



## **Audit Authority ENI CBC MED Programme**

Cross Border Cooperation within the European Neighbourhood  
Instrument  
**MEDITERRANEAN SEA BASIN PROGRAMME 2014-2020**

### **Annex 2.3**

**Letter on transmission of Provisional Report  
on Audit on operations**

# **Audit Manual**

Version 2.1

Adopted by the Audit Authority with decision No 63 of 27 October 2021



PRESIDENTZIA  
PRESIDENZA

Autorità di Audit

Cagliari, XX/XX/XXXX

Managing Authority of the ENI CBC MED  
Operational Programme 2014-2020  
c.a. del Direttore Generale  
[enpimed@pec.regione.sardegna.it](mailto:enpimed@pec.regione.sardegna.it)  
[eni.med@regione.sardegna.it](mailto:eni.med@regione.sardegna.it)

**Subject: ENI CBC MED Programme – Audit on operations pursuant to art. 28 of the Reg. (EU) No 897/2014 - Accounting period 01/07/XXXX - 30/06/XXXX – Transmission of the Provisional Report on Audit on accounts – Priority XXXX – Project number XXXX - CUP XXXX.**

<b>Activity</b>	
<b>Project number</b>	
<b>CUP</b>	
<b>Beneficiary</b>	
<b>Project title</b>	
<b>Checked sum</b>	

Based on the checks carried out, please find attached the audit report on the above mentioned operation.

**(choose between three alternatives)**

**1. (Regular operation)**

The aforementioned checks, carried out by the Audit Authority, revealed the regularity of the operation.



PRESIDÈNTZIA  
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## **2. (Operation with procedural problems)**

From the aforementioned checks, carried out by the Audit Authority, procedural findings emerged but they do not invalidate the eligibility of the controlled expenditure.

Since these procedural findings, if repeated, could become systematic, the MA is invited to carefully examine the emerged critical issues, in order to address their causes and to resolve, particularly for the future, those systematic.

Please kindly send the results of these activities to the Audit Authority within xxxx days from the receipt of this communication.

Subsequently, the results of the verification will be considered definitive.

## **3. (Operation with procedural and financial problems)**

From the above checks, carried out by the Audit Authority, procedural findings emerged, such as to invalidate the eligibility of the controlled expenditure.

Ineligible expenditure amounts to € xxxxx.

Procedural findings have also emerged that do not affect the eligibility of expenses.

With reference to the procedural findings, since if repeated, they could become systematic, the MA is invited to carefully examine the emerged critical issues, in order to address their causes and to resolve, particularly for the future, the systematic ones.

Please kindly send the results of these activities to this Audit Authority within fifteen days from the reception of this communication.

Subsequently, the results of the verification will be considered definitive.



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PRESIDENZA

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Finally, please note that the verification reports sent by this Authority constitute internal deeds to the administration, and therefore their disclosure is not considered appropriate. They can be used by this office for the purpose of ascertaining irregularities and, after their verification, they may constitute useful elements for the preparation of communications to the subjects who are involved in the procedure.

Sincerely,

**The Audit Authority**  
Antonella Garippa

Officer in charge of the check

Annexes:

- Audit report