

Statements regarding Regulation (EC, ECSC, Euratom) No 762/2001 (9 April 2001)

Caption: Statements regarding Regulation (EC, ECSC, Euratom) No 762/2001 of 9 April 2001 amending the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities as regards separating the internal audit function from the ex ante financial control function.

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Statements regarding Regulation (EC, ECSC, Euratom) No 762/2001 of 9 April 2001 amending the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities as regards separating the internal audit function from the *ex ante* financial control function

1. “The European Parliament and the Council reached a broad convergence of views on separating the internal audit function from the *ex ante* financial control function. In conformity with new Article 24a(3) of the Financial Regulation, they confirm their willingness to implement internally the separation of the internal audit function from the *ex ante* financial control function. They will carry out this separation as soon as their internal control systems and procedures are fully operational.”

2. “The Commission considers that the internal audit should be carried out in accordance with the relevant international rules, as laid down by the proposal amending the Commission Regulation of 1993 laying down detailed rules for the implementation of the Financial Regulation, adopted on 15 November 2000 and currently under consultation at the European Parliament and the Council, and on the basis of a risk assessment, as provided for in the proposed revision of the Financial Regulation of 21 December 1977 adopted by the Commission on 26 July 2000.”