



Audit Authority ENI CBC MED Programme

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

Annex 2.2

**Minutes on the spot checks
Audit on operations**

Audit Manual

Version 2.1

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

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)

Minutes Number	
Date	

<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)
Audit Authority	Regione Autonoma della Sardegna Presidenza Ufficio dell'Autorità di Audit dei Programmi Operativi FESR ed FSE Via XXIX Novembre 1847 n. 23, 09123 Cagliari Contact person: Dr. Antonella Garippa E-mail: agarippa@regione.sardegna.it ; eni.audit@regione.sardegna.it
Sample	
Audit starting notification	
Audit date	
Audit location	
Person in charge of the audit Internal inspector	Name – Surname Office

Person in charge of the audit External inspector	Name – Surname Name of the external company
<u>General information</u>	
Operation code	
Operation title	
Beneficiary	
Approved total budget of the operation	
EU funded amount	
Sampled amount	
Checked amount	



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 above operation.

As part of the audit activities, the checks foreseen in the attached check list 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 correct information procedure for potential Beneficiaries or implementing entities;
- the correct procedure for selecting the Beneficiaries or implementing entities;
- the existence and the functioning of the Beneficiary;
- the existence of all the original administrative and accounting documentation at the Beneficiary's premises;
- the existence of the administrative documentation relating to the operation which justifies the contribution financed to the Beneficiary;
- the completeness and consistency of the supporting documentation of expenses (receipted invoices, etc.);
- the correctness of the expenditure documentation from a regulatory (civil and fiscal) point of view;
- the eligibility of the expenditure as incurred in the period allowed by the Program and the contract/agreement and its possible amendments;
- the eligibility of the expenditure as it refers to the types of expenditure allowed by the national and community reference legislation, by the Program, by the selection/tender notice, by the contract/convention and any possible amendments;

- compliance with the spending limits eligible for contributions;
- the traceability of the expenditure incurred and reported exactly to the Beneficiary requesting the contribution for the operation subject to the contribution;
- the absence of cumulation of the requested contribution with other non-cumulative contributions;
- the existence of a separate accounting or of a registration and coding system within the Beneficiary's accounting system for the expenses incurred in the context of the operation financed under the Operational Programme;
- the correct progress or completion of the public work, the supply of goods and/or services, the implementation of the training intervention subject to co-financing, in line with the documentation presented by the Beneficiary;
- the compliance of the works, goods or services subject to co-financing with the provisions of EU and national legislation, the Programme, the public tender selection notice as well as the agreement/contract stipulated between the Managing Authority and Beneficiary;
- the fulfillment of the information obligations;
- the compliance of the operation with the indications of the EU policies on equal opportunities and environmental protection.

To this end, the activity carried out during the audit was the following:

1. acquisition of the dossier of the operation, at.....(indicate the structure responsible for implementation of the operation) on XX/XX/XXXX
2. verification of all the aspects listed above;
3. drawing up of the Check list relating to the audit of operations;
4. drawing up of the Report on the audit of operations (Annex XXXX to this Manual).

Documentation accompanying the present Minutes:

- a) check list
- b) various documents
- c)
- d)

Minutes closing date	XX/XX/XXXX
AA staff in charge of the checks	Antonella Garippa – Director – Audit Authority XXXXXXX - Audit Authority officer XXXXXXX - Audit Authority officer XXXXXXX – Audit Authority officer



	XXXXXX – Audit Authority officer
Beneficiary representatives	XXXXXX XXXXXX

The AA officers

	signature
	signature
	signature
	signature
	signature

The Head of AA Unit

Antonella Garippa	signature
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Beneficiary legal representative

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