

WRITTEN QUESTION E-2524/01  
by Diemut Theato (PPE-DE)  
to the Council

Subject: Detailed rules for the implementation of the Financial Regulation

Pursuant to Article 139 of the Financial Regulation, the Commission is to adopt implementing measures for the Financial Regulation in consultation with the European Parliament and the Council.

On 21 August 2001, the Commission adopted Regulation (EC) No 1687/2001<sup>1</sup> amending the detailed rules implementing the Financial Regulation. The majority of the amendments called for by Parliament at its sitting of 15 May 2001 to the Commission's original proposal (SEC(2000) 1890) were not incorporated.

1. How does the Council view the fact that the Commission did not attempt to seek an agreement between Parliament, the Council and itself on the amendments to be made?
2. How does the Council view that fact that the Commission:
  - (a) did not incorporate Parliament's proposals for the safeguarding and strengthening of the internal auditor's independence (in particular as regards a right to bring action similar to that of the financial controller)?
  - (b) went back on its original proposal and failed to include provisions pursuant to which the internal auditor, in addition to evaluating the effectiveness of management and control systems, was also to have verified the regularity of financial operations and the soundness of financial management?
  - (c) has not acted on new Article 24a of the Financial Regulation<sup>2</sup>, under which implementing measures are to be laid down pursuant to Article 139 on the verification, by means of internal audit, of the regularity of budget management?

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<sup>1</sup> OJ L 228, 24.8.2001, p. 8.

<sup>2</sup> OJ L 111, 20.4.2001, p. 2.