

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 120

Cooperation with the audit authorities

The Commission and the audit authorities of cross-border programmes shall cooperate to coordinate their respective audit plans and audit methods and shall immediately exchange the results of audits carried out on management and control systems in order to make the best possible use of resources and to avoid unjustified duplication of work.

The Commission and the audit authorities shall meet on a regular basis, and at least once a year unless otherwise agreed between them, in order to examine together the annual control report and opinion presented under Article 105 and to exchange views on other issues relating to the improvement of the management and control of the cross-border programmes.