

Control of structural funds

Summary

During the programme of 2000–2006, the EU commission carried out a review of the rules and regulations of structural funds. Several of the national audit authorities within the EU have carried out a coordinated audit of the control and management of structural funds in 2003–2004.

Sweden chose to examine Growth Objective 3 and Objective 2 Islands.

This report shows the most important conclusions reached by the Swedish National Audit Office (SNAO) as far as Sweden is concerned on the basis of the audit carried out.

The SNAO conclusions are based on an assessment of control activities concerning compliance with current rules and regulations, as well as certain aspects of efficiency. One conclusion is that control activities function in relation to the rules and regulations that exist. The control activities examined focus on compliance with legislation and regulations, and reliability of the project's financial accounts. However, in its present form it is not possible to assess efficiency in relation to the concrete goals of the programmes.

The SNAO also judges that the selected organizational solutions are complex, which creates a risk of both inefficient controls and poor cost-effectiveness. The SNAO also wishes to point out the need for control activities and allocation of responsibility between responsible authorities being clearly established at the beginning of the programme period. The SNAO recommends that the government incorporate these conclusions in the work of shaping the Swedish administration organization for the coming programme period.