

Commission Regulation (EC) No 885/2006 of 21 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 1290/2005 as regards the accreditation of paying agencies and other bodies and the clearance of the accounts of the EAGF and of the EAFRD (repealed)

CHAPTER 1

PAYING AGENCIES AND OTHER BODIES

Article 1	Accreditation of paying agencies
Article 2	Review of accreditation
Article 3	Statement of assurance
Article 4	Coordinating body
Article 5	Certification

CHAPTER 1a

RECOVERY OF DEBTS

Article 5a	De minimis
Article 5b	Method of recovery

CHAPTER 2

CLEARANCE OF ACCOUNTS

Article 6	Content of the annual accounts
Article 7	Transmission of information
Article 8	Form and content of the accounting information
Article 9	Conservation of accounting information
Article 10	Financial clearance
Article 11	Conformity clearance

CHAPTER 3

CONCILIATION PROCEDURE

Article 12	Conciliation Body
Article 13	Composition of the Conciliation Body
Article 14	Independence of the Conciliation Body
Article 15	Working arrangements
Article 16	Conciliation procedure

CHAPTER 4

TRANSITIONAL AND FINAL PROVISIONS

Article 17	Transitional provisions
Article 18	Repeal

Article 19 Entry into force and application
 Signature

ANNEX I
ACCREDITATION CRITERIA

1. Internal environment
 - (A) Organisational structure
 - (B) Human-resource standard
 - (C) Delegation

2. Control activities
 - (A) Procedures for authorising claims
 - (B) Procedures for payment
 - (C) Procedures for accounting
 - (D) Procedures for advances and securities
 - (E) Procedures for debts
 - (F) Audit trail

3. Information and communication
 - (A) Communication
 - (B) Information systems security

4. Monitoring
 - (A) Ongoing monitoring via internal control activities
 - (B) Separate evaluations via an internal audit service

ANNEX II
STATEMENT OF ASSURANCE

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ANNEX III
Model table referred to in Article 6(h)

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Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EC) No 885/2006 (repealed). (See end of Document for details)

ANNEX IIIA

Model table referred to in Article 6(i)

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ANNEX IV

TRANSMISSION OF QUERIES REFERRED TO IN ARTICLE 8(4)

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ANNEX V

CORRELATION TABLE

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Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EC) No 885/2006 (repealed).