

<b>Multi-annual audit plan 2012-2013<sup>1</sup></b>		
Country: [NAME] Programme: [LLP] or [YiA] National Authority: [NAME] National Agency: [NAME] Date:		
<p><i>Please list hereafter the names of all services that are expected to carry out secondary controls on behalf of the National Authority, indicating whether or not they are NAU internal or external bodies:</i></p> <p>1. [NAME]            2. ...</p>		
<b>PLANNED SECONDARY CONTROLS</b>  <i>Attention: the following questions under 1 relate specifically to the preparation of the 2011 Declaration of Assurance whereas questions under 2 concern checks on NA systems and procedures in the multi-annual strategy context.</i>	<b>WHEN</b> <i>(month/year)</i>	<b>WHO</b> <i>(1, 2, ...)</i>
<b>1. 2011 Yearly NA Report</b>		
<b>1.A. Activity Report (Part A)</b>  <i>Please describe hereafter the planned audit approach and planned audit activities, differentiating between the Part 1 – Programme management (NA management and compliance issues) and Part 2 – Programme implementation (results of programme implementation in the country).</i>  [description]	[dates]	[1, 2, ...]

<sup>1</sup> Please fill in preferably in one of the three working languages of the Commission (EN/FR/DE) to facilitate analysis and allow for timely feedback.

<p><b>1.B. Financial Reporting (Part B)</b></p> <p><i>Please describe hereafter for each of the annexes B.1, B.2, B.3 and B.4 the planned audit approach and planned audit activities.</i></p> <p><i>Please answer the following questions:</i></p> <p>a) Will the model Terms of reference as described in the Guidelines for NAUs (annex 6) be used for the auditors? <b>YES / NO</b>;  If NO, please explain why not: <b>[explanation]</b></p> <p>b) Will the sampling approach as described in the Guidelines for NAUs (annex 6, par. 5) be applied? <b>YES / NO</b>;  If NO please describe the sampling approach under point 1.B.2. below.</p>		
<p><b>1.B.1 - Bank accounts</b></p> <p><b>[description]</b></p>	<p><b>[dates]</b></p>	<p><b>[1, 2, ...]</b></p>
<p><b>1.B.2 Financial Reports</b></p> <p><b>[description – please indicate also how transactions tests will be organised as regards the population, sampling method, sample size, materiality level]</b></p>	<p><b>[dates]</b></p>	<p><b>[1, 2, ...]</b></p>
<p><b>1.B.3 Recoveries</b></p> <p><b>[description]</b></p>	<p><b>[dates]</b></p>	<p><b>[1, 2, ...]</b></p>
<p><b>1.B.4 Fraud cases</b></p> <p><b>[description]</b></p>	<p><b>[dates]</b></p>	<p><b>[1, 2, ...]</b></p>

<p><b>1.C. Reports on checks of beneficiaries (Part C)</b></p> <p><i>Please describe hereafter the planned audit approach and planned audit activities as regards primary checks specifying for example NAU supervisory controls on C.1 and C.2 tables, test of sampled primary checks...</i></p> <p>[description]</p>	<p>[dates]</p>	<p>[1, 2, ...]</p>
<p><b>2. Multi-annual audit strategy</b></p>		
<p><b>NA systems and procedures: <u>multi-annual audit strategy</u></b></p> <p><i>Please describe hereafter the multi-annual planning of audit activities for the remainder of the programme period with regard to NA systems and procedures.</i></p> <p><b><u>2.1 Planned audits in 2012</u></b></p> <p>[description]</p> <p><b><u>2.2 Planned audits in 2013</u></b></p> <p>[description]</p>	<p>[dates]</p> <p>[dates]</p>	<p>[1, 2, ...]</p> <p>[1, 2, ...]</p>
<p><b><u>2.3. Other activities</u></b></p> <p><i>Please describe hereafter, if applicable, other planned monitoring and control activities.</i></p> <p>[description]</p>	<p>[dates]</p>	<p>[1, 2, ...]</p>