

Paying Agency Presentation

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EU BUDGET AND DAF EXPENDITURE

- EU Budget (Heading 2) in 2015 is €61.9 billion of which €41 billion relates to direct aids to farmers, €2.4 billion to market measures such as Aids to Private Storage and Intervention and some €18 billion to rural development.
- In 2015, this Department's planned EU expenditure is €1.63 billion. Of this, €1.21 billion is for the new Basic Payment.

Co-financed EAFRD Schemes

- Co-funded expenditure is initially funded from the Vote and reclaimed in part from the EU
 - Intervention operational costs
 - Co-financed schemes, including:
 - Early retirement – €8m
 - TAMS – €34m
 - REPS – €48m
 - DAS – €195m
 - AEOS – €71m
 - GLAS – €20m

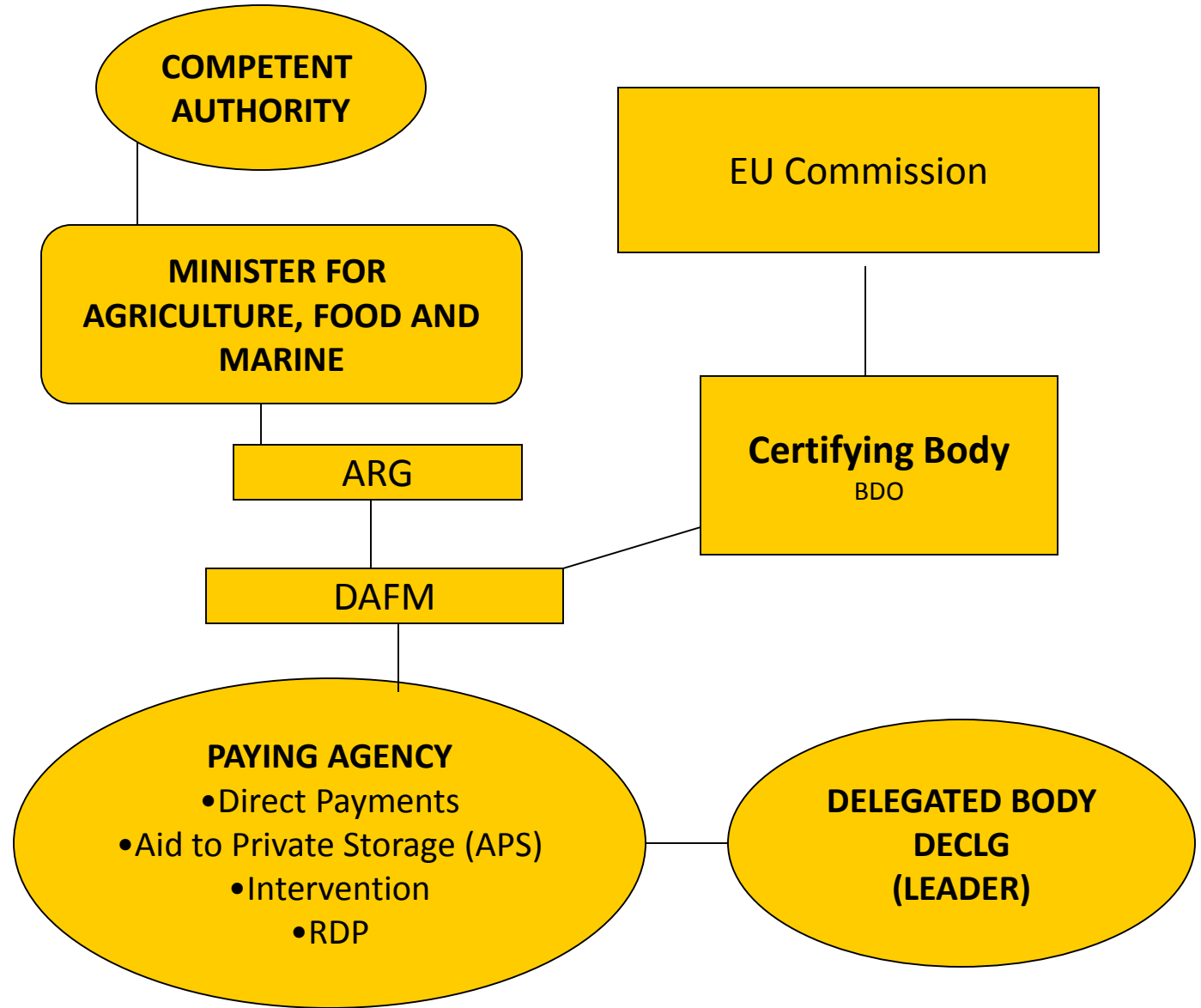
ACCREDITATION OF PAYING AGENCIES

- Paying Agencies can only be accredited by Member States if they comply with certain administrative and accounting criteria
- The Commission will only finance expenditure that has been managed and paid out by an accredited Paying Agency
- Accreditation must be withdrawn from a Paying Agency if it fails to comply with these criteria

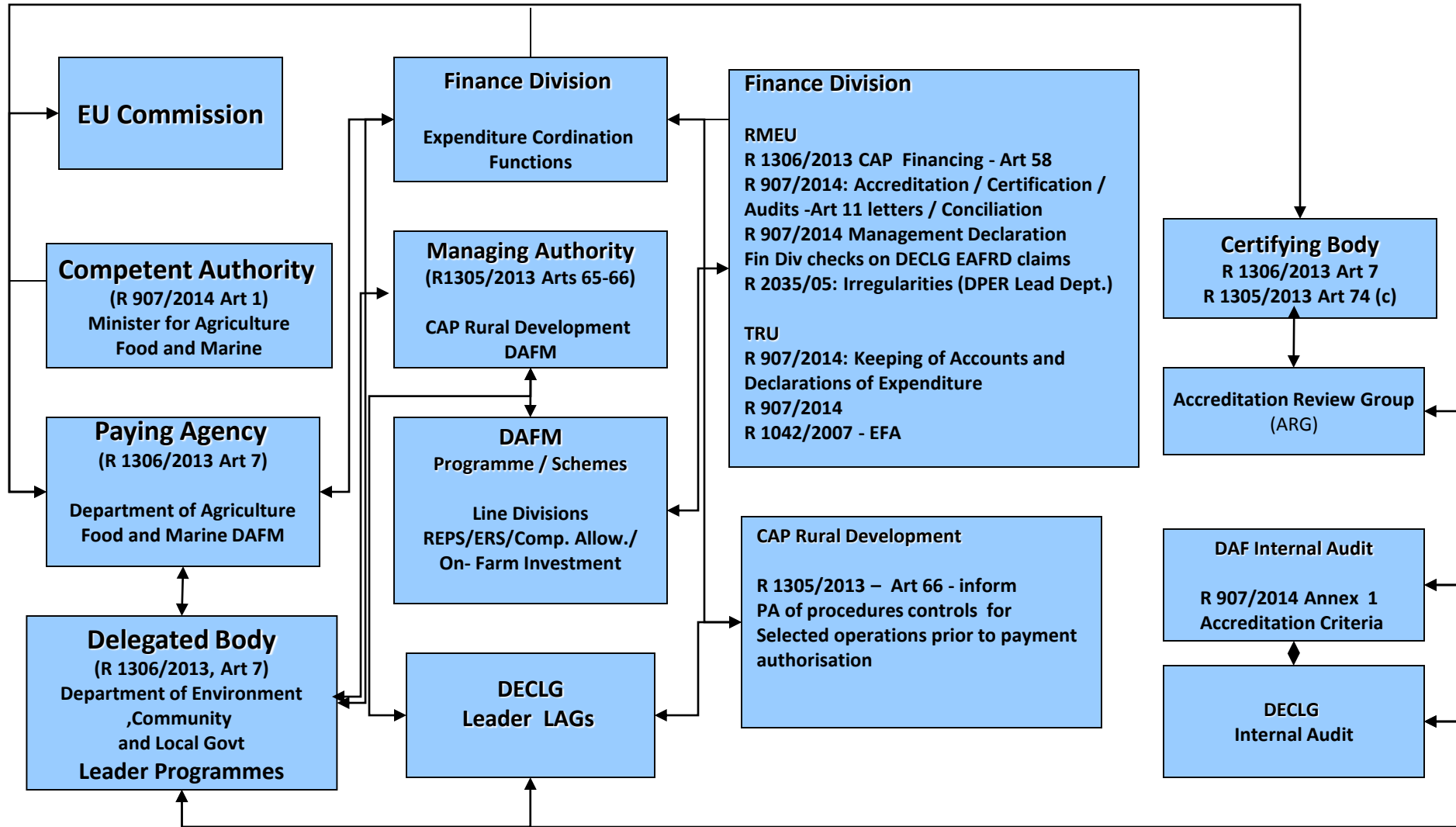
PAYING AGENCY

- In Ireland there is currently one accredited Paying Agency, the Department of Agriculture, Food and the Marine (DAFM). The Department has been fully accredited as a Paying Agency since 1996
- DAFM is responsible for all European Agricultural Guidance Fund (EAGF) and European Agricultural Rural Development (EAFRD) payments

EAGF & EAFRD Irish Paying Agencies and reporting structures



EAFRD: Implementation, Monitoring, Control and Reporting.



THE REGULATIONS

The main EU Regulations covering accreditation are:

- **Council Reg. 1306/2013** on the financing, management and monitoring of the common agricultural policy
- **Commission Regs. 907/2014 & 908/2014** on accreditation and clearance of accounts, declarations of expenditure and revenue, and conditions for reimbursing expenditure
- **Commission Reg. 65/2011** on control procedures.

ACCREDITATION REVIEW GROUP (ARG)

- Established by the Act of Accreditation
- Chaired by Secretary General
- Meets every three months
- **Considers:**
 - Audit Reports
 - New Regulatory Requirements
 - Division reports on accreditation compliance
 - Annual Report of Certifying Body , ensures all recommendations are brought to attention of the senior management and are implemented
 - Report on EAGF/EAFRD Accounts, including debts

DAFM Accreditation

- **Divisions to report to ARG on their compliance with accreditation criteria**
- **Testing by Certifying Body**
- **IAU**
- **Management Declaration**
- **2015 Act of Accreditation**
- **MOU with DECLG**
- **Audit Committee**

TYPES OF AUDIT

- EU Commission Conformity Clearance
- Court of Auditors - report to Commission and European Parliament
- C&AG - report to the Dail through the PAC
- Internal Audit Unit
- OLAF (Commission Anti- Fraud Unit)
- Certification Audit (currently BDO)

Other Considerations

- Closure of old RDP Programme
- New Schemes – incl. Basic Payment and RDP
- ISO 27001
- Key and Ancillary Controls
- Legality and Regularity checks
- Control Statistics
- Flat rate Corrections

Thank You Very Much

END