



Audit Authority ENI CBC MED Programme

Cross Border Cooperation within the European Neighbourhood
Instrument

**MEDITERRANEAN SEA BASIN PROGRAMME 2014-
2020**

Annex 1.4

System Audit Provisional Report

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
SYSTEM AUDIT PROVISIONAL REPORT
(Art. 28 of the Regulation (EU) 897/2014)

<u>Joint Operational Programme Decision:</u>	European Commission n. C(2015)9133 of the 17 th 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>System audit period:</u>	Accounting year XXXX - XXXX
Audit Authority	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: agarippa@regione.sardegna.it eni.audit@regione.sardegna.it

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General information	
Managing Authority	<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 Bacaredda, 184 - 09127 Cagliari</p>
Contact person	<p>Dr. ...</p> <p>E-mail: eni.med@regione.sardegna.it</p>
System audit starting date	XX/XX/XXXX
Check date	<p>Starting date: 11th of June 2019 – Ending date: 16th of September 2019</p>
Person in charge of the checks	Antonella Garippa – Director – Audit Authority
AA Provisional Report - date of release	XX/XX/XXXX
Observations by MA - date of receipt	XX/XX/XXXX
AA Final Report- date of release	XX/XX/XXXX



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EXECUTIVE SUMMARY

- Preamble
- Audit Opinion
- Objectives
- Main checks
- Corrective measures

1. LEGAL BASIS

2. CONTROL ENVIRONMENT

3. SCOPE

Key requirements

4. PERFORMED AUDIT ACTIVITIES

Desk phase

On the spot phase

5. MAIN FINDINGS

6. REMARKS AND RECOMMENDATIONS

7. CONCLUSIONS AND AUDIT OPINION¹

	KEY REQUIREMENTS	EVALUATION CRITERION AA (Cat. 1, 2, 3 or 4) ¹
	OVERALL MA SYSTEM EVALUATION	

8. CONCLUSIONS ON THE SYSTEM

9. AUDIT OPINION

10. FOLLOW-UP

Cagliari, XX/XX/XXXX

The AA officers

Antonella Cadelano	
Linda Gorini	
Marcello Lubino	
Severino Ostorero	

¹ According to the definition reported in *EGESIF 14-0010-final - Guidelines for the Commission and Member States on the common methodology for the assessment of management and control systems in the Member States*.



REGIONE AUTÒNOMA DE SARDIGNA
REGIONE AUTONOMA DELLA SARDEGNA



The Head of AA Unit

Antonella Garippa	
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Annexes (at the AA discretion):

- Annex 1 – System Audit check list, including suggested observations and updated corrective actions (i.e. update AA Action Plan);
- Annex 2 – Provisional AA Report - English version.

This Report is composed by XX pages.