

CORRIGENDA**Corrigendum to Council Regulation (EC) No 2500/2001 of 17 December 2001 concerning pre-accession financial assistance for Turkey and amending Regulations (EEC) No 3906/89, (EC) No 1267/1999, (EC) No 1268/1999 and (EC) No 555/2000**

(Official Journal of the European Communities L 342 of 27 December 2001)

The following Annex shall be added to the said Regulation:

'ANNEX**MINIMUM CRITERIA AND CONDITIONS FOR DECENTRALISING MANAGEMENT TO IMPLEMENTING AGENCIES IN TURKEY (ARTICLE 7)****1. Minimum criteria for assessing the ability of implementing agencies in Turkey to manage assistance.**

The following criteria shall be applied by the Commission in assessing which implementing agencies in Turkey are able to manage assistance on a decentralised basis:

- (a) there should be a well-defined system for managing the funds with full internal rules of procedure, clear institutional and personal responsibilities;
- (b) the principle of separation of powers must be respected so that there is no risk of conflict of interest in procurement and payment;
- (c) adequate personnel must be available and assigned to the task. Such personnel must have suitable auditing skills and experience, language skills and be fully trained in implementing Community programmes.

2. Minimum conditions for decentralising management to implementing agencies in Turkey.

Decentralisation to Turkey with *ex post* control by the Commission may be considered for an implementing agency where the following conditions are met:

- (a) demonstration of effective internal controls including an independent audit function and an effective accounting and financial reporting system which meets internationally accepted audit standards;
- (b) a recent financial and operational audit showing effective and timely management of Community assistance or national measures of similar nature;
- (c) a reliable national financial control system over the implementing agency;
- (d) procurement rules which are endorsed by the Commission as meeting requirements of Title IX of the Financial Regulation applicable to the general budget of the European Communities;
- (e) commitment by the National Authorising Officer to bear the full financial responsibility and liability for the funds.

This approach shall not prejudice the right of the Commission and the Court of Auditors to check the expenditure.'
