

IPARD Agency performs audits according to Law on public internal financial control (Official Gazette 90/09, 188/13, 192/15, 64/16, 147/17), Internal Audit standards and accredited procedures.

Every year Sector for internal audit issues Annual Audit plan and delivers it to Sector for public internal financial control, Ministry of finance by 15th Dec for the next year.

Planning of audits is according to existing human resources in Sector for internal audit and workload analysis (WLA).

In 2023 , 4 audits were performed and 1 self assessment for IRI measure (Investments in public rural infrastructure). Audits were:

- accounting of IPARD commitments/payments
- authorization of payments
- approval of contracts for measures 1 and 7
- and follow up audit

Major findings in audits are unintentional technical mistakes in calculations/ authorizations of commitments and payments, and respecting deadlines.

All recommendations/ corrective measures and activities are undertaken by all sectors in IPARD Agency timely and implemented effectively.

IPARD Agency is a subject of continues verifications and audits by Audit Authority for IPA, IPA funds managements department (Ministry of finance), State Audit office , European Commision. On quarterly basis NAO/IPA funds management department verifies implementation of all findings given by Audit Authority and notifies European Commission. At the end of each year and beginning of next Sector for internal audit issues Audit report for performed audits for previous year and delivers it to Ministry of finance, Sector for public internal financial control on 15th January each year.

Closing of findings regarding IPARD Agency premises, IT equipment , employment, promotions, trainings depend on financial funds from Government and Ministry of finance, and these findings need time to be overcome.

Problems that SIA is facing is permanent lack of staff, trainings (never invited to any training by Technical assistance organized by MA) and promotions.