

VIth SMC IPARD III PROGRAMME 2021-2027
Monitoring Committee Meeting – 10.12.2025 Skopje

Dear all, I will briefly present the implemented audit activities as well as the planned activities of the Audit Authority for audit of IPA (AA) following the fifth Sectoral Monitoring Committee held on 21.05.2025 in Skopje.

Considering that in May 2025, AA informed you about the audit activities that was implemented, for this Sectoral Monitoring Committee, the activities are in accordance with the three-year audit strategy (AS) for the period 2025-2027, meaning that now we:

- issued Draft audit report on operations 1 and 2/2025 for declared expenditures up to June 2025;
- planning of the 3 system audits for the management and control system was finished, and now the testing phase has started in the IPARD Agency, while for NAO/MS and Managing Authority it is planned to start in the second half of this month;
- in the first quarter of 2026 audits of operations for the second half of 2025 are planned;
- the audits of the annual financial reports and audit of the management declaration issued by the NAO for FY 2025 are planned in February- March 2026 and
- the ex-post audit of the declared expenditures for FY 2020 related to the IPARD 2 Programme, and in accordance with the guidelines issued from DG AGRI, will be finished also in first quarter of 2026.

The preparation of the Audit Strategy for the period 2026-2028 is ongoing, and it will be submitted to DG AGRI and NAO no later than 30.11.2025.

The Annual Audit Activity Report and Annual Audit Opinion for the IPARD III Programme, the AA will issue no later than 15/03/2026.

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