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**NOTE**

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From:	General Secretariat of the Council
To:	Delegations
Subject:	AOB item for the meeting of the “Agriculture and Fisheries” Council on 23 February 2026: Application of CAP Control Framework under the 2023–2027 CAP Strategic Plans <i>- Information from Latvia on behalf of Denmark, Estonia, Finland, Latvia, Lithuania and Sweden, supported by Austria, Belgium, Bulgaria, Croatia, Czechia, France, Germany, Hungary, Ireland, Luxembourg, Poland, Portugal, Romania, Slovakia, Slovenia and Spain</i>

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Above mentioned Member States are raising concerns regarding the Commission’s detailed demands on Member State of management and control systems under the CAP Strategic Plans.

The experience so far in the current period shows that there is a need to adapt the audit approach to ensure that the Common Agricultural Policy’s objectives regarding simplification can be achieved. Controls in Member States should be allowed to be risk-based and targeted, focusing on genuine risks to Union funds.

The CAP 2023–2027 reform introduced a results-based delivery model with greater flexibility and responsibility for Member States, who have made extensive efforts and investments in building new systems and adapting to the new framework.

The initial year of implementation was widely considered a testing phase, allowing administrative bodies and farmers the transition to the new model. In practice, implementation has been shaped not only by the legal framework but also by Commission guidance, recommendations and audits, resulting in an effective additional normative layer with more detailed and prescriptive requirements not respecting the principles of the new delivery model that was agreed upon, and ultimately leading to an increased risk of non-compliance for Member States. The use of satellite images, geotagged photographs and other digital tools, as well as the level of reasonableness assessment are some of the areas of concern.

Implementation was further complicated by the delayed issuance of Commission guidance and methodologies. The year 2023 was particularly demanding, as it was the first year of simultaneous application of the new CAP, mandatory use of GSA and AMS, implementation of the IACS quality assessments, and wide deployment of ambitious eco-schemes, to name just a few of the novelties. This required substantial IT developments, administrative changes and extensive communication with farmers. While supporting environmental and climate objectives, these changes led in some cases to non-compliance and delayed payments and placed additional pressure on farmers.

At the same time, the legality and regularity assessment carried out by the Commission changed in relation to the preceding period, shifting from population-based to intervention-level assessments. As a consequence, there has been an increased number of audit targets and an altered risk profile, with the result that isolated errors at intervention level may exceed the 2% materiality threshold and trigger financial corrections, even where management and control systems apply corrective actions, whereas previously similar situations led mainly to such actions. This creates a disproportionate risk of financial corrections.

In the case of regionalized Member States with decentralized administrative structures, one of the concerns is the systematic extension of the territorial scope of audits beyond what was initially planned. This practice may lead to disproportionate levels of audit in those countries. The European Commission's work to simplify regulations and reduce the administrative burden on farmers under CAP aims to cut bureaucracy, lower costs for farmers and strengthen competitiveness. However, these objectives will never be achieved unless audit and control systems are also adapted to the new, simplified rules and the new model for implementation. The focus must be placed where there is a genuine risk of serious errors and deficiencies. By adopting a more targeted approach, we can achieve the goal of a simplified CAP while also ensuring appropriate protection of the fund's resources. Otherwise, there is a risk that transitional challenges of a major reform are treated as systemic failures, undermining simplification, ambition, and trust in the results-based model.

## Conclusions and Requests

We encourage the Commission to review the scope, timing and proportionality of its guidelines and methodological requirements, ensuring that:

- Commission audits and requirements are **proportionate and aligned with the core objectives of the CAP** and the overall simplification agenda of the CAP.
- The **single audit approach** is implemented proportionally, based primary on information provided by certification bodies. This information has been verified by other national coordinating authorities, if applicable, and includes the review of the audit calendar to ensure its feasibility and effectiveness. New guideline-based requirements apply **from the following financial year**.
- Member States receive **timely, practical and high-quality explanatory support**.
- Conformity clearance procedures should apply a **proportionate, system-improvement-oriented approach**, focusing on remediation and prevention rather than punitive financial corrections, especially in the first year of implementation when higher non-compliance may be inherent to new, complex schemes. Error rates alone should not trigger financial corrections, as they do not necessarily demonstrate a failure of the management and control system. Such cases should be addressed primarily through corrective actions, with financial corrections limited to demonstrated system deficiencies.

We further encourage the Council and the Commission to take the lessons learned from the current period into account when shaping the future control and audit framework of the CAP post-2027.

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