

# System audits / audit on operations Polish experience

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Department for Protection  
of the EU Financial Interests  
**Ministry of Finance, Poland**

# State of play – as of beginning of 2010

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- EC has approved three programmes in late 2009:
    - Poland – Slovak Republic (19th of November)
    - Poland – Brandenburg (1st of December)
    - South Baltic (18th of November)
  - Low amount of expenditure declared up to the end of 2009
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# Audit of operations in 2010

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- Small population = small sample = great coverage
    - Poland – Slovak Republic: 67,28%
    - Poland – Brandenburg: 63,63%
    - South Baltic: 43,54%
  - random selection + complementary sample if necessary
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# Audit of operations 2010 - results

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- Error rate in random sample below 2% in all programmes
    - Awarding entity concluded an annex to the agreement with Contractee, in which the final date of completing the contract had been prolonged;
    - Information about modification of the ToR (prolonging the date of submission of offers) has not been published.
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# Annual Control Report for 2010

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- Opinion based on the results of audit of operations and taking into account the results of compliance audit
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# System audit 2010 / 2011

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- Covering:
    - Managing Authority / **National Authority (-ies)**
    - Cerifying Authority
    - Joint Technical Secretariat
    - **Art. 16 controllers**
    - Euroregions (Small Projects Funds)
  - + follow up of compliance assessment
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# System audit results

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- ❑ March 2011 for bodies located in Poland
  - ❑ Up to the end of June 2011 for control systems set in member states
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# Audit of operations 2011

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- Samples are already selected / approved by GoA
    - Population size is not overwhelming;
    - No results from system audit, thus 15% of projects to be selected;
    - Selection methodology:
      - 1st step: random selection of projects (ACL): each of the lead partners in the selected project will be subject to audit;
      - 2nd step: random selection of project partners from each of previously selected projects;
      - 3rd step: analysis of selection results and decision on complementary sample.
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# Audit of operations 2011 - samples

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- ❑ Poland - Brandenburg: 12% / 5 projects out of 30
  - ❑ South Baltic: 5 projects out of 26 (one as complementary sample)
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# Thank you for your attention

Ministry of Finance  
Department for Protection of the EU Financial Interests  
Ul. Świętokrzyska 12  
00 -916 Warsaw, Poland

[rafal.manikowski@mofnet.gov.pl](mailto:rafal.manikowski@mofnet.gov.pl)

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