

Information on Polish SAI (NIK) audits concerning EU funds conducted in years 2005-2006

Audit reports covering EU funds published in the year 2005 and till September 2006 by the Supreme Chamber of Control (NIK) (Poland):

1. *Using of the EU pre-accession funds as regards to Phare's Economical and Social Cohesion Programme 2000* (April 2005)
2. *Using of the public funds for the programmes concerning reduction of unemployment, including EU pre-accession funds* (May 2005)
3. *Implementation of the Framework Programme for European Research & Technological Development* (May 2005)
4. *Audit on the state budget execution in the 2004 year – part 84 “EU own resources”* (May 2005)
5. *Preparation of public administration for implementation of the Cohesion Fund* (June 2005)
6. *Using public funds, including EU funds, by agriculture, dairy, gardening-beekeepers' and rural cooperatives* (August 2005),
7. *Preparation & functioning of early retirement system in agriculture¹* (January 2006),
8. *Use of financial assistance within the programme “Phare 2001 Social and Economic Cohesion – Development of Small and Medium-Sized Enterprises” from the Investment Grant Fund by small and medium-sized enterprises* (March 2006),
9. *Functioning of internal financial control on structural funds* (April 2006),
10. *Using of structural funds for Integrated Regional Operational Programme (IROP)* (April 2006),
11. *Audit on the state budget execution in the 2005 year – part 84 “EU own resources”* (May 2006).
12. *Implementation of sectoral operational programme for fisheries and fish processing* (July 2006),
13. *Implementation of direct payments for farmers from the Guarantee Section of European Agriculture Guidance and Guarantee Fund after Poland's accession to the EU in the period 2004–2005 (I part of the 2005 year)* (report expected soon).

Generally, all these audits (with the exception of the *Audit on the state budget execution in the 2004 year – part 84 “EU own resources”* and *Audit on the state budget execution in the 2005 year – part 84 “EU own resources”*) were both compliance and performance audits. Audits on *the state budget execution– part 84 “EU own resources”* were on financial statements.

NIK's audit reports are available in Polish via Internet on the website: http://bip.nik.gov.pl/pl/bip/wyniki_kontroli_wstep.

NIK's audits of EU funds in 2006:

1. *Using EU funds on road building.*
2. *Implementation of projects co-financed from the structural funds under the regional contracts.*
3. *Use of structural funds in the framework of the Community's Initiative INTERREG IIIA implemented in Poland.*
4. *Preparation of public administration for entering the Schengen Zone.*
5. *Development and functioning of local fish sale centres in the years 2002-2006, co-financed from the EU funds.*

¹ co-financed from European Agriculture Guidance and Guarantee Fund.