

Commission Regulation (EC) No 718/2007 of 12 June  
2007 implementing Council Regulation (EC) No 1085/2006  
establishing an instrument for pre-accession assistance (IPA)

PART II

**SPECIFIC PROVISIONS**

TITLE II

**CROSS-BORDER COOPERATION COMPONENT**

CHAPTER III

**Implementation**

*Section 2*

***Cross-border programmes between beneficiary countries and Member States***

*Sub-section 3*

***Responsibility of participating countries and of the Commission***

*Article 119*

**Responsibilities of the Commission**

1 The Commission shall satisfy itself, in accordance with the procedure laid down in Article 116, that the participating countries have set up management and control systems that comply with Articles 101 and 105 and, on the basis of the annual control reports and the annual opinion of the audit authority as referred to in Article 105(1)(c) and its own audits, that the systems function effectively during the period of implementation of the cross-border programmes.

2 Without prejudice to audits carried out by participating countries, Commission officials or authorised Commission representatives may carry out on the spot audits to verify the effective functioning of the management and control systems, which may include audits on operations included in cross-border programmes, with a minimum of ten working days' notice, except in urgent cases. Officials or authorised representatives of the participating countries may take part in such audits.

Commission officials or authorised Commission representatives, duly empowered to carry out on-the-spot audits, shall have access to the books and all other documents, including documents and metadata drawn up or received and recorded on an electronic medium, relating to expenditure financed by Community funds.

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**Changes to legislation:** *There are currently no known outstanding effects for the Commission Regulation (EC) No 718/2007, Article 119. (See end of Document for details)*

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Those powers of audit shall not affect the application of national provisions which reserve certain acts for agents specifically designated by national legislation.

3 The Commission may require a participating country to carry out an on-the-spot audit to verify the effective functioning of the systems or the correctness of one or more transactions. Commission officials or authorised Commission representatives may take part in such audits.

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Regulation (EC) No 718/2007, Article 119.