



Audit Authority ENI CBC MED Programme

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

Annex 2.8

**GoA members: declaration about lack of
incompatibility and conflicts of interest**

Audit Manual

Version 2.1

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



DECLARATION

about independence, engagement incompatibility and lack of conflicts of interest

This statement complies with the following rules, to which the signer is bound:

- fundamental ethical values described in ISSAI (International Standards of Supreme Audit Institutions) 30 – Code of Ethics, issued by the International Organization of Supreme Audit Institutions, INTOSAI: par. 2, Independence and objectivity, points 35 to 37 and 41 and following are specifically relevant;
- other internationally accepted auditing standards, such as for instance – where applicable – the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA), sections 120 (Objectivity, in general terms), 200 (introduction to part B Professional accountants in public practice), 220 (Conflicts of interest), 260 (Gifts and hospitality), 280 (Objectivity, in public practice) e 290 (Independence – audit and review engagements);
- code of ethics of the signer's institution, as far as compatible with other rules.

By respecting these rules, the signer will respect also the Code of behaviour for personnel of the Autonomous Region of Sardinia, of institutions, of agencies, and of societies owned by the Region (Codice di comportamento), approved by decision of Sardinian regional government N. 3/7 of 31 January 2014, whose precepts are less strict.

I, the undersigned _____, born in (place and country) _____, the (date) _____, appointed as member of the Group of Auditors for the ENI CBC Programme Mediterranean Sea Basin 2014-2020 by (name of the appointing institution and country) _____, under my own responsibility and upon my honour, being conscious of the criminal liability which can occur in case of a false declaration,

DECLARE that, at my best knowledge,

- a) I am not - by my own or through another subject - undergoing any engagement or performing any professional activity ruled, financed or paid in any way by the Managing Authority, the Joint Technical Secretariat, the National Authorities, the National Contact Points or the actors participating in projects financed by of the Operational Programme ENI CBC Mediterranean Sea Basin 2014/2020; co-financing foreseen by the Programme itself is not relevant
- b) there is no conflict of interest for activity performed or engagements undergone in previous 3



years with reference to the ENI CBC Programme Mediterranean Sea Basin 2014-2020, neither for myself nor – as far as I know - for my husband/wife, relatives or relatives-in-law within the 2nd degree of relationship, people I live with, people with whom I usually associate with or have a pending lawsuit or fierce hostility or significant debt or credit.

I will immediately inform the Audit Authority of any modification to the situation declared above, as well as about any actual or even potential conflict of interest, also regarding non pecuniary interests, that will arise while a member of the Group of Auditors, including any new case requiring that I refrain from the ordinary activity as appropriate.

I also declare that I am informed that personal data included in this statement and in the attached documents will be treated within the procedure of appointment and management of the ENI MED Group of Auditors; data management is regulated by Italian law, specifically the Decree 196/2003, which includes my rights at art. 7.

The responsible person is the Coordinator in charge of the Audit Authority, agarippa@regione.sardegna.it; audit@pec.regione.sardegna.it; eni.audit@regione.sardegna.it .

Date _____

Signature