



Czech Republic
Supreme Audit Office

EIDGENÖSSISCHE FINANZKONTROLLE
CONTRÔLE FÉDÉRAL DES FINANCES
CONTROLLO FEDERALE DELLE FINANZE
SWISS FEDERAL AUDIT OFFICE



JOINT REPORT

Funds earmarked for the implementation of the Swiss–Czech
Cooperation Programme to reduce economic and social
disparities within the enlarged European Union



April 2015

Swiss Federal Audit Office, www.efk.admin.ch

Supreme Audit Office, Czech Republic, www.nku.cz

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Introduction

Framework of the coordinated audit between the Czech and the Swiss Supreme Audit Offices

The President of the Supreme Audit Office of the Czech Republic (SAO CZ) and the Director of the Swiss Federal Audit Office (SFAO) agreed on 28 May 2013 and 1 June 2013 respectively to perform a coordinated audit of the *“Funds earmarked for the implementation of the Swiss-Czech Cooperation Programme (SCCP) to reduce economic and social disparities within the enlarged European Union”*. Based on the principles established in the INTOSAI publication *“Guide for Cooperative Audit Programmes between Supreme Audit Institutions”*, the agreement specifies that both Supreme Audit Institutions (SAIs) shall conduct parallel audits and produce a joint report in addition to their separate national reports. The objective of the parallel audit is to verify the compliance of the cooperation programme activities with the relevant obligations stipulated in the Swiss–Czech Framework Agreement (SCFA), signed on 20 December 2007, as well as in the national legislations and guidelines. Both audits aimed at reviewing the implementation system of the SCCP, the reliability of the control and audit system, the fulfilment of programme objectives and selected projects of beneficiaries.

According to the Supreme Audit Office act, SAO CZ shall audit the management of financial means provided to the Czech Republic from abroad. The SAO CZ shall cooperate with the Supreme Audit Institutions abroad and may conclude agreements on auditing activities with them.

The Federal Audit Office Act (FAOA) stipulates that financial aid granted by the Swiss Confederation is subject to the financial audit of the SFAO. The SCFA is granting the SFAO an extensive right of examination (Art. 6/5): *“Switzerland, or any mandated third party acting on its behalf, is entitled to visit, monitor, review, audit and evaluate all activities and procedures related to the implementation of the Projects financed by the Contribution, as deemed appropriate by Switzerland.”* This right of examination is also stipulated in each project agreement concluded between the two partner countries.

SFAO audit (January to September 2013)

The SFAO first conducted interviews with key individuals of the Swiss Agency for Development and Cooperation (SDC) of the Federal Department of Foreign Affairs (FDFA) and the State Secretariat for Economic Affairs (SECO), of the Federal Department of Economic Affairs, Education and Research (EAER) and analysed relevant documents and information. Between 10 and 21 June 2013, the SFAO examined the organisation and

SAO CZ audit (November 2013 to May 2014)

The SAO CZ audit¹ was conducted between November 2013 and May 2014. The period under review was 2009 to 2013 and, where justified by factual connections, the preceding periods. The audit focused on the function of the NCU, Paying Authority (PA) and National Audit Authority (NAA) at the Czech Ministry of Finance (MF), selected IBs and EAs. At the MF, the audit specifically included the organisational provision for the SCCP, process

¹ <http://www.nku.cz/scripts/detail.php?id=7517>

processes (“system set-up”) established in the Czech Republic, based on a selection of SDC and SECO projects and programmes. In total, eight projects were subject to this audit. The criteria for selecting projects were budget, thematic area, project location and type of financing. Additional interviews were held with key individuals of the Swiss Contribution Office (SCO), the National Coordination Unit (NCU), different ministries as the Intermediate Bodies (IB) as well as the corresponding Executing Agencies (EA) of the projects reviewed. The projects under review were six individual projects in the priority areas of environment and infrastructure, safety, stability and support for reforms, human resources and social development as well as a programme and a fund (NGO block grant to strengthen civil society and a promotional programme for the private sector). An auditor of the SAO CZ took part as an observer in meetings with Czech counterparts. The SFAO report was issued in French on 14 October 2013. A summary of the findings in both French and English was sent to the SAO CZ on 6 December 2013.



of evaluation of the project outlines and final project proposals, monitoring, control and reimbursement of applications for payment, preparation of annual reports, system of reporting and investigating irregularities and methodical coordination and execution of audits. The audit also focused on administration of three funds in which the MF performs the intermediary function – Partnership Fund, Project Preparation Fund and Technical Assistance Fund.

In the IBs, the audit focused on their involvement as intermediate entities, particularly in the evaluation and selection of projects and, subsequently, in their implementation. In the case of the Ministry of the Environment (ME) and the Ministry of Health (MH), the audit also focused on their activity as intermediaries of the fund and/or particular programme. The activity of the intermediary was also verified in the case of the Partnership Foundation. In the case of the Centre for International Cooperation², the audit by the SAO CZ verified the performance of obligations following from the agreement on the Scholarship Fund for the Czech Republic and subsequently concluded a Memorandum of Understanding, particularly promotion, control of formal requisites, evaluation of projects and sending reports on implementation.

Nine projects were audited directly at the EAs, namely three individual projects of the MI, the individual project of the Statutory City of Olomouc, sub-project financed from the Project Preparation Fund at the same beneficiary and four sub-projects³ financed from the block grant.

The original report in Czech was approved by the SAO CZ Board on 8 September 2014. An English version of the report was sent to the SFAO on 30 October 2014.

² The Centre for International Cooperation is a contributory organisation established by the Ministry of Education, Youth and Sports.

³ Beneficiaries: DOMINO cz, o.p.s., Zlín; ELIM – křesťanská společnost pro evangelizaci a diakonii Hranice; ČSOP SALAMANDR, Rožnov pod Radhoštěm; Severomoravské regionální sdružení ČSOP, Valašské Meziříčí.

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» Structure of the joint report/ table of contents

The structure of the joint report was set up jointly by the SFAO and the SAO CZ. The SFAO and the SAO CZ then identified and discussed the core findings and recommendations of the respective national audit reports.

1st

The **first chapter** describes the background and framework of the audit environment: the Swiss Contribution to the enlarged EU and the Swiss-Czech Cooperation Programme.

2nd

The **second chapter** briefly explains each SAI's roles and tasks and the audit approach within the Swiss-Czech Framework Agreement in their respective country.

3rd

The **third chapter** sums up audit results of both SAIs.

4th

The **fourth chapter** presents the mutual opinion of both SAIs on the findings and possible recommendations in view of a possible second Swiss Contribution to the enlargement of the European Union.

1 Background

1.1 The Swiss Contribution to the enlargement of the EU



Schweizerische Eidgenossenschaft
Confédération suisse
Confederazione Svizzera
Confederaziun svizra

Switzerland is participating in the efforts to reduce social and economic disparities in the EU, especially with regard to the new Member States of Eastern Europe that joined the EU since 2004. Switzerland decided to make an independent contribution to the EU Cohesion

Policy which would be implemented autonomously. The Swiss Contribution constitutes an integral part of Swiss foreign policy on Europe which aims to consolidate Switzerland's relations with the EU and its Member States. The commitment of funds for the ten new EU Member States (EU-10) had to be completed by the end of 2012 and the payments can be made by the end of the implementation period in 2017. Within the commitment period (2007–2012), 210 projects, programmes and special financial facilities amounting to CHF 1 billion had been allocated to the EU-10. Country allocations are based on population size and GDP per capita (cf. chart 3).

Compared to other grant schemes accessible to the (new) EU Member States such as the EEA Grants and the Norway Grants or the funding programmes within the EU Cohesion Policy (since 1994), the Swiss Contribution to the EU enlargement began its first period in 2007. Defined as subsidiary to the EU Cohesion Policy, the Swiss Contribution has four thematic areas which were defined in a Memorandum of Understanding concluded in February 2006 between the President of the EU Council and the Swiss Federal Council.⁴

⁴ More information at: <https://www.eda.admin.ch/erweiterungsbeitrag/en/home.html>

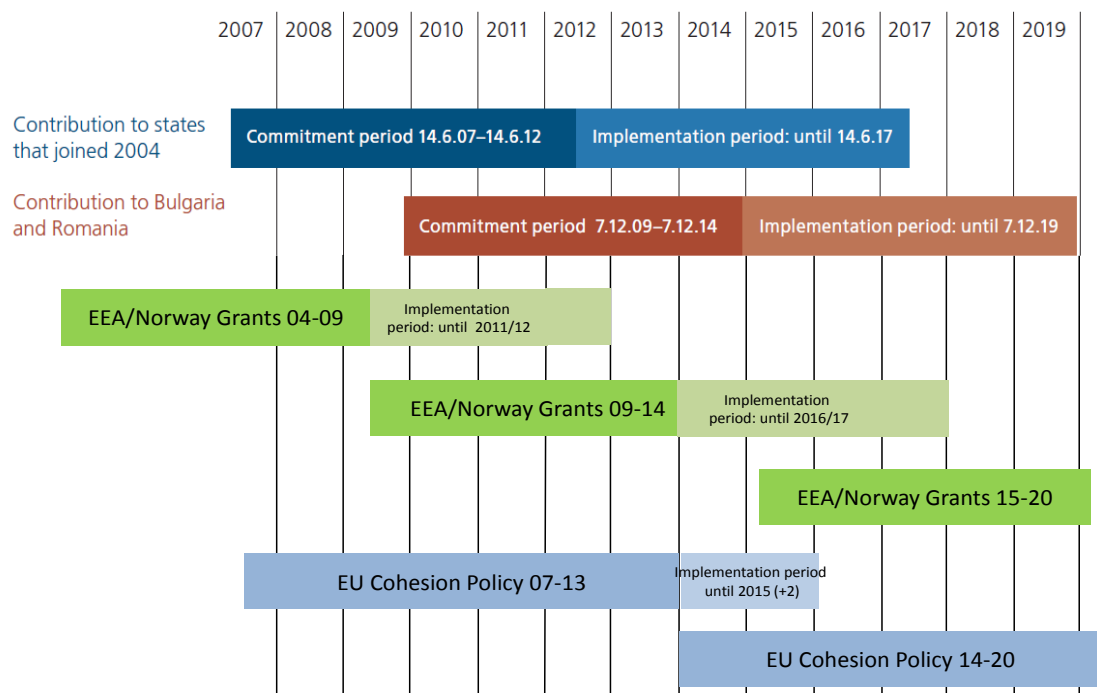


Chart 1: Timetable of different funding programmes to the new EU Member States (Source: SECO / SDC, revised document)

1.2 The Swiss-Czech Cooperation Programme

Based on bilateral Framework Agreements with each of the new EU Member States⁵ the agreement between the Federal Council and the Government of the Czech Republic mentions that two thematic areas are managed by SECO (Environment and Infrastructure; Promotion of the Private Sector) and the other two by the SDC (Security, Stability and Support for Reforms; Human and Social Development).

In total, the Swiss Contribution to the Czech Republic amounts to CHF 110 million.⁶ About 40 percent of the funding budget will be allocated to peripheral and less-developed regions in eastern regions of the Czech Republic. At the end of the commitment phase in 2012, a total of 38 projects, programmes and funds had been selected, approved and will be implemented by 2017.⁷

According to the SCFA, the amount of support from the Cooperation Programme will not exceed 60 percent of the total eligible costs of the project, except for projects funded from public budgets (support up to 85 percent). Projects aimed at building institutions, technical assistance projects, projects implemented by non-governmental organisations, as well as financial support for the benefit of the private sector can be funded to the maximum amount of 100 percent of the total eligible costs. The specific amount of support has been determined on an individual basis based on a project agreement concluded between Switzerland and the Czech Republic.

⁵ Cyprus, Czech Republic, Estonia, Hungary, Latvia, Lithuania, Malta, Poland, Slovakia, and Slovenia.

⁶ CHF 104.3 million excluding management costs at 5%.

⁷ More information at: <https://www.erweiterungsbeitrag.admin.ch/erweiterungsbeitrag/en/home/countries/czech-republic.html> and <http://www.swiss-contribution.cz>

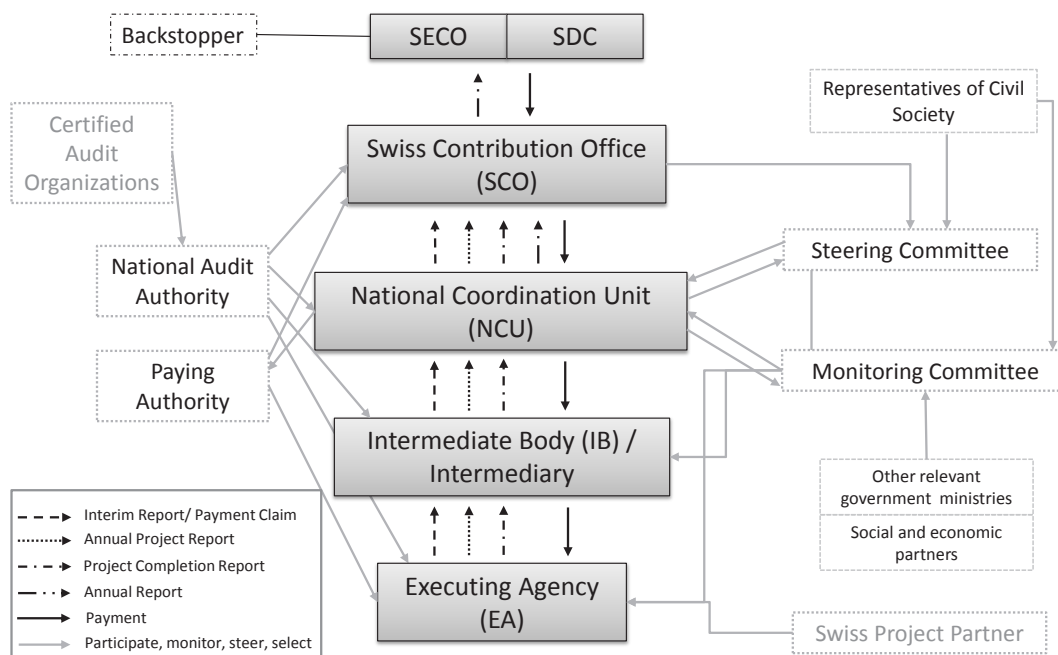


Chart 2: Organisation and processes of the Swiss-Czech Cooperation Programme
(Source: SFAO)

Annex 2 of the SCFA determines the roles and responsibilities of the main actors involved in the SCCP. The following management levels regarding the selection, implementation and supervision of projects or programmes have been established in the Czech Republic:

1) The Swiss government, represented by the **Swiss Agency for Development and Cooperation (SDC)** and the **State Secretariat for Economic Affairs (SECO)** in Bern, ensures adequate strategic and operational control and is responsible for approving all projects and programmes in the Swiss Contribution;

The **Swiss Contribution Office (SCO)** located in Prague represents Switzerland in the implementation of the Swiss Contribution in the partner countries. The SCO closely cooperates with the National Coordination Unit and other project partners (Intermediate Bodies and Executing Agencies);

Roles, tasks and responsibilities of the national **Supreme Audit Institutions** are not mentioned in the SCFA. However, full access to the relevant information is granted;

2) The **National Coordination Unit (NCU)**, Ministry of Finance of the Czech Republic, Centre for Foreign Assistance), the main coordinating government body at national level, has the overall responsibility for the management of the Swiss Contribution in the Czech Republic. The NCU is responsible for the identification, selection, planning, implementation, financial management, controlling and evaluation of projects and programmes, as well as for the appropriate use of funds;

Administratively attached to the NCU, the **National Audit Authority (NAA)**, Department 17 of the Ministry of Finance), is the central administrative body responsible for ensuring effective functioning of managerial and control systems, including prevention of fraud and irregularities; For each project, a **Certified Audit Organisation** is appointed by the NCU. Its role is to perform interim and final financial audits to verify the correct use of funds;

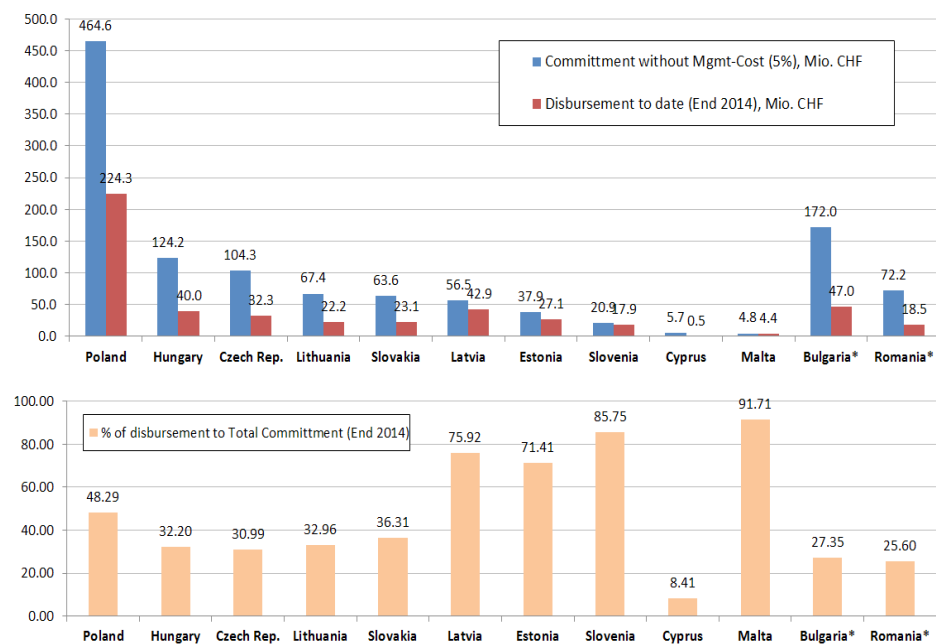


Chart 3: Advancement of projects in financial terms (EU-10 and EU-2*), End of 2014 (Source: SECO/SDC)

Department 55 of the Ministry of Finance of the Czech Republic operates as the **Paying Authority** (PA). According to the SCFA, the PA is responsible for ensuring an appropriate financial control over the use of the Swiss Contribution. After verification of the eligible expenses, the Paying Authority is authorised to submit reimbursement requests to Switzerland for approval and disbursement;

- 3) The **Intermediate Bodies** (e.g. Ministry of Justice, Ministry of the Interior, Ministry of Labour and Social Affairs, Ministry of the Environment, Ministry of Health), on behalf of the NCU, are responsible for the implementation of a project or a programme and ensure that the implementation of projects is compliant with the project and implementation agreements; **Intermediaries** represent another element of the organisational structure. These are entities authorised to manage a particular programme, block grant or fund or special allocations. They are responsible for the selection of sub-projects and overall supervision over their implementation;
- 4) The **Executing Agencies** (e.g. Municipalities, NGO's, Police Presidium) are the lowest level of the organisational structure. According to the SCFA, an EA denotes any public or private entity recognised by the parties and mandated to implement a specific project financed under the agreement;
- 5) In accordance with the Framework Agreement, the NCU established a **Monitoring Committee** of the SCCP in the Czech Republic which is responsible for monitoring the preparation, implementation, efficient management and coordination of the utilisation of funds from the Swiss-Czech Cooperation Programme. Its major tasks also include discussions of the project outlines and their recommendation/non-recommendation for approval to the Swiss side, proposals for programme modifications and approvals of annual reports.

Chart 3 shows the commitments and the disbursements to the EU-12 partner states as per end of 2014. Compared to countries like Latvia, Estonia or Slovenia, the Czech Republic as well as Hungary and Slovakia show lower rates of disbursement by the Swiss authorities. More precisely, CHF 32,327,613 were drawn down from the SCCP (i.e. approx. 31% of net allocation) at the end of 2014.

2 Audit approach and execution

2.1 Roles, tasks and experiences of the Supreme Audit Offices

On 26 November 2006, the Swiss population voted in favour of the Federal Act on Cooperation with the States of Eastern Europe, and thereby approved the Swiss Contribution in the form of financial support. Although the Swiss Contribution is not a part of the EU Cohesion Policy, it supports the EU objective of strengthening economic and social cohesion independently.

Due to the relatively high financial volume and the novelty and complexity of the Cooperation Programme, the SFAO considered it useful for the Swiss Parliament to obtain an independent opinion on the efficiency and compliance of the overall system. The objectives of the Programme aim at reducing economic and social disparities within the enlarged European Union and, at the same time, preventing the system from any misuse of funds (irregularities, fraud and non-compliance). According to the FAOA, the SFAO is authorised to audit recipients of subsidies and financial aid. The SFAO can contribute its experience in complex, multi-layered and decentralised organisation. In addition, the present audit was designed to contribute to a correct use of funds within the SCCP.

Before running this audit, the SFAO had performed one audit to verify the control system implemented by SECO (2009) and executed an audit in a country considered to have a rather high risk of non-compliance (Romania – 2012). In 2014, the SFAO conducted a performance audit which led to an exchange with the actors of the Norwegian/EEA financial mechanism, as well as with auditors of the Office of the Auditor General of Norway.

On the basis of the national law (Act on the Supreme Audit Office), the SAO CZ audits the management of financial means provided to the Czech Republic from abroad. The mission of SAO CZ is to provide constitutional institutions and citizens with reliable and competent information on the management of such means. Due to its long-term experience with similar funds, the SAO CZ is capable of giving an independent view on the implementation system. The audit complies with SAO CZ's strategic decision to carry out audits of all so-called other financial means provided from abroad in the period 2009-2014. The aim of the Cooperation Programme audit was to review whether the funds earmarked for implementation of the SCCP had been granted and used in line with the legal regulations and the conditions specified. The SAO CZ had carried out two audits of the EEA/Norway financial mechanism 2004-2009 (2007 and 2011). The ex-ante audit in 2007 was aimed at system set-up. The audit in 2011 dealt mainly with the project's implementation. The SAO CZ performs audits of the EU Cohesion Policy and Common Agricultural Policy on a regular basis. The majority of them are regularity audits, however, partial performance audit components are often included. Since 2009, the SAO CZ has also carried out performance audits within the areas mentioned.



2.2 Approach and objectives of the parallel audits

With respect to the form of cooperation, taking into account the voluntary nature of the cooperation, both SAIs concluded that a prescriptive model of cooperation, whereby all partners would follow exactly the same approach and report on the same issues, will not be necessary. Rather, both SAIs favoured a “flexible”, but coordinated model. Under this model, the partners worked together to develop generic audit approaches and scope on the same audit topic.

The national audits’ approaches, including audit criteria, methodology, quality control and publication of the national results, have been carried out in accordance with the countries’ standard procedures.

To verify compliance with the objectives of the SCFA, the SFAO has set criteria to obtain a representative sample to cover the main domains and risks of the SCCP. The total contribution to the Czech Republic amounts to CHF 110 million. From this, programmes, projects and other financial mechanisms have been selected for analysis with a special focus on the commitment stage. The financial volume of the selected programmes amounts to around CHF 28.2 million. One of the goals of the audit was to trace the reasons why the delay of the Cooperation Programme has reached the degree it has.

Based on a risk analysis, the experience from other programmes and the knowledge gained while accompanying the SFAO, the SAO CZ organised its regular procedure to design its audit. Despite some legal restrictions, the SAO CZ was granted full access to the information needed. The Ministry of Finance provided all needed information ahead of schedule.

3 Summary of the audit results

3.1 Key findings and conclusions of the SFAO's audit:

The Swiss-Czech Cooperation Programme basically guarantees compliant and transparent implementation of projects and programmes, ...

The SCCP is implemented in a transparent and rigorous way, e.g. the selection of the EAs. The projects, programmes and other financial mechanisms generally comply with the principles and criteria set in the SCFA.

The visibility of the projects has not entirely been ensured, e.g. for the Czech "Inostart" programme. Nevertheless, the SFAO identified some gaps regarding the principles of social integration and subsidiarity. One project concerning public security clearly contradicted most principles and criteria set out in the Framework Agreement. Criteria such as social inclusion are enforced in projects, e.g. access for disabled people, but are not systematically implemented in programmes and within the special financial mechanism (Block Grant and Partnership Fund).

... but at the cost of a rather inefficient use of funds.

The selection and realisation of projects and programmes of the Swiss contribution take longer than planned or expected mainly due to the decentralised, multi-layered nature of the Czech system set-up. The quantity of personnel allocated to the project on the Swiss side appears to comply with the ceiling of 5% of the total management costs. In addition, due to the complex management of the project selection and implementation procedures, measures to control the costs have been taken.

The SFAO noted that Switzerland has taken measures such as the replacement of local resident heads of the SCO by "flying heads", also to reduce the personnel costs without endangering the proper and timely implementation of the SCCP. Due to a high rate and number of projects of rather small financial significance, the workload carried out by SECO, the SDC, the SCO in Prague and the other entities within the partner countries to monitor and supervise the projects appears to be disproportionate.

The complexity and the high decentralised nature of the Czech setup induces delays in the implementation of the projects and programmes. The two-step delegation process between the Ministry of Finance and the EA generates the risk of duplication of control activities as well as significant risks at the level of the EA (such as the risk of non-eligibility of expenses and of changes in the currency rate). The EAs do not always have sufficient institutional and financial capacities

to cope with the rather demanding requirements. The SFAO noticed the proactive and pragmatic role of the NCU in finding solutions. The close involvement of the NCU in the Ministry of Finance prevents (additional) delays from jeopardising the implementation of project activities.

3.2 Key findings and conclusions from the SAO CZ's audit:

Despite the complex organisational structure and time-consuming manner of project approval, the Czech Republic managed to conclude the obligations for the entire allocation of the Cooperation Programme in time. Given the relatively low level of progress in utilisation of the funds and the number of completed projects, the SAO CZ could not evaluate the fulfilment of general objectives of the SCCP, i.e. to contribute to reducing the economic and social disparities between the Czech Republic and more developed countries of the enlarged European Union and, in the framework of the Czech Republic, to contribute to reducing the disparities between dynamic city centres and regions affected by structural changes. The accomplishment of the cited objectives should be achieved through implementation of the projects approved by the Swiss side which include projects such as *Nové Sady Tram Line* in Olomouc, *Public Transport for All – City of Beroun*, *Provision for New Technological Centre of the Police of the Czech Republic*, *Modernisation and Extension of the Home for Seniors* in Bílovec or *Home for Seniors* in Rožnov pod Radhoštěm.

The audit revealed the following systemic inadequacies in particular:

- 1) Complex multi-level organisational structure of the Cooperation Programme on a national level involving the intermediate bodies increases the time and personnel required.
- 2) Some intermediate bodies did not perform the delegated activities to the full extent in practice (the Ministry of the Interior) or their activity actually merges with some other duties (intermediate body and intermediary in case of the Ministry of Health).
- 3) The rules for procurement of small scale public contracts are non-uniform throughout the Cooperation Programme which may cause the beneficiaries problems in implementing the projects.
- 4) The MF and the MI failed to comply with the Act on Financial Control in the area of performing public administration control.

System inadequacies have also been found in two funds, namely the *Partnership Fund* and the *Project Preparation Fund*. The evaluation of project applications of the *Partnership Fund* failed to adequately define the procedure of the evaluators in awarding points and failed to set mandatory indicators through which it would be possible to assess the degree of contribution of the projects. The *Project Preparation Fund* had no set objective measurable manner of evaluation of the need and adequacy of the subsidy amount and budget items of the project. The MF did not have complete basic documents to control public contracts in the framework of these funds and, therefore, could not verify compliance with the set conditions. In a sample of projects, we found individual failures of controls before payment on the part of the MF and subsequent reimbursement of ineligible expenditures in the amount of CZK 523 621 in the *Partnership Fund* projects. The MF should review these cases in accordance with methodical procedures for the area of irregularities.

The SAO CZ points out long project approval periods which are significantly affected by the two-round method of project evaluation, necessity of translations of documents into and from English, as well as multi-level organisational structure on a national level. The administrative and time burdens are also increased by the method used for control of public contracts before their announcement.

4 Mutual opinion and recommendations

The cooperative audit has revealed that implementation of the SCCP shows basic compliance with the core principles of the Framework Agreement. However, the current system set-up does not always guarantee efficient implementation procedures. The findings of the two audits show that some challenges remain by implementation of the SCCP. The following recommendations illustrate the potential for improvement.

Organisation:

- Safeguarding of the supervision of the Swiss Contribution Office in Prague through the change of a resident head to a “Flying Head”
- Improvement in coordination between the Swiss supervision entities (internal audit entities SECO, FDFA/SDC and SFAO)
- Simplifying the organisational structure on a national level, particularly so as not to create intermediate levels in the form of intermediate bodies;

Less is more ... in terms of instruments

- Analysis and evaluation of the “special allocations” (Technical Assistance Fund, Project Preparation Facility, Block Grants)
- Promotion of a lower number of different types of assistance, e.g. programmes and projects instead of the programmes, funds, block grant, individual projects and sub-projects, in order to attain higher transparency for the applicants and the public;

Unifying and simplifying the procedure

- Verification of the suitability of the “non-objection” mechanism in specific situations
- Simplification and unification of the procurement procedures of small-scale public contracts;

Regarding the remaining period of implementation of the SCCP, the SAO CZ and SFAO suggest paying adequate attention to the implementation phase so as to minimise the risk of non-compliance with the deadline of 14 June 2017 for reimbursement of expenditures and finding proper solutions to deal with the present CHF/CZK currency rate situation. In the event of a possible second Swiss Contribution to the enlarged EU, both SAIs suggest maintaining their cooperation.

Finalising the joint report

The drafting of the joint summary report began in January 2015 and was an iterative process. During a workshop which took place on 11 and 12 February 2015 in Bern (Switzerland), the persons in charge at both the SAO CZ and the SFAO came to an agreement on the content of the joint report.



**Michel Huissoud, Director
Swiss Federal Audit Office**

Date:

A handwritten signature in blue ink, appearing to read 'Michel Huissoud'.

**Miloslav Kala, President
Supreme Audit Office, Czech Republic**

Date:

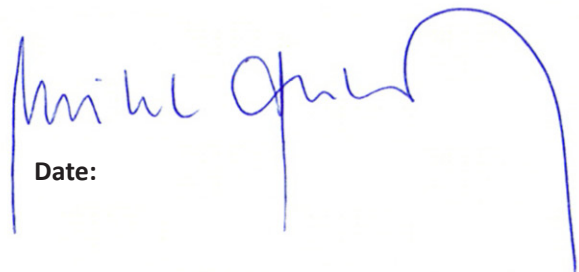
A handwritten signature in blue ink, appearing to read 'Miloslav Kala'.

Table of abbreviations

CHF	Swiss francs
CZK	Czech crowns
EA	Executing Agency
EAER	Federal Department of Economic Affairs, Education and Research
EEA	European Economic Area
EU	European Union
FAOA	Federal Audit Office Act
FDFA	Federal Department of Foreign Affairs
IB	Intermediate Body
INTOSAI	International Organization of Supreme Audit Institutions
ME	Ministry of the Environment
MF	Ministry of Finance
MH	Ministry of Health
MI	Ministry of Interior
NAA	National Audit Authority
NCU	National Coordination Unit
PA	Paying Authority
SAIs	Supreme Audit Institutions
SAO CZ	Supreme Audit Office of the Czech Republic
SCCP	Swiss-Czech Cooperation Programme
SCFA	Swiss-Czech Framework Agreement
SCO	Swiss Contribution Office
SDC	Swiss Agency for Development and Cooperation
SECO	State Secretariat for Economic Affairs
SFAO	Swiss Federal Audit Office