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,

[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.

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.

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

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 Regulation (EEC) No 4045/89 listed in Annex II to this Regulation, set out in clearly identified sections under the headings referred to.

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.

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 shown in Annex IV to this Regulation.

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.

Article 6

The information to be submitted under Article 5 may be communicated in paper form or in electronic form, in a format to be agreed between the sender and the recipient.

Transaction data under Article 7 of Regulation (EEC) No 4045/89 shall be communicated in electronic form in the format provided for in Annex II point 2 of Commission Regulation (EC) No 2390/1999 ([1]).

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.

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.

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

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.

Done at Brussels, 23 December 2003.

For the Commission
Franz FISCHLER
Member of the Commission

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.

ANNEX II

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 under that Regulation):

(a) the number of scrutinies carried out and the number of undertakings subject to these scrutinies;

(b) the number of scrutinies still in the course of being carried out and the number of undertakings subject to these scrutinies;

(c) the number of scrutinies planned for the period in question that were not carried out and the number of undertakings that were not subject to scrutiny as a result of the non-execution of these scrutinies;

(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);

(f) the results of the scrutinies referred to in point (a), 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:

(a) the number of scrutinies through which irregularities were discovered, and the number of undertakings involved;

(b) the nature of these irregularities;

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

(d) the estimated financial consequence of each irregularity.

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 under Article 7 of Regulation (EEC) No 4045/89 shall be communicated, including the results of scrutinies carried out as a matter of priority under Article 7(2) and (4) of that Regulation, and a summary of the lists both sent and received under 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 under Regulation (EEC) No 4045/89, by control body, and, where appropriate, region;

(b) training received by staff working on scrutinies under 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 under 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.

ANNEX III

SHEET A

PROPOSED SCRUTINY PROGRAMME FOR THE PERIOD …

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

1. The criterion for calculation of the minimum number of undertakings required to be controlled = not less than half of the number of undertakings whose receipts or payments, or the sum thereof, amounted to more than EUR 150 000 for the EAGGF financial year ……

   i.e. [ ] x 1/2 = [ ]

2. For measures for which risk analysis has not been used as the main selection criterion:

   The number of undertakings having received or made payments under the system of financing by the Guarantee Section of the EAGGF in the financial year ……..was as follows::

A(1) Total number	Total number whose receipts or payments, or the sum thereof, were in the following categories	
	A(2) Exceeding EUR 350 000	A(3) EUR 350 000 or less, but not less than EUR 40 000
[ ]	[ ]	[ ]

   The number of undertakings in each of the above categories which it is intended to scrutinise in …….. are:

[ ]	[ ]	[ ]

3. Total number of undertakings proposed for scrutiny in ……..:

A(4) Total number	A(5) Total based upon risk analysis	A(6) < EUR 40 000
[ ]	[ ]	[ ]

Notes on boxes:

A(2) 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(6) Undertakings in this category are to be scrutinised only for specific reasons which are to be indicated in sheet D of this Annex.

SHEET B

PROPOSED SCRUTINY PROGRAMME FOR THE PERIOD …

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

Scheme of control in relation to EAGGF Guarantee Fund budget headings

		Only for measures where risk analysis will not be applied							
B(1) EAGGF Budget Article or Item No	B(2) Number of scrutinies planned	B(3) Scrutinies planned to undertakings whose receipts or payments or the sum thereof exceeded EUR 350 000 during the EAGGF financial year …….		B(4) Scrutinies planned to undertakings whose receipts or payments or the sum thereof were in the range EUR 40 000 to EUR 350 000 during the EAGGF financial year ……		B(5) Scrutinies planned to undertakings whose receipts or payments, or the sum thereof were less than EUR 40 000 during the EAGGF financial year …….		B(6) Total expenditure by EAGGF budget heading to be controlled during the period ……. (EUR)	B(7) Total expenditure by EAGGF budget heading during the EAGGF financial year ……. (EUR)
		(i) number of undertakings	(ii) expenditure thereby controlled (EUR)	(i) number of undertakings	expenditure thereby controlled (EUR)	(i) number of undertakings	(ii) expenditure thereby controlled (EUR)		
Totals									

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 under Article 2(2) of Regulation (EEC) No 4045/89

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

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 column B (1) of Sheet B)	Number of undertakings that it is proposed to scrutinise	Specific reason for scrutiny

SHEET E

PROPOSED SCRUTINY PROGRAMME FOR THE PERIOD …

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

Control body (breakdown by region and office)	Number of controls planned	Aggregate number of controller/years allocated to controls under Regulation (EEC) No 4045/89 (Where controllers work only part-time on controls under Regulation (EEC) No 4045/89, only this fraction of their working year should be included)

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.

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.

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	.....

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) .....
.....

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

ANNEX VIII

SHEET A

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 for the first, second, third, fourth quarter 20 ..

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

FOR EACH REQUEST ISSUED

Identification

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

2. **Name of special department:**

8. **Name 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**

— **Name:**

— **Address:**

— **Reference number:**

G. **Risk Analysis**

1. **Rating: high, medium or low**

2. **Narrative justification for rating:**

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

SHEET B

Quarterly report (as provided for in the second subparagraph of Article 7(4) of Regulation (EEC) No 4045/89) of ..... (Member State) on the results of inspection for the first [ ], second [ ], third [ ], fourth [ ] quarter 20 ..

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

FOR EACH REQUEST 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 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. Result: