgaria provided legal analyses for admissibility of newly registered private and physical bodies, which previously had not performed any agricultural activities to be beneficiaries under SAPARD. The engagement included review of the national and the European legislation with regards to:

- Any requirements regulating the admissibility of different types of beneficiaries under SAPARD; and
- Interpretation of the term “related parties”.

## **24. Deloitte Bulgaria provided forensic services to the SAPARD Agency**

Further to an assessment of SAPARD beneficiary candidates by Deloitte legal experts, the forensic services team performed a review of certain projects specified by the European Commission and projects selected on a random basis which it financed during the period January 2004 – July 2008. The project scope included a specific review to identify whether there is a relation among the following parties: beneficiaries of SAPARD from one hand; beneficiaries and assignees on the other hand; beneficiaries and staff of the State Fund Agriculture, responsible for the approval of projects and authorizations of the payments.

## **25. Deloitte Bulgaria conducted on-the-spot checks for projects financed under the SAPARD programme for the Bulgarian Ministry of Finance**

Deloitte Bulgaria conducted documentation checks and on-the spot checks for 90 projects financed under SAPARD for the Ministry of Finance, the certifying body of SAPARD. The engagement includes the following activities:

- Verifying the original documents for different type of services provided to the beneficiaries of SAPARD during the implementation of their projects;
- Verifying whether the services were delivered according to the contracts between the beneficiaries and the assignees;
- Verifying compliance of the activities performed by the beneficiaries with the requirements stated in the contracts signed between them and State Fund Agriculture;
- Verifying execution of the publicity measures;
- Verifying compliance of the persons responsible for the management of the projects with the requirements of the SAPARD programme.

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