

The European Court of Auditors' approach for EAGF taking into account the progress made in IACS
(B. Scheckenbach, Principi Auditor, ECA, Chamber I)

There has been a sustained improvement in the estimated level of error the payments made from the EU budget.

Overall, the results of transaction testing indicate that the error for EAGF- market and direct support wasn't material (below 2 %). As reported in the past, the IACS and in particular the LPIS makes a significant contribution preventing and reducing levels of error. Eligible areas are more accurately determined than in previous years (reasons: revised definition of permanent grassland, improved reliability of LPIS, implementation of GSAA).

For Greening ECA found the problem that land used as EFA was still arable land although it should have been already classified as permanent grassland. Therefore Member States should better monitor the classification of land.

For the Statement of Assurance (SoA) exercise 2017 a reduced number of transactions to be audited has been proposed for MFF2 (230 for SoA 2017 compared to 380 for SoA 2016). Based on analysis of the recent orthophotos, google earth and Sentinel, ECA auditors decide if the beneficiary will be audited only at PA- level or also on the spot. Also for auditing Greening payments the tools are regularly used and helpful.

Granting access to ECA auditors to the LPIS/IACS system would facilitate the work.

For the future ECA might envisage a combination of review, re- performance and substantive testing.