



PRESIDÈNZIA
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Autorità di Audit

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

Annex 4.2

Audit Opinion

Audit Manual

Version 2.1

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



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AUDIT OPINION ON ANNUAL ACCOUNTS

Articles 28.6 (a) and 68.2 (d) of the Commission Implementing Regulation (EU) No 897/2014

Approved by the Audit Authority Decision n. XXX/XXXX of XX/XX/XXXX

Reference Period: XX/XX/XXXX – XX/XX/XXXX

To the European Commission
Directorate General for Regional and Urban Policy

1. INTRODUCTION

I, the undersigned Antonella Garippa, representing the Audit Authority for the **ENI CBC Mediterranean Sea Basin 2014-2020 Programme, having functional independence pursuant to art. 28** of Regulation (EU) No 897/2014, as endorsed by the General Inspectorate for the Financial Relations with the European Union - Italian Ministry of Finance with Notice MEF RGS n. 3094 of 9th January 2018, according to Article 28.6 (a) and Article 68.4 of Regulation (EU) No 897/2014:

- have verified the Programme accounts related to the accounting period XX/XX/XXXX - XX/XX/XXXX;
- have verified that the related transactions included in the accounts are legal and regular;
- have verified the Programme Management and Control System;
- have verified the management declaration referred to in Article 68.2 (b) of Regulation (EU) No 897/2014

with reference to the ENI CBC Mediterranean Sea Basin 2014-2020 Programme, in order to issue an audit opinion according to Article 68.4 of Regulation (EU) No 897/2014.

2. MANAGING AUTHORITY RESPONSABILITIES

Cinzia Lilliu, designated as the Programme Managing Authority has the task of guaranteeing the correct functioning of the Management and Control System as regards the functions established in article 30.2 the Regulation (EU) No 897/2014.



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3. AUDIT AUTHORITY RESPONSABILITIES

Pursuant Article 28.6 (a) and Article 68.4 of Regulation (EU) No 897/2014, my responsibility is to express an independent opinion whether:

- i) the Programme accounts give a true and fair view;
- ii) the declared expenses in the accounts, for which the reimbursement has been requested from the Commission, are legitimate and regular and that the system management and control set up functions properly;
- iii) the audit work as performed puts in doubt the assertions made in the management declaration referred to in article 68.2 (b) of Regulation (EU) No 897/2014.

Audits by the Programme Audit Authority were performed in accordance with the Audit Strategy in force and comply with internationally accepted auditing standards. These standards require that the Audit Authority meets ethical requirements, plans and carry out the audit work in order to obtain reasonable assurance for the purposes of the audit opinion.

An audit implies the carrying out of procedures aimed at obtaining sufficient and appropriate evidence to support the opinion expressed below.

The procedures performed depend on the auditor's professional opinion, including the assessment of significant risk of non-compliance, due to fraud or error.

The performed audit procedures are those that I consider appropriate to the circumstances.

I believe that the evidence gathered is sufficient and adequate to provide a basis for my opinion.

The main conclusions drawn from the Programme audits are reported on the annexed Annual Audit Report pursuant to art. 28.6 (b) of Regulation (EU) no. 897/2014.

The main conclusions resulting from the Programme audits are reported in the annexed Annual Audit Report pursuant to article 28.6 (b) of Regulation (EU) no. 897/2014.



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4. LIMITATIONS OF THE AUDIT SCOPE

Depending on the case:

there were no limitations on the scope of the audit

or

the scope of the audit was limited by the following factors:

- a)
- b)
- c)

[Indicate any limitations of the scope of the audit, for example lack of supporting documents, cases subject to legal proceedings and the estimate referred to in the following section entitled "Qualified Opinion", the expenditure amounts and the EU contribution concerned, as well as the impact of the scope limitations on the audit opinion. Further explanations should be provided in the Annual Audit Report, if applicable.]

5. OPINION

Depending on the case:

Unqualified opinion

According to the results of audits as performed, in my opinion:

- the Programme accounts give a true and fair view, as set out in article 68.4 of Regulation (EU) No 897/2014;
- the costs in the accounts for which the reimbursement has been requested from the Commission are legitimate and regular;
- the management and control system put in place works correctly. The audit work carried out does not put in doubt the assertions made in the management declaration referred to in Article 68.2 (b) of Regulation (EU) No 897/2014.

Or

Qualified opinion

According to the results of audits as performed, in my opinion:



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- the Programme accounts give a true and fair view, as set out in article 68.4 of Regulation (EU) No 897/2014;
- the costs in the accounts for which the reimbursement has been requested from the Commission are legitimate and regular;
- the Programme Management and Control System put in place functions, except for the following aspects:
 - in relation to material issues related to the accounts:.....
and/or [tick the irrelevant wording]
 - in relation to material issues related to the legality and regularity of the expenditure in the accounts for which the reimbursement has been requested from the Commission:.....
and/or [tick the irrelevant wording]
 - in relation to material issues related to the functioning of the Management and Control System:

I therefore estimate that the impact of qualifications is [limited]/[significant]. [Please tick the irrelevant wording].

This impact corresponds to.....[amount in € and %] of the total declared expenditure. The EU contribution concerned is therefore.....[amount in €].

The audit work carried out does not put in doubt the assertions made in the management declaration referred to in Article 68.2 (b) of Regulation (EU) No 897/2014.

[In the event that carried out audit work puts in doubt the assertions made in the management declaration referred to in Article 68.2 (b) of Regulation (EU) No 897/2014, the Audit Authority shall indicate in this paragraph the aspects that have led to this conclusion.]

Or

Negative opinion

According to the results of audits as performed, in my opinion:

- the accounts give/do not give [tick the irrelevant wording] a true and fair view, as set out in article 68.4 of Regulation (EU) No 897/2014;
- the costs in the accounts for which reimbursement has been requested from the Commission are/are not [tick the irrelevant wording] legitimate and regular;
- the established Management and Control System works/does not work [tick the irrelevant wording] correctly. This negative opinion is based on the following aspects:



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- in relation to material issues related to the accounts:.....
and/or [tick the wording not relevant]
- in relation to material issues related to the legality and regularity of the expenditure in the accounts for which the reimbursement has been requested from the Commission:.....
and/or [tick the irrelevant wording]
- in relation to material issues related to the functioning of the Management and Control System:

The audit work carried out puts in doubt the assertions made in the management declaration referred to in article 68.2 (b) of Regulation (EU) No 897/2014 for the following aspects:.....

[The Audit Authority may also include comments which do not affect the opinion expressed, as established by internationally accepted audit standards. In exceptional cases, the waiver of expressing an opinion may be envisaged]

Cagliari, XX/XX/XXXX

The Audit Authority
Antonella Garippa