

The scope of the correction shall be all debts as reported in Annex II of the annual accounts.

The above flat rate is provisional and corresponds to the findings at this stage of the procedure. The shortcomings identified will continue to form the basis for financial corrections to be applied in respect of expenditure effected after the period covered by this audit, until the deficiencies identified cease to have a negative impact on the legality and regularity of the expenditure.

In the event that your national authorities do not agree with the findings and provisional conclusion, your reply should clearly substantiate with factual elements the reasons why your authorities consider the findings unfounded or DG AGRI's provisional conclusion as regards the financial consequences to be overstated.

In this context, your authorities may submit a more precise calculation of the amounts to be excluded from Union financing. Please note that this information should be provided at the early stages of the conformity clearance procedure, preferably in your reply to this letter or at the latest in your reply to the minutes of the bilateral meeting and should comply with the criteria established in Article 12(2) to (5) of Regulation (EU) No 907/2014.

Your reply to this letter should be sent to DG AGRI within two months of receipt of this communication in your national language. In justified cases, DG AGRI may, upon reasoned request of the Member State, authorise an extension by a maximum of two months. The request shall be addressed to the Commission before the expiry of that period, as provided in Article 34(2) of Regulation (EU) No 908/2014.

According to Article 34(2) of Regulation (EU) No 908/2014, a bilateral meeting shall be scheduled within five months after expiry of the period for reply by the Member State. In order to discuss all aspects relating to this matter in detail and to try to reach agreement on the measures to be taken, on the evaluation of the gravity of the infringement and on the financial damage to the EU budget, you are invited to a bilateral meeting to be held **via videoconference on 25 November 2024, at 09:30**. Should you consider that a bilateral meeting is not required, you are requested to notify DG AGRI accordingly.

DG AGRI would like to draw your attention to the fact that data collected during the audit may include information relating to an identified or identifiable natural person (“data subject”). Such information could be stored in DG AGRI’s audit filing system. Regulation (EU) 2018/1725 (OJ L 295, 21.11.2018, p. 39) of the European Parliament and of the Council, applicable to Union institutions, and Regulation (EU) 2016/679 (OJ L 119, 4.5.2016, p. 1), applicable to Member States, protect the right to privacy of natural persons with respect to the processing of personal data. In order to inform your authorities of your rights in the context of this audit, please find enclosed to this letter *Information note on Protection of Personal Data collected by DG Agriculture and Rural Development’s audit units* (**Appendix 6**).
