

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 I

**COMMON PROVISIONS**

TITLE II

**COMMON RULES FOR IMPLEMENTATION**

CHAPTER II

**Management and control systems**

*Section 1*

***Decentralised management***

*Sub-section 1*

***Accreditation and conferral of management powers***

*Article 12*

**Accreditation of the national authorising officer and the national fund**

1 The competent accrediting officer as referred to in Article 24 shall be responsible for the accreditation of the national authorising officer described in Article 25, both as the head of the national fund in accordance with Article 25(2)(a) and with regard to his capacity to fulfil the responsibilities laid down in Article 25(2)(b). The accreditation of the national authorising officer shall cover the national fund described in Article 26.

2 Prior to accrediting the national authorising officer, the competent accrediting officer shall satisfy himself that the applicable requirements set out in Article 11 are fulfilled, supported by an audit opinion drawn up by an external auditor functionally independent from all actors in the management and control systems. The audit opinion shall be based on examinations conducted according to internationally accepted auditing standards.

3 The competent accrediting officer shall notify the Commission of the accreditation of the national authorising officer, not later than the notification of the accreditation of the first operating structure as described in Article 13(3). The competent accrediting officer shall provide all relevant supporting information required by the Commission.

**Changes to legislation:** *There are currently no known outstanding effects for the  
Commission Regulation (EC) No 718/2007, Article 12. (See end of Document for details)*

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4 The competent accrediting officer shall immediately inform the Commission of any changes concerning the national authorising officer or the national fund. Where a change affects the national authorising officer or the national fund in relation to the applicable requirements as set out in Article 11, the competent accrediting officer shall send to the Commission an assessment of the consequences of such a change on the validity of the accreditation. Where such a change is significant, the competent accrediting officer shall also notify the Commission of his decision concerning the accreditation.

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Regulation (EC) No 718/2007, Article 12.