

**Question for written answer E-009111/2014
to the Commission**
Rule 130
Richard Corbett (S&D)

Subject: ECB stress tests - accounting standards

In a comprehensive assessment of 130 banks, consisting of an asset review (AQR) and a stress test, it was found that some banks had been 'explicitly non-compliant' with accounting practices, with some 8 % of the total provision increase reported as deriving from a misalignment with accounting standards.

Have any sanctions been applied to those banks that were violating accounting standards?