Amendment to the Financial Regulation: separation of the internal audit from the ex ante control

2000/0135(CNS) - 05/10/2000 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted the resolution drafted by Michiel VAN HULTEN (PES, Netherlands) on separating internal audit and ex ante financial control functions. Parliament introduced some amendments to the draft regulation which expand on the appointment and duties of the internal auditor. Institutions other than Parliament and Council may decide to appoint an internal auditor, but if one is not appointed, the Financial Controller will be responsible for the internal audit of that institution.