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►**B** **COMMISSION REGULATION (EC) No 4/2004**

**of 23 December 2003**

**laying down detailed rules for the application of Council Regulation (EEC) No 4045/89 on scrutiny by Member States of transactions forming part of the system of financing by the Guarantee Section of the European Agricultural Guidance and Guarantee Fund**

(OJ L 2 , 6.1.2004, p. 3)

Amended by:

| | | Official Journal | | |
|---|---|---|---|---|
| | | No | page | date |
| ►**M1** | Commission Regulation (EC) No 40/2006 of 10 January 2006 | L 8 | 4 | 13.1.2006 |

▼B

# COMMISSION REGULATION (EC) No 4/2004

## of 23 December 2003

## laying down detailed rules for the application of Council Regulation (EEC) No 4045/89 on scrutiny by Member States of transactions forming part of the system of financing by the Guarantee Section of the European Agricultural Guidance and Guarantee Fund

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 4045/89 of 21 December 1989 on scrutiny by Member States of transactions forming part of the system of financing by the Guarantee Section of the European Agricultural Guidance and Guarantee Fund and repealing Directive 77/435/EEC ([1]), as last amended by Regulation (EC) No 2154/2002 ([2]), and in particular Article 19 thereof,

Whereas:

(1) In view of the deletion of the provisions of Regulation (EEC) No 4045/89 concerning the reimbursement by the Community of expenditure incurred by the Member States in the framework of the scrutinies provided for by that Regulation, the rules implementing those provisions in Commission Regulation (EEC) No 1863/90 of 29 June 1990 laying down detailed rules for the application of Council Regulation (EEC) No 4045/89 on scrutiny by Member States of transactions forming part of the system of financing by the Guarantee Section of the European Agricultural Guidance and Guarantee Fund and repealing Directive 77/435/EEC ([3]), as last amended by Regulation (EC) No 2278/96 ([4]), serve no further purpose.

(2) It is further appropriate to lay down detailed rules concerning the procedure for the reduction of the minimum number of scrutinies as provided for in the third subparagraph of Article 7(1) of Regulation (EEC) No 4045/89 establishing a system of mutual assistance between Member States for the purpose of carrying out the scrutinies.

(3) Regulation (EEC) No 4045/89 requires Member States to send to the Commission a number of communications. As the standardisation of the form and content of such communications facilitates their use and ensures a uniformity of approach, it is appropriate to adopt detailed rules as to their form and content.

(4) Therefore, in view of the extent of the changes required and in the interest of clarity, Regulation (EEC) No 1863/90 should be replaced.

(5) The measures provided for in this Regulation are in accordance with the opinion of the Committee for the European Agricultural Guidance and Guarantee Fund,

HAS ADOPTED THIS REGULATION:

### CHAPTER I

### SUBJECT MATTER

*Article 1*

This Regulation lays down detailed rules for the application of Regulation (EEC) No 4045/89.

([1]) OJ L 388, 30.12.1989, p. 18.
([2]) OJ L 328, 5.12.2002, p. 4.
([3]) OJ L 170, 3.7.1990, p. 23.
([4]) OJ L 308, 29.11.1996, p. 30.

▼B

CHAPTER II

**APPLICATION FOR REDUCTION OF THE MINIMUM NUMBER OF SCRUTINIES**

*Article 2*

The request for a reduction of the number of scrutinies referred to in the third subparagraph of Article 7(1) of Regulation (EEC) No 4045/89 shall contain detailed information as set out in Annex I to this Regulation.

*Article 3*

The decision to grant a reduction of the minimum number of scrutinies as provided for in the third subparagraph of Article 7(1) of Regulation (EEC) No 4045/89 shall be based on an assessment of the benefits in respect of the protection of the Communities' financial interests and shall take into account the following criteria:

(a) the risks identified;

(b) the approach adopted;

(c) the rate of completion of the minimum number of scrutinies for the previous three scrutiny periods and the number and rate of timely completion of mutual assistance requests for the previous three scrutiny periods;

(d) the feasibility of the proposed approach and any particular scrutiny experience of the Member State(s) concerned with the approach or in the sector concerned;

(e) the extent to which scrutineers of one Member State may participate in the scrutinies under the joint exercise in the other Member State (s);

(f) the confirmation that the other Member State(s) participate, to the extent required, in the joint exercise, if that exercise is not included in the other Member State(s) programme handed in under Article 10 (1) of Regulation (EEC) No 4045/89;

(g) the extent to which scrutiny in third countries is envisaged and considered feasible;

(h) any other information considered necessary to support the request.

*Article 4*

The decision referred to in Article 3 shall fix the rate and number of the reduction on the minimum number of scrutinies required under Article 2 (2) of Regulation (EEC) No 4045/89.

CHAPTER III

**THE CONTENT OF DOCUMENTS**

*Article 5*

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1. The annual report referred to in Article 9(1) of Regulation (EEC) No 4045/89 shall include detailed information on each of the aspects of the application of that Regulation as set out in part I of Annex II to this Regulation and shall include detailed information in accordance with the specimen forms set out in part II of that Annex.

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2. The annual programme of scrutinies referred to in Article 10 of Regulation (EEC) No 4045/89 shall be drawn up in accordance with the specimen form shown in Annex III to this Regulation.

▼M1

3. The list of undertakings referred to in Article 7(2) of Regulation (EEC) No 4045/89 shall be drawn up in accordance with the specimen form set out in Annex IV to this Regulation and shall include transaction data in a format specified under Article 6(3).

▼B

4. The list of undertakings referred to in Article 7(3) of Regulation (EEC) No 4045/89 shall be drawn up in accordance with the specimen form shown in Annex V to this Regulation.

5. A request by a Member State for a priority inspection of an undertaking in another Member State, as referred to in Article 7(2) and (4) of Regulation (EEC) No 4045/89, shall be drawn up in accordance with the specimen form shown in Annex VI to this Regulation.

6. The information on the results of the scrutinies referred to in Article 7(2) and (4) of Regulation (EEC) No 4045/89 shall be drawn up in accordance with the specimen form shown in Annex VII to this Regulation.

7. The information on the requests and the results of the scrutinies referred to in Article 7(2) and (4) of Regulation (EEC) No 4045/89, to be communicated to the Commission in quarterly reports as provided for in the second subparagraph of Article 7(4) of that Regulation, shall be drawn up in accordance with the specimen form shown in Annex VIII to this Regulation.

▼M1

8. The risk analysis referred to in Article 2(2) of Regulation (EEC) No 4045/89 shall be drawn up in accordance with the specimen form set out in Annex IX to this Regulation.

*Article 6*

1. The information to be submitted pursuant to Article 5(1) to (4) and (7) and (8) shall be communicated in electronic form in the format to be specified by the Commission.

2. The information to be submitted pursuant to Article 5(5) and (6) shall be communicated on paper or in electronic form, in a format to be agreed between the sender and the recipient. Confirmation of receipt of each request/reply received pursuant to Article 5(5) and (6) should be sent to the sender.

3. Transaction data pursuant to Article 7 of Regulation (EEC) No 4045/89 shall be communicated in electronic form in the format specified in Annex I, Annex II, point 2 and in Annex III to Commission Regulation (EC) No 2390/1999 ([1]).

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CHAPTER IV

**JOINT ACTIONS**

*Article 7*

1. The Commission, acting on its own initiative or on the basis of a proposal by a Member State, and with the agreement of the Member States concerned, may decide to coordinate joint actions involving mutual assistance between two or more Member States, as provided for in Article 7(1) of Regulation (EEC) No 4045/89.

For its decision the Commission shall take into account the following points, in particular:

(a) the level of risk involved;

(b) the extent of operations, in particular the frequency of intra- and extra-Community trade, and their financial scale;

(c) the need to achieve a uniform approach.

([1]) OJ L 295, 16.11.1999, p.1.

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2. In agreement with the Member States concerned, a Member State shall be designated to be responsible for the management of the joint action.

However, each Member State shall remain responsible for carrying out the scrutinies required by Regulation (EEC) No 4045/89.

3. Each Member State concerned shall:

(a) designate those persons or services responsible for carrying out the joint action on its behalf;

(b) ensure that a sufficient number of adequately experienced officials is made available for the conduct of the joint action;

(c) ensure that within set time limits the scrutiny is carried out and the report finalised and made available to all participating Member States and to the Commission.

CHAPTER V

**FINAL RULES**

*Article 8*

Regulation (EEC) No 1863/90 is repealed.

*Article 9*

This Regulation shall enter into force on the third day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

▼B

*ANNEX I*

**Request for reduction of the minimum number of scrutinies**

(Article 7(1) of Regulation (EEC) No 4045/89)

I. GENERAL DATA

A Member State: Control service:

B Partner Member States involved: Control service:

C Coordinating Member State: Control service and contact person:

Contact person:

D Specification by budget item and/or undertaking by Partner Member State involved and amount of receipts or payments or the sum thereof during the EAGGF-year.

E Number of full-time-equivalent (FTE) weeks planned and envisaged start date for preparation, execution and reporting.

F Number of scrutinies planned and executed and number of mutual assistance requests received and replied to within six months over the last three scrutiny periods.

II. PARTICULARS ON THE JOINT EXERCISE INCLUDING

A Risk assessment (incl. macro or micro indicators for selecting sector and/or undertakings).

B Envisaged scrutiny approach (company or sector focus, joint visits, mutual assistance requests, company focussed or up- and downstream checking, in depth scrutiny, macro approach, flash-visits etc.).

C Particular experience with the approach or in the sector concerned.

D Participation of scrutineers on-the-spot in other Member State ..... Yes (*)/No.

(*) If yes indicate MS and number scrutineers and total of foreseen FTE weeks.

E Involvement of OLAF (please specify nature of agreed or envisaged involvement).

F Joint exercise includes (possible) scrutiny requests to third countries ..... Yes (*)/No.

(*) If yes indicate country and indicate feasibility (legal base, previous experience etc.).

G Any other information considered appropriate for the Commission to judge the request.

III. REQUESTED RATE AND NUMBER OF THE REDUCTION OF MINIMUM NUMBER OF SCRUTINIES CALCULATED UNDER ARTICLE 2(2) OF REGULATION (EEC) No 4045/89.

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*ANNEX II*

PART I

**Information to be contained in the annual report provided for in Article 9(1) of Regulation (EEC) No 4045/89**

1. **Administration of Regulation (EEC) No 4045/89**

   Information shall be provided concerning the administration of Regulation (EEC) No 4045/89, including changes to the organisations responsible for controls and to the special department responsible for monitoring the application of that Regulation, as referred to in Article 11 thereof, and to the competences of those organisations.

2. **Legislative changes**

   Information shall be provided regarding any national legislative changes relevant to the application of Regulation (EEC) No 4045/89 that have intervened since the previous annual report.

3. **Amendments to the scrutiny programme**

   A description shall be provided of any amendments or modifications that were made to the scrutiny programme submitted to the Commission under Article 10(2) of Regulation (EEC) No 4045/89 since the date of submission of that programme.

4. **Execution of the scrutiny programme covered by the present report**

   Information shall be provided on the execution of the programme of scrutinies for the period ending on 30 June preceding the closing date for submission of the report, as referred to in Article 9(1) of Regulation (EEC) No 4045/89, including the following points, both in total and broken down by control body (where more than one carries out controls pursuant to that Regulation):

   (a) the number of undertakings scrutinised during the scrutiny period, in accordance with the specimen form shown in sheet A of this Annex;

   (b) the number of undertakings still in the course of being scrutinised, in accordance with specimen form shown in sheet A of this Annex;

   (c) the number of undertakings that were not subject to scrutiny during the period in question as a result of the non-execution of some scrutinies, in accordance with the specimen form shown in sheet A of this Annex;

   (d) the reasons why the scrutinies referred to in point (c) were not carried out;

   (e) the breakdown, by amounts received by or paid to, and by measure, of the scrutinies referred to in points (a), (b) and (c), in accordance with the specimen form shown in sheet B of this Annex;

   (f) the results of the scrutinies referred to in point (a), in accordance with the specimen form shown in sheet C of this Annex, including:

      (i) the number of scrutinies for which irregularities were discovered, and the number of undertakings involved;

      (ii) the nature of these irregularities;

      (iii) the measure concerned where an irregularity was discovered;

      (iv) the estimated financial consequence of each irregularity;

   (g) an indication of the average duration of scrutinies in person/days, indicating, where practicable, the time spent on planning, preparation, execution of controls, and reporting.

5. **Execution of the scrutiny programmes preceding the one covered by the present programme**

   The report shall contain the results of the scrutinies carried out in respect of previous scrutiny periods, for which the results were not available at the time of the submission of the reports for those scrutiny periods, including for each previous scrutiny period:

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(a) the status of scrutinies communicated pursuant to point 4(b) and (c) in previous annual scrutiny reports, in accordance with the specimen form shown in sheet D of this Annex;

(b) the number of scrutinies through which irregularities were discovered, and the number of undertakings involved, in accordance with the specimen form shown in sheet C of this Annex;

(c) the nature of these irregularities, in accordance with the specimen form shown in sheet C of this Annex;

(d) the measure concerned where an irregularity was discovered, in accordance with the specimen form shown in sheet C of this Annex;

(e) the estimated financial consequence of each irregularity, in accordance with the specimen form shown in sheet C of this Annex.

The results of the scrutinies pursuant to the third subparagraph of Article 7(1) of Regulation (EEC) No 4045/89 shall be presented as such.

6. **Mutual assistance**

Mutual assistance requests made and received pursuant to Article 7 of Regulation (EEC) No 4045/89 shall be communicated, including the results of scrutinies carried out as a matter of priority pursuant to Article 7(2) and (4) of that Regulation, and a summary of the lists both sent and received pursuant to Article 7(2) and (3) of that Regulation.

7. **Resources**

Details on the resources available for the carrying out of the scrutinies under Regulation (EEC) No 4045/89 shall be transmitted, including:

(a) the number of staff, expressed in person/years, allocated to scrutinies pursuant to Regulation (EEC) No 4045/89, by control body and, where appropriate, region;

(b) training received by staff working on scrutinies pursuant to Regulation (EEC) No 4045/89, with an indication of the proportion of the staff referred to in point (a) who have received such training, and the nature of the training itself; and

(c) computer equipment and tools at the disposal of staff working on scrutinies pursuant to Regulation (EEC) No 4045/89.

8. **Difficulties in applying Regulation (EEC) No 4045/89**

Information shall be provided on any difficulties encountered in the application of the Regulation, and the measures taken to overcome them or proposals to this end.

9. **Suggestions for improvement**

Where appropriate, suggestions shall be made for the improvement, either of the application of Regulation (EEC) No 4045/89 or, of that Regulation itself.

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PART II

SHEET A

**SCRUTINY REPORT FOR THE PERIOD …**

(Article 9 of Regulation (EEC) No 4045/89)

**Total:**

1. (A) The total number of undertakings to be controlled:

2. (A) The total number of undertakings controlled:

3. (A) The total number of undertakings in the course of control:

4. (A) The total number of undertakings not yet controlled:

**Control body:**

1. (B) The number of undertakings to be controlled:

2. (B) The number of undertakings controlled:

3. (B) The number of undertakings in the course of control:

4. (B) The number of undertakings not yet controlled:

**Control body:**

1. (C) The number of undertakings to be controlled:

2. (C) The number of undertakings controlled:

3. (C) The number of undertakings in the course of control:

4. (C) The number of undertakings not yet controlled:

**Control body:**

1. (D) The number of undertakings to be controlled:

2. (D) The number of undertakings controlled:

3. (D) The number of undertakings in the course of control:

4. (D) The number of undertakings not yet controlled:

*Notes on boxes:*

Where applicable additional boxes are to be added and further explanations are to be provided.

▼M1

SHEET B

**SCRUTINY REPORT FOR THE PERIOD …**

(Article 9 of Regulation (EEC) No 4045/89)

**Report of control in relation to EAGGF Guarantee Fund budget headings in respect of the EAGGF financial year …**

**Scrutiny programme …**

| B(1)<br>EAGGF Budget Article or Item No | B(2)<br>Total value of expenditure relating to undertakings selected for scrutiny…<br>(EUR) | B(3)<br>Controlled undertakings | | B(4)<br>Undertakings in the course of control | B(5)<br>Undertakings not controlled |
|---|---|---|---|---|---|
| | | (i)<br>expenditure actually controlled<br>(EUR) | (ii)<br>total expenditure relating to those undertakings<br>(EUR) | (i)<br>total expenditure relating to those undertakings<br>(EUR) | (i)<br>total expenditure relating to those undertakings<br>(EUR) |
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| Totals: | | | | | |

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SHEET C

**SCRUTINY REPORT FOR THE PERIOD …**

(Article 9 of Regulation (EEC) No 4045/89)

**Potential irregularities discovered in relation to EAGGF Guarantee Fund budget headings in respect of the EAGGF financial year …**

**Scrutiny programme …**

| C(1)<br>EAGGF Budget Article or Item No | C(2)<br>Number of potential irregularities discovered | C(3)<br>Number of payments concerned | C(4)<br>Number of undertakings concerned | C(5)<br>Estimated value of potential irregularities | C(6)<br>Description and nature of each potential irregularity discovered, the reference number(s) of the undertaking(s) concerned and the OLAF reference number(s) where communication in accordance with Article 3 of Regulation (EEC) No 595/91 has been sent |
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SHEET D

**SCRUTINY REPORT FOR THE PERIOD …**

(Article 9 of Regulation (EEC) No 4045/89)

**Execution of scrutinies relating to preceding control programmes**

**Scrutiny programme …**

| | | | |
|---|---|---|---|
| D(1) Number of undertakings declared in previous report as in the course of control: | D(2) Number of undertakings in D(1) for which controls have been completed: | D(3) Number of undertakings in D(1) for which controls are still in course: | |
| D(4) Value of expenditure relating to undertakings in D(1): | D(5) Value of expenditure relating to undertakings in D(2): | D(6) Value expenditure relating to undertakings in D(3): | |
| | D(7) Value of expenditure actually controlled relating to undertakings in D(2): | | |
| D(8) Number of undertakings for which controls in previous report were declared as not started: | D(9) Number of undertakings in D(8) for which controls have been completed: | D(10) Number of undertakings in D(8) for which controls are still in course: | D(11) Number of undertakings in D(8) for which controls have not been started: |
| D(12) Value of expenditure relating to undertakings in D(8): | D(13) Value of expenditure relating to undertakings in D(9): | D(14) Value of expenditure relating to undertakings in D(10): | D(15) Value of expenditure relating to undertakings in D(11): |
| | D(16) Value of expenditure actually controlled relating to undertakings in D(9): | | |

▼M1

*ANNEX III*

SHEET A

**PROPOSED SCRUTINY PROGRAMME FOR THE PERIOD …**

(Article 10 of Regulation (EEC) No 4045/89)

1. **Calculation of the minimum number of undertakings**

| | A(1) The number of undertakings whose receipts or payments, or the sum thereof amounted to more than EUR 150 000 for the EAGGF financial year … | | A(2) The minimum number |
|---|---|---|---|
| i.e. | | × 1/2 = | |

2. **Population from which the selection is made**

The total number of undertakings having received or made payments subject to Regulation (EEC) No 4045/89 scrutiny during the financial year … was as follows:

A(3) Total number

Total number whose receipts or payments, or the sum thereof, were in the following categories:

| A(4) Exceeding EUR 350 000 | A(5) EUR 350 000 or less, but not less than EUR 40 000 | A(6) Less than 40 000 |
|---|---|---|
| | | |

3. **Undertakings proposed for scrutiny:**

| A(7) Total number | A(8) Total based upon risk analysis |
|---|---|
| | |

Total number whose receipts or payments, or the sum thereof, were in the following categories:

| A(9) Exceeding EUR 350 000 | A(10) EUR 350 000 or less, but not less than EUR 40 000 | A(11) Less than EUR 40 000 |
|---|---|---|
| | | |

*Notes on boxes:*

A(4): It is compulsory to scrutinise undertakings in this category which were not scrutinised in accordance with this Regulation during the two scrutiny periods preceding this scrutiny period ,unless the payments that they received were under a measure or measures for which risk analysis techniques of selection have been adopted.

A(9): Undertakings in this category are to be scrutinised only for specific reasons which are to be indicated in sheet D of this Annex.

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▼M1

SHEET B

**PROPOSED SCRUTINY PROGRAMME FOR THE PERIOD …**

(Article 10 of Regulation (EEC) No 4045/89)

**Scheme of control in relations to EAGGF Guarantee Fund budget headings**

**EAGGF financial year …**

| B(1)<br>EAGGF Budget Article or Item No | B(2)<br>Total expenditure by EAGGF budget heading …<br>(EUR) | B(3)<br>Total expenditure by EAGGF budget heading relating to undertakings whose receipts or payments, or the sum thereof, were above EUR 40 000 …<br>(EUR) | B(4)<br>Total expenditure by EAGGF budget heading relating to undertakings included in the scrutiny programme …<br>(EUR) | B(5)<br>Number of undertakings by EAGGF budget heading included in the scrutiny programme |
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| Totals: | | | | |

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SHEET C

**PROPOSED SCRUTINY PROGRAMME FOR THE PERIOD …**

(Article 10 of Regulation (EEC) No 4045/89)

Criteria adopted in drawing up the programme in the area of export refunds and other sectors where risk analysis selection techniques have been adopted where these differ from those included in the proposals for risk analysis sent to the Commission pursuant to Article 2(2) of Regulation (EEC) No 4045/89.

| Sector where scrutiny is proposed (show EAGGF budget heading as set out in sheet B, column B(1) of this Annex) | Comments on risk and selection criteria adopted (give brief details, e.g. detected irregularities or exceptional increase in expenditure) |
|---|---|
| | |

▼M1

SHEET D

**PROPOSED SCRUTINY PROGRAMME FOR THE PERIOD …**

(Article 10 of Regulation (EEC) No 4045/89)

Proposed scrutinies, if any, of undertakings whose receipts or payments, or the sum thereof, were less than EUR 40 000 during the EAGGF financial year …

| EAGGF budget heading (as set out in sheet B, column B(1)) | Number of undertakings that it is proposed to scrutinise | Specific reason for scrutiny |
|---|---|---|
| | | |

▼M1

SHEET E

**PROPOSED SCRUTINY PROGRAMME FOR THE PERIOD …**

(Article 10 of Regulation (EEC) No 4045/89)

**Total:**

E(1) The total number of undertakings to be controlled:

**Control body:**

E(2) The number of undertakings to be controlled:

**Control body:**

E(3) The number of undertakings to be controlled:

**Control body:**

E(4) The number of undertakings to be controlled:

*Notes on boxes:*

Where applicable additional boxes are to be added and further explanations are to be provided.

▼B

*ANNEX IV*

**List of undertakings established in a Member State other than that in which payment of the amount in question has or should have been made or received**

( Article 7(1) and (2) of Regulation (EEC) No 4045/89)

Member State in which payment was made or received ..... Date of dispatch of the list

Member State in which undertaking is established .....

| (1) Name and address | | (2) Nature of expenditure (show each payment separately by EAGGF budgetary line and type of payment) | (3) Amount (in national currency) per individual payment which during the EAGGF financial year was: | | (4) Indicate whether inspection of the undertaking requested in accordance with Article 7(2) (see note A) |
|---|---|---|---|---|---|
| (i) of undertaking in Member State where established | (ii) to which payment made or from which payment received | | (i) paid to undertaking | (ii) paid by undertaking | |
| | | | | | |

*Notes:*

A. If so a specific request should be sent, using the specimen form set out in Annex VI, including all the information needed to enable the recipient to correctly identify the undertaking concerned.
B. A copy of this list must be sent to the Commission.
C. Where are no undertakings established in other Member States as far as your country is concerned, it is requested that this is communicated to all other Member States and to the Commission.
D. If a request for inspection of an undertaking in accordance with Article 7(2) is made subsequent to the dispatch of this letter, a copy of the request, in accordance with Annex VI, should be sent to the Commission.

▼B

*ANNEX V*

**List of undertakings established in third country for which payment of the amount in question has or should have been made or received in that Member State**

(Article 7(3) of Regulation (EEC) No 4045/89)

Member State in which payment was made or received ……

Date of dispatch of the list:

Third country in which undertaking is established ……

| (1) Name and address | | (2) Nature of expenditure (show each payment separately by EAGGF budgetary line and type of payment) | (3) Amount (in national currency) per individual payment which during the EAGGF financial year was: | | (4) Additional comments (e.g. itemise any difficulties in control, suspicion of irregularity, analysis of risk, etc.) |
|---|---|---|---|---|---|
| (i) of undertaking in third country where established | (ii) to which payment made or from which payment received | | (i) paid to undertaking | (ii) paid by undertaking | |
| | | | | | |

*Note :*

If there are no undertakings established in other third countries as far as your country is concerned, it is requested that this Annex should be returned to the Commission clearly indicating this to be the case.

▼B

*ANNEX VI*

**Request for inspection under Article 7(2) or 7(4) of Regulation (EEC) No 4045/89**

*Items marked with an asterisk should be completed in all cases; other items should be completed where appropriate*

This request is based upon: Article 7(2) / Article 7(4)

| | | | | |
|---|---|---|---|---|
| A | (*) | 1. | Requesting Member State | ..... |
| | (*) | 2. | Name of special department | ..... |
| | (*) | 3. | Address | ..... |
| | (*) | 4. | Telephone number | ..... |
| | | 5. | Fax number | ..... |
| | | 6. | Telex number | ..... |
| | | 7. | Responsible official | ..... |
| | | 8. | Name of control organisation responsible | ..... |
| | | 9. | Address | ..... |
| | | 10. | Telephone number | ..... |
| | | 11. | Fax number | ..... |
| | | 12. | Telex number | ..... |
| | | 13. | Responsible official | ..... |
| B | (*) | 1. | Requested Member State | ..... |
| | (*) | 2. | Organisation | ..... |
| C | (*) | 1. | Date of request | ..... |
| | (*) | 2. | Scrutiny programme | ..... |
| D | (*) | 1. | Beneficiary data in requesting Member State | |
| | | | — Name: | ..... |
| | | | — Address: | ..... |
| | | | — Reference number: | ..... |
| | (*) | 2. | Beneficiary data in requested Member State | |
| | | | — Name: | ..... |
| | | | — Address: | ..... |
| | | | — Reference number: | ..... |
| E | For requests under Article 7(2) only | | | |
| | Payment data | | | |
| | (*) | 1. | Paying agency | ..... |
| | (*) | 2. | Payment reference number | ..... |
| | (*) | 3. | Payment type | ..... |
| | (*) | 4. | Amount (specific currency) | ..... |
| | (*) | 5. | Accounting date | ..... |
| | (*) | 6. | Payment date | ..... |
| | (*) | 7. | EAGGF budget code (chapter – article – post – line | ..... |
| | (*) | 8. | Marketing year or period to which payment applies | ..... |
| | (*) | 9. | EU Regulation serving as legal base for payment | ..... |
| F | Transaction details | | | |
| | | 1. | (Export) declaration or application number | ..... |
| | | 2. | Contract: | |
| | | | — number | ..... |
| | | | — date | ..... |
| | | | — quantity | ..... |
| | | | — value | ..... |
| | | 3. | Invoice: | |
| | | | — number | ..... |
| | | | — date | ..... |
| | | | — quantity | ..... |
| | | | — value | ..... |
| | | 4. | Date of acceptance of declaration | ..... |
| | | 5. | Authorising office | ..... |
| | | 6. | Certificate or licence number | ..... |
| | | 7. | Certificate or licence date | ..... |

▼B

*For storage schemes*

8. Tender number .....
9. Tender date .....
10. Price per unit .....
11. Entry date .....
12. Exit date .....
13. Increase or reduction in quality .....

*For export refunds*

14. Claim number (if different from export declaration number) .....
15. Customs office of taking into customs control .....
16. Date of customs control .....
17. Prefinancing (code) .....
18. Export refund code (11 digits) .....
19. Destination code .....
20. Prefixed rate
    - — in EUR .....
    - — in national currency .....
21. Date of prefixation .....

G Risk Analysis

(*) 1. Rating
- — high .....
- — medium .....
- — low .....

(*) 2. Narrative justification for rating .....
(continue on separate sheet if necessary) .....
.....
.....
.....

H Scope and objective of control

1. Proposed scope .....
2. Objectives and their supporting technical details .....
(continue on separate sheet if necessary) .....
.....

I (*) List of supporting documents supplied .....
(continue on separate sheet if necessary) .....
.....

▼B

*ANNEX VII*

**Results of inspection under Article 7(2) or 7(4) of Regulation (EEC) No 4045/89**

*Scrutiny report following Mutual Assistance request Article 7 of Regulation (EEC) No 4045/89*

NB. The bold items are identical to those used in Annex VI

**Identification**

**B.1. Requested Member State**

**2. Organisation**

3. Regional office

4. Name of the controller

**A.1. Requesting Member State:**

**2. Name of special department:**

**8. Name control organisation responsible:**

14. Enquiry number/report reference:

**C.1. Date of mutual assistance request and reference number:**

**2. Scrutiny programme:**

3. Date of reply and reference number:

**D.1 Beneficiary data in requesting Member State**

— **Name**:
— **Address:**
— **Reference number:**

**2. Beneficiary data in requested Member State**

— **Name:**
— **Address:**
— **Reference number:**

3. Other undertakings scrutinised:

— Name:
— Address:

**H. Scope and objective of control:**

**I. List of supporting documents supplied:**

J. Result:

*Proposed topics for the scrutiny report*

1. Preparation/background/scope
2. Description of undertaking/system of control
3. Work done/Documents examined/Findings
4. Conclusions
5. Other observations/recommendations

▼M1

*ANNEX VIII*

**QUARTERLY REPORT**

(as provided for in the first subparagraph of Article 7(4) of Regulation (EEC) No 4045/89)

**of … (Member State)**

**on requests for inspection and on the results of inspection for the first [ ], second [ ], third [ ], fourth [ ] quarter 20…**

QUARTERLY OVERVIEW TABLE:

**REQUESTS sent to:**

| Member State | Total number per Member State | **REQUEST** | |
|---|---|---|---|
| | | Date sent | Reference No |
| | | | |
| | | | |
| | | | |
| Total: | | | |

**REPLIES sent to:**

| Member State | Total number per Member State | **REPLY** | |
|---|---|---|---|
| | | Date sent | Reference No |
| | | | |
| | | | |
| | | | |
| Total: | | | |

*Notes on boxes:*

Each request/reply sent during the quarter is to be included in the overview table.

Where applicable additional rows are to be added.

The reference number for replies sent is to be the same as the reference number on the corresponding request for inspection.

▼M1

SHEET A

**REQUEST FORM**

(For each request issued)

**Identification**

A.1. Requesting Member State:

2. Name of special department:

8. Name of control organisation responsible:

14. Enquiry number/report reference:

B.1. Requested Member State

2. Organisation:

C.1. Date of request and reference number:

2. Scrutiny programme:

3. Date of reply and reference number:

D.1. Beneficiary data in requesting Member State

— Name:

— Address:

— Reference number:

2. Beneficiary data in requested Member State

— Nom:

— Address:

— Reference number:

G. Risk Analysis

1. Rating: high, medium or low

2. Narrative justification for rating:

H. Scope and objective of control:

▼**M1**

SHEET B

**REPLY FORM**

(For each reply issued)

**Identification**

B.1. Requested Member State:

2. Organisation:

3. Regional Office:

4. Name of the controller:

A.1. Requesting Member State:

2. Name of special department:

8. Name of control organisation responsible:

14. Enquiry number/report reference:

C.1. Date of request and reference number:

2. Scrutiny programme:

3. Date of reply and reference number:

D.1. Beneficiary data in requesting Member State

— Name:

— Address:

— Reference number:

2. Beneficiary data in requested Member State

— Name:

— Address:

— Reference number:

3. Other undertakings scrutinised:

— Name:

— Address:

H. Scope and objective of control:

I. List of supporting documents supplied:

J. Results:

▼M1

*ANNEX IX*

**Information to be contained in the annual risk analysis referred to in Article 2(2) of Regulation (EEC) No 4045/89**

1. **Assessment of previous year's risk analysis**

Information shall be provided concerning the assessment of effectiveness of the previous year's risk analysis, including the evaluation of its strengths and weaknesses. Any possibilities for improvement shall be clearly identified and implementation thereof shall be considered.

2. **Library of information**

Information shall be provided on all sources of information taken into account in order to prepare and conduct the risk analysis. Particular reference shall be made to Regulation (EEC) No 386/90.

3. **Selection procedure**

A description shall be provided of the procedure to be applied in order to select the undertakings to be scrutinised. A clear indication shall be made of the number/percentage of undertakings and sectors/measures to which risk analysis, random, automatic and/or manual selection shall be applied. Sectors/measures to be excluded shall be clearly identified and the reasons for exclusion shall be described.

4. **Risk factors and risk values to be applied**

Where risk analysis shall be applied, information shall be provided on all risk factors taken into consideration and the subsequent possible values assigned to those risk factors. This information shall be provided in accordance with the specimen tables provided below.

Risk factors and risk values applicable to all measures subject to risk analysis

| Risk factors | Risk values | |
|---|---|---|
| | Description | Values |
| | | |
| | | |
| | | |

Specific risk factors and risk values applicable to export refunds

| Risk factors | Risk values | |
|---|---|---|
| | Description | Values |
| | | |
| | | |

Specific risk factors and risk values applicable to… (sector/measure)

| Risk factors | Risk values | |
|---|---|---|
| | Description | Values |
| | | |
| | | |

5. **Weighting of risk factors**

Where appropriate, a description shall be provided of the procedure to be applied to weight the risk factors.

▼M1

6. **Results of risk analysis**

Information shall be provided on how the results of risk analysis and the establishment of a 'scoring list' (for each specific sector/measure, where appropriate) will be reflected in the selection of undertakings into the final scrutiny plan.

Particular attention shall be given to the possibility of joint actions as provided pursuant to Article 7(1) of Regulation (EEC) No 4045/89.

7. **Difficulties encountered and suggestions for improvement**

Information shall be provided on any difficulties encountered and the measures taken to overcome them or proposals to this end. Where appropriate, suggestions shall be made for improvement.