



Republic of North Macedonia  
Agency for Financial Support of the Agriculture and Rural Development

*Information on controls – Controls and audit undertaken*

## On-the-spot controls (Since December 2024 - ongoing)

### On-the-spot Controls prior approval

Sector for on-the-spot control within AFSARD since December 2024 has carried out total of 31 on-the-spot controls prior approval at investments under the Call for Applications 23/01 from IPARD 2 2014-2020 (Measure 1) as well as Call for Applications 24/01 from IPARD 3 2021-2027 (Measure 3) and Call for Applications 24/02 from IPARD 3 2021-2027 (Measure 7). In addition, there is a table with carried out OTSC divided by calls for applications.

Call for applications 23/01 (IPARD 3) (Measure 1)	
15 OTSC	
Call for applications 24/01 (IPARD 3) (Measure 3)	
11 OTSC	
Call for applications 24/02 (IPARD 3) (Measure 7)	
5 OTSC	
Total No of OTSC	31 OTSC

### On-the-spot Controls before payment

Sector for on-the-spot control within AFSARD since December 2024 has carried out total of 131 on-the-spot controls before payment at investments under the Call for Applications 23/01, (Measure 1 and 7) from IPARD 3 2021-2027. In addition, there is a table with carried out OTSC divided by calls for applications.

Call for applications 23/01 IPARD 3 (Measure 1)	
120 OTSC	
Call for applications 23/01 IPARD 3 ( Measure 7)	
11 OTSC	
Total No of OTSC	131 OTSC

### Ex-post

Sector for on-the-spot control within AFSARD since December 2024 has carried out total of 465 ex-post on-the-spot controls at investments under IPARD 2 2014-2020. Sector for on-the-spot control has carried out additional ex-post OTSC following on audit recommendations.

In addition, there is a table with carried out OTSC divided by measures





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Ex-post OTSC (IPARD 2 2014-2020)	
<u>Measure</u>	<u>Number of carried out ex-post OTSC per measure</u>
1	392 ex-post OTSC 73 ex-post OTSC Call for applications 17/01 IPARD 2 2014-2020 224 ex-post OTSC Call for applications 18/02 IPARD 2 2014-2020 94 ex-post 20/01 Call for applications IPARD 2 2014-2020 1 ex-post 23/01 Call for applications IPARD 2 2014-2020
3	38 ex-post OTSC 7 ex-post OTSC Call for applications 17/01 IPARD 2 2014-2020 12 ex-post OTSC Call for applications 18/01 IPARD 2 2014-2020 14 ex-post OTSC Call for applications 19/02 IPARD 2 2014-2020 2 ex-post OTSC Call for applications 22/01 IPARD 2 2014-2020
7	38 ex-post OTSC 8 ex-post OTSC Call for applications 17/01 IPARD 2 2014-2020 21 ex-post OTSC Call for applications 19/01 IPARD 2 2014-2020 9 ex-post OTSC Call for applications 21/01 IPARD 2 2014-2020
Total No of OTSC	465 OTSC

Sector for on-the-spot control within AFSARD since December 2024 has carried out total of 11 on-the-spot controls for hidden works at investments under the call for Applications 23/01 from IPARD 3 2021-2027 (Measure 1 and Measure 7)





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In addition, there is a table with carried out OTSC divided by Calls for Applications

**On-the-spot Controls for hidden works**

Call for applications 23/01 (IPARD 3) (Measure 1 and 7)	
11 OTSC for hidden works	
1 OTSC – Measure 1	
11 OTSC – Measure 7	
Total No of OTSC	11 OTSC

Sector for on-the-spot Control has carried out 2 additional OTSC prior approval and one additional ex-post OTSC.

**Most common discrepancies i.e. findings and differences established** during OTSC since December 2024 and ongoing are the following:

Prior approval:

- No major discrepancies have been established while performing OTSC prior approval at investments from Call for Applications 24/01 Measure 3, 23/01 Measure 1 and Measure 7 and 24/02 Measure 7.

**Before payment:**

- differences in the technical characteristics of the purchased equipment between the contract, invoice and OTSC mostly due to technical errors, made when issuing the necessary documentation for the equipment by the supplier/manufacturer;
- absence of certain data to be clearly marked on the equipment itself (year of manufacture, country of origin, serial number, model), and in certain cases absence of any markings at all (equipment and machinery without plates with technical data - mostly in the case of machinery and equipment) from domestic production);
- non-functionality of part or all of the equipment (equipment which during the OTSC was determined not to be in a functional state, i.e. disassembled into parts or not connected to electricity or with a certain defect) and in such cases a certain remedy period is given for the equipment to be put in function and OTSC is performed again (all users where this condition was established, managed to put the equipment into function);



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ИПАРД Програма 2021-2027  
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**Ex-post OTSC:**

- During the execution of these controls, no major discrepancies were determined. All beneficiaries keep the equipment/mechanization, it is used according to the intended purpose and it is marked according to the contract.
- As a result of audit findings by Audit Authority, ex-post OTSC were carried out in order to determine the functionality of the investment or a part of the investment that was not in use during the audit. Usually, in such situations, the users are contacted, a certain remedy period is given to put the investment into function, and after OTSC is performed. In addition to determining the functionality of the investment, a regular ex-post OTSC is carried for the whole investment.
- There were changes made in one project. Part of orchard trees were removed together with the supporting equipment.
- One case involving renting and giving equipment between beneficiaries.



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## **Sector for internal Audit**

From the beginning of 2025, Sector for Internal Audit has been conducting the last 2 audit from the Annual Internal Audit Plan for 2024 and they are:

- For the Audit of the process of approving project and concluding contracts for measure 3 of the IPARD Program 2014-2020 is issued a final report.
- For the Audit of the process of authorization of payments from the IPARD Program 2014-2020 is going to be completed by the end of May.

Since the beginning of the year in Sector for internal audit are 3 employees, due to the fact that one employee is on maternity leave.

During the month of March, an advisor from the Unit of public procurement was authorized to the Sector for Internal Audit.

In the Annual Audit Plan for 2025 are planned 6 audits:

- Follow up audit
- Audit of the process of approving project and concluding contracts for measure 1 form the IPARD Program 2021-2027
- Audit of the process of approving project and concluding contracts for measure 7 form the IPARD Program 2021-2027
- Audit of public procurement
- Audit of the process of recording the liabilities
- Audit upon request of the Director of AFSARD

Audits for public procurement and recording the liabilities are et the request form Sector for Public Internal Financial Control in the Ministry of Finance.

