

Dear Madam, Sirs,

1. THE CLEARANCE OF ACCOUNTS DECISION FOR FINANCIAL YEAR (FY) 2023

The clearance of accounts decision for FY2023, pursuant to Article 51 of Regulation (EU) No 1306/2013 of the European Parliament and of the Council and Article 53 of Regulation (EU) 2021/2116 of the European Parliament and of the Council, shall cover the completeness, accuracy and veracity of the annual accounts submitted and, by virtue of Article 33(1) of Commission Implementing Regulation (EU) No 908/2014 and Article 35(1) of Commission Implementing Regulation (EU) 2022/128, shall determine the amount of the expenditure effected in each Member State during FY2023 which the Commission recognises as chargeable to the Funds. The decision will be based on information in the possession of the Directorate General for Agriculture and Rural Development (DG AGRI) at the date of drafting of this communication.

Pursuant to Article 33(3) of Regulation (EU) No 908/2014 and Article 35(3) of Regulation (EU) 2022/128, the results of the verifications by DG AGRI of the information supplied are notified in the Appendices.

This letter confirms that the accounts of Paying Agency GR01 – Payment and Control Agency for Guidance and Guarantee Community Aids (OPEKEPE) will be proposed for clearance before 31 May 2024 for the EAGF and the EAFRD for FY2023.

The financial clearance is without prejudice to the content of the implementing acts subsequently adopted pursuant to Article 52 of Regulation (EU) No 1306/2013 or Articles 54 or 55 of Regulation (EU) 2021/2116.

2. ASSESSMENT OF THE CERTIFICATION BODY'S WORK ON THE ACCOUNTS AND ACCREDITATION

The Certification Bodies need to provide an opinion in accordance with Article 9 of Regulation (EU) No 1306/2013 and Article 12 of Regulation (EU) 2021/2116.

Appendix 1 lists the observations and recommendations arising from the abovementioned financial clearance exercise as regards the Certification Body's work related to audit objective 1 (financial clearance) and the Paying Agency's compliance with the accreditation criteria.

On the basis of the opinion of the Certification Body and the assessment of DG AGRI, any observations in this respect requiring the specific attention of the Member State authorities, are included in Point 3 and Appendix 2 of this letter.

Furthermore, Appendix 5 of this letter describes the reasons why DG AGRI considers it necessary to open the procedure as provided for in Article 34 of Regulation (EU) No 908/2014 and Article 52 of Regulation (EU) No 1306/2013.

3. OBSERVATIONS MADE WITH REGARD TO THE PAYING AGENCY

In general, DG AGRI supports the recommendations made by the Certification Body, and the Paying Agency is requested to undertake the necessary remedial actions to implement the recommendations put forward by the Certification Body. Appendix 2 lists the observations that are considered to be of particular importance.

In accordance with Article 2 of Regulation (EU) 2022/128, it is recalled that it is the responsibility of the Competent Authority to maintain the Paying Agencies for which it is responsible under constant supervision and to follow up on any identified deficiencies.