

**Statement of assurance
in federal government systems:**

**Shared management under
Article 53 b EU Financial Regulation**

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State of the art in 2008

- Since 1994, ECA has issued qualified DAS only
- Error rates remain high
- No error analysis carried out so far
- Remedy proposed: annual summary
- Diverging facultative national declarations issued by some member states

Annual summaries do not add value

- audit findings developed by German SAI: no major value added
- mere repetition of sectoral rules
- reference periods:

structural funds: ECA - DAS: n-1

annual summary: n-2

agricultural funds: ECA - DAS: n-1

annual summary: 16 Oct. n-2 – 15 Oct. n-1

Statement of assurance in a future Financial Regulation

Minimum requirements:

- unambiguous legal framework
- comparable audit approaches and results
- reasonable costs of control
- clearly delimit external auditing and internal control

ECA’s statement of assurance (DAS)

- legal basis Article 287 TFEU:
no methodology requirements
- suggestion:
provide separate DAS,
 - by member state and
 - by sector (CAP, structural measures)