



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
REGIONAL AND URBAN POLICY
Audit
Audit III

Brussels,
REGIO.C.4/IVDA/lb D(2019)4396201

Subject: Reply to consultation on basis of Article 5 of Regulation (EC) No 1049/2001

Ref.: Your letter MF-13953/2009/9008-2 of 06/06/2019

(our ref. Ares(2019)3845495 of 17/062019)

Dear Mr Pavel Polanský,

We have received your request (launched on the basis of art 5 of the Regulation (EC) No 1049/2001) related to the audit No. REGC414CZ0133. We regret to inform you that the Commission cannot give its agreement to disclose the draft audit report to third parties.

Justification:

The audit carried out follows the standard audit process, in full respect of the EU audit procedures, including on-the-spot audit visits, draft findings and the right of the auditees to be heard.

We are in the phase of draft audit findings and recommendations, communicated to the Member State's authorities in the form of a draft audit report. In line with our audit procedures and in accordance with internationally accepted auditing standards, the Member State and programme authorities have been invited to react to the draft audit report as part of the contradictory procedure.

In line with applicable rules, the Commission does not comment nor disclose to third parties its audit reports until the contradictory procedure and follow-up process has been completed with the concerned Member State and programme authorities. Therefore, when passing the

Mgr. Pavel Polanský
Ministry of Finance
Letenská 15
118 10, Praha 1
Czech Republic

draft audit report to the responsible Czech Republic authorities, the Commission underlined the following:

“The draft audit report sets out the provisional findings, conclusions and recommendations of the Commission auditors. These may be modified in the light of the observations and further information received from the national authorities. Accordingly, I request that you treat the draft audit report as confidential until the follow-up procedure has been brought to a final conclusion. Please note that no electronic version of the report will be circulated for confidentiality reasons and therefore only the present paper version is being issued.”

As the disclosure of all or part of the draft audit report could undermine the ongoing audit, as it would put in the public domain preliminary findings which have not yet been confirmed and which may be rebutted by the entities being audited, disclosure at this point in time could negatively impact the contradictory procedure and undermine the rights of the entities concerned. Therefore, the exception laid down in Article 4(2) third indent of Regulation (EC) No 1049/2001 applies to this document.

The exceptions laid down in Article 4(2) of Regulation (EC) No 1049/2001 apply unless there is an overriding public interest in disclosure of the document. We have examined whether there could be an overriding public interest in disclosure, but we have not been able to identify such an interest.

Therefore, we regret to inform you that the Commission cannot disclose the draft audit report to third parties.

Yours sincerely,

(e-signed)

Ilse Van den Abeele
Head of Unit