

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 17

Implementing bodies

This Regulation shall be implemented in a consistent manner by:

- (a) the Commission at Union level;
- (b) the national agencies at national level in the participating countries.

Article 18

National authority

In each country participating in the European Solidarity Corps, the national authorities designated for the management of actions referred to in Chapter III of Regulation (EU) No 1288/2013 shall also act as national authorities for the purposes of the European Solidarity Corps. Article 27(1), (3), (8), (9) and (11) to (16) of that Regulation shall apply to the European Solidarity Corps by analogy.

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.

Article 20

National agency

1 In each country participating in the European Solidarity Corps, the national agencies designated for the management of the actions referred to in Chapter III of the Regulation (EU) No 1288/2013 in their respective countries shall also act as national agencies in the framework of the European Solidarity Corps.

Article 28(1), (2), (5) to (8) of Regulation (EU) No 1288/2013 shall apply to the European Solidarity Corps by analogy.

2 Without prejudice to Article 28(3) of Regulation (EU) No 1288/2013, the national agency shall also be responsible for managing all stages of the project lifecycle of those actions of the European Solidarity Corps listed in the implementing acts referred to in Article 24 of this Regulation, in accordance with point (c)(v) and (vi) of Article 62(1) of Regulation (EU, Euratom) 2018/1046.

Article 21

European Commission

1 The rules applying to the relationship between the Commission and a national agency shall be laid down, in accordance with the rules in Article 28 of Regulation (EU) No 1288/2013, in a written document. The document shall:

- a stipulate the internal control standards for national agencies and the rules for the management of the Union funds for grant support by the national agencies;
- b include the national agency work programme comprising the management tasks of the national agency to which Union support is provided;
- c specify the reporting requirements for the national agency.

2 The Commission shall each year make the following funds available to the national agency:

- a funds for grant support in the participating country concerned for the actions of the European Solidarity Corps the management of which is entrusted to the national agency;
- b a financial contribution in support of the management tasks of the national agency defined in accordance with point (b) of Article 29(4) of Regulation (EU) No 1288/2013.

3 The Commission shall lay down the requirements for the national agency work programme. The Commission shall not make European Solidarity Corps funds available to the national agency before having formally approved the national agency's work programme, taking into account the principles as set out in Article 5(2) and Article 24.

4 On the basis of the compliance requirements for national agencies referred to in Article 27(4) of Regulation (EU) No 1288/2013, the Commission shall review the national management and control systems, the national agency's management declaration and the opinion of the independent audit body thereon, taking due account of the information provided by the national authority on its monitoring and supervision activities with regard to the European Solidarity Corps.

5 After assessing the yearly management declaration and the opinion of the independent audit body thereon, the Commission shall address its opinion and observations to the national agency and the national authority.

6 In the event that the Commission cannot accept the yearly management declaration or the independent audit opinion thereon, or in the event of unsatisfactory implementation by the national agency of the Commission's observations, the Commission may implement any precautionary and corrective measures necessary to safeguard the Union's financial interests in accordance with point (c) of Article 131(3) of Regulation (EU, Euratom) 2018/1046.

7 The Commission shall organise regular meetings and trainings with and for the network of national agencies in order to ensure coherent implementation of the European Solidarity Corps across all participating countries. The Commission shall regularly consult key stakeholders, including participating organisations, on the implementation of the European Solidarity Corps.