

Should the MS describe the sampling and audit approach in the report if there are no findings?

In section 2.8.8 *EAFRD Non-IACS - Compliance testing / Test of controls - Control activities at the level of interventions / group of interventions* of the Certification Body report, the sampling and the audit approach has to be described for each interventions / group of interventions, whether there are findings or not.

In order to fill in the respective section in SFC, the Certification Body will need to fill only the relevant parts of the form.

The *Sampling / Audit* approach will be required.

There are two mandatory fields in the form:

- *Level*, where we suggest to indicate *not applicable* and
- *description*, where we advise the Certification Body to indicate that there are no findings.

Add

Sampling / Audit approach

Finding name

Item number

Budget line

Schema/measure

BUR Impacted

Specific legal basis

Level *

Not applicable

Description *

there are no findings.

Type of error

Quantification of possible financial impact

Disagreement PA points

- Tags
- [CB Report](#)
- [sampling](#)
- [Audit](#)
- [finding](#)
- [EAFRD](#)
- [non-IACS compliance testing](#)
- [View PDF](#)