

Regulation (EU) 2018/1475 of the European Parliament and of the Council of 2 October 2018 laying down the legal framework of the European Solidarity Corps and amending Regulation (EU) No 1288/2013, Regulation (EU) No 1293/2013 and Decision No 1313/2013/EU

## CHAPTER VI

### MANAGEMENT AND AUDIT SYSTEM

#### *Article 19*

#### **Independent audit body**

- 1 The national authority shall designate an independent audit body. The independent audit body shall issue an audit opinion on the yearly management declaration referred to in point (c) of Article 155(1) of Regulation (EU, Euratom) 2018/1046.
- 2 The independent audit body shall:
  - a have the necessary professional competence to carry out public sector audits;
  - b ensure that its audits take account of internationally accepted audit standards;
  - c not be in a position of conflict of interest with regard to the legal entity of which the national agency referred to in Article 20 forms part and shall be independent, in terms of its functions, of the legal entity of which the national agency forms part.
- 3 The independent audit body shall give the Commission and its representatives, as well as the Court of Auditors, full access to all documents and reports in support of the audit opinion that it issues on the national agency's yearly management declaration.