

VIIth SMC IPARD III PROGRAMME 2021-2027
Monitoring Committee Meeting – 06.05.2026 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 sixth Sectoral Monitoring Committee held on 10.12.2025 in Skopje.

Considering that in December 2025, we 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 2026-2028.

The Audit Strategy for the period 2026-2028 was submitted to DG AGRI and NAO on 28.11.2025, in which we have foreseen the following audit activities:

Audit activities related to FY 2025 were following and all were completed:

- three system audits in IPARD Agency, NAO/MS and MA;
- two audits of operation for declared expenditures regarding Q3 and Q4/2025;
- Financial audit (Audit of accounts) and audit of AMD for FY 2025 and
- Two audits related to Ex-post (the ex-post audit of the declared expenditures for FY 2020) and Debts for IPARD 2 Programme.
- The Annual Audit Activity Report and Annual Audit Opinion for the IPARD III Programme. All documents regarding FY 2025 were transmitted on 13/03/2026. We issued unqualified opinion, meaning that the annual financial reports or statements/annual accounts give a true and fair view, the expenditure declared to the Commission are legal and regular and the management and control systems put in place function properly. Paragraph for Emphasis of matter was put, but not affecting our opinion in regard to: insufficient number of employees in Agency, vacant key positions in IPARD Agency and IPARD Managing Authority, Inappropriate premises for work and conditions for performing working tasks in IPARD Agency, part of equipment not put in use, Use of inappropriate reference prices, Lack of audit trail for the TPP prepared by the service provider and some weaknesses regarding SAP system.

For FY 2026 we continue with all types of audits, meaning that we start with audit of operation, as soon as NAO/MS declares expenditures to DG Agri.

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