

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 20

Audit trail

The national authorising officer shall ensure that all the relevant information is available to ensure at all times a sufficiently detailed audit trail. This information shall include documentary evidence of the authorisation of payment applications, of the accounting and payment of such applications, and of the treatment of advances, guarantees and debts.

Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EC) No 718/2007, Article 20.