



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

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

### **Annex 1.2**

#### **Minutes on the spot checks System Audit**

# **Audit Manual**

Version 2.1

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



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**ENI CBC MED AUDIT AUTHORITY**  
**PROGRAMMING PERIOD 2014/2020**  
**ENI CBC MED JOINT OPERATIONAL PROGRAMME**  
**MINUTES ON THE SPOT CHECKS**  
**SYSTEM AUDIT**  
**(Article 28.1 of the Regulation (EU) 897/2014)**

<b>Minutes Number</b>	
<b>Date</b>	

<u>Joint Operational Programme Decision:</u>	European Commission n. C(2015)9133 of the 17 <sup>th</sup> December 2015
<u>Joint Operational Programme title:</u>	ENI CBC MED 2014-2020 European Neighborhood Instrument Cross (ENI) Cross-Border Cooperation (CBC) Mediterranean Sea Basin (MED)
<u>Audit period:</u>	XX/XX/XXXX – XX/XX/XXXX (Accounting year 20XX – 20XX)
<b>Audit Authority</b>	Regione Autonoma della Sardegna - Presidenza Ufficio dell'Autorità di Audit dei Programmi Operativi FESR ed FSE Via XXIX Novembre 1847, 23 - 09123 Cagliari Contact person: Dr. Antonella Garippa E-mail: <a href="mailto:agarippa@regione.sardegna.it">agarippa@regione.sardegna.it</a> ; <a href="mailto:eni.audit@regione.sardegna.it">eni.audit@regione.sardegna.it</a>

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<b><u>General information</u></b>	
<b>Managing Authority</b>	<p>Presidenza della Regione Autonoma della Sardegna</p> <p>Ufficio speciale dell'Autorità di Gestione Comune del PO ENI CBC Bacino del Mediterraneo</p> <p>Via Bacareda, 184 - 09127 Cagliari</p>
Contact person	<p>Dr. ...</p> <p>E-mail: <a href="mailto:eni.med@regione.sardegna.it">eni.med@regione.sardegna.it</a></p>
System audit starting date	XX/XX/XXXX
On the spot checks date(s)	XX/XX/XXXX
Person in charge of the checks	Antonella Garippa – Director – Audit Authority



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## 1. LOCATION AND STAFF INVOLVED

On XX/XX/XXXX, at h. XX, at (specify address), the undersigned XXXXX (specify name and surname), for the Audit Authority of the ENI CBC MED Programme, pursuant to article 28 of Regulation (EU) No 897/2014, carried out specific audit activities on the correct functioning of the management and control system of the above-mentioned operational Programme.

As part of the audit activities, the checks foreseen in the attached check list (Annex XX to this Manual) have been carried out and summarized in this Minutes Report.

During the inspection, a copy of the following documents was taken:

- ...
- ...
- ...

During the inspection it was not possible to examine the following documents:

- ...

due to....(specify the causes which limited the access to the documentation).

## 2. SUMMARY OF THE CONTROL ACTIVITIES CARRIED OUT

The checks were carried out to ensure compliance with the following aspects (indicate the main aspects followed during the audit):

- compliance with the relevant Community, national and regional legislation;
- the organization put in place, the division of the main functions and the compliance with the principle of separation;
- the existence of appropriate procedures for selecting operations;
- the existence of procedures that guarantee adequate information to the Beneficiaries on the conditions applicable in relation to the selected operations;
- the preparation of adequate procedures for management verifications;
- the existence of an effective and suitable system to ensure that all documents relating to expenses and audits are kept to ensure an adequate audit trail;

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- the existence of a reliable system for collecting, recording and storing data for the purposes of surveillance, evaluation, financial management, verification and audit, also connected to the systems for the electronic exchange of data with the beneficiaries;
- the implementation of effective and proportionate anti-fraud measures;
- the existence of appropriate procedures to prepare the management declaration, the annual summary of controls carried out;
- keeping adequate computerized accounts of the declared costs and the corresponding public contribution;
- the existence of appropriate and complete accounting of the recoverable, recovered and withdrawn amounts;
- other (specify).

Documentation accompanying the present Minutes:

- check list (Annex XX to this Manual)
- various documents
- .....
- .....

Minutes closing date	XX/XX/XXXX
AA staff in charge of the checks	Antonella Garippa – Director – Audit Authority
MA staff involved in the on the spot checks	XXXXXX

**The AA officers**

Antonella Cadelano	signature
Linda Gorini	signature
Marcello Lubino	signature
Severino Ostorero	signature

**The Head of AA Unit**



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Antonella Garippa	signature
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The MA officers

XXXXX	signature
XXXXX	signature
XXXXX	signature
XXXXX	signature

This Minutes is composed by **XX** pages.