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WORKING PAPER

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WORKING DOCUMENT

From:	General Secretariat of the Council
To:	Working Party on Financial Agricultural Questions
N° Cion doc.:	9634/18 + COR 1 + ADD 1
Subject:	Proposal for a Regulation on Financing, management and monitoring of the CAP - Drafting suggestions from Austria, Germany, Denmark, Sweden and the Netherlands in respect of the single audit

Regarding the above mentioned proposal, delegations will find attached drafting suggestions from Austria, Germany, Denmark, Sweden and the Netherlands in respect of the single audit (Articles 46, 47(1) and 50(1)).

ANNEX

MEMBER STATES
AT, DE, DK, NL, SE

Article/paragraph concerned	Current text <i>(Copy the relevant text from doc. 9634/18)</i>	Possible new text <i>(Indicate your drafting suggestions in "bold" for new text or "strikethrough" for deleted text)</i>	Reason/justification <i>(Explain the reasons / provide justification for the changes you propose)</i>
Article 46	For the purposes of Article 127 of the Financial Regulation, the Commission shall take assurance from the work of the certification bodies referred to in Article 11 of this Regulation, unless it has informed the Member State that it cannot rely on the work of the certification body for a given financial year, and it shall take it into account in its risk assessment of the need for Commission audits in the Member State concerned.	For the purposes of Article 127 of the Financial Regulation, the Commission shall take assurance from the work of the certification bodies referred to in Article 11 of this Regulation, unless it has informed the Member State that it cannot rely on the work of the certification body for a given financial year, and it shall take it into account in its risk assessment of the need for Commission audits in the Member State concerned, unless it has serious doubts concerning the work of the certification body concerned. The Commission shall inform the Member State and provide the Member State with the grounds on which its decision is based.	It follows from the FR that, as a rule, the Commission shall take assurance from the work of certification bodies (single audit principle). Deviations from this rule should be limited to cases where the Commission has serious doubts about the work of the certification body. Moreover, a decision of the Commission not to rely on the work of the certification body should state the reasons in order to justify any deviation from the single audit principle.
Article 47.1	Without prejudice to the checks carried out by Member States under national law, regulations and administrative provisions or Article 287 of the Treaty or to any check organised under Article 322 of the Treaty or based on Council Regulation (Euratom, EC) No 2185/96, the Commission may	Without prejudice to the checks carried out by Member States under national law, regulations and administrative provisions or Article 287 of the Treaty or to any check organised under Article 322 of the Treaty or based on Council Regulation (Euratom, EC) No 2185/96, the Commission may, in duly justified cases and	With a view to the single audit principle, the possibility for the Commission to organise checks in Member States should be limited to duly justified cases.

Article/paragraph concerned	Current text <i>(Copy the relevant text from doc. 9634/18)</i>	Possible new text <i>(Indicate your drafting suggestions in "bold" for new text or "strikethrough" for deleted text)</i>	Reason/justification <i>(Explain the reasons / provide justification for the changes you propose)</i>
	organise checks in Member States with a view to verifying in particular:	while respecting the single audit principle laid down in Article 127 of the Financial Regulation , organise checks in Member States with a view to verifying in particular:	
Article 48			
Article 49			
Article 50.1	The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with specific obligations to be complied with by the Member States under this Chapter and with rules in particular on the criteria for determining the cases of irregularity within the meaning of Regulation (EU, Euratom) No 2988/95 and other cases of non-compliance with the conditions established by Member States in the CAP Strategic Plan, to be reported and the data to be provided.	The Commission is empowered to adopt delegated acts in accordance with Article 100 supplementing this Regulation with specific obligations to be complied with by the Member States under this Chapter and with rules in particular on the criteria for determining the cases of irregularity within the meaning of Regulation (EU, Euratom) No 2988/95 and other cases of non-compliance with the conditions established by Member States in the CAP Strategic Plan, to be reported and the data to be provided.	The empowerment to the Commission is too broad and unspecified ('in particular' could mean any addition is possible).