



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

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

### **Annex 1.1**

#### **Letter on System Audit starting**

# **Audit Manual**

Version 2.1

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



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Autorità di Audit

Cagliari, XX/XX/XXXX

Managing Authority of the ENI CBC MED  
Operational Programme 2014-2020  
c.a. del Direttore Generale  
[enpimed@pec.regione.sardegna.it](mailto:enpimed@pec.regione.sardegna.it)  
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**Subject: ENI CBC MED Operational Programme – Art. 25 and 28 Reg. (EU) No 897 / 2014.  
System Audit starting – Managing Authority**

We inform you that, pursuant to the provisions of art. 25 and 28 of Reg. (EU) No 897/2014, the Audit Authority of the ENI CBC MED Programme has planned to start the system audit activities.

**1. Objective**

- ensure the effective functioning of the management and control systems of the ENI CBC MED Programme, with reference to the XXXX-XXXX accounting period;
- carry out an overall assessment of the system's degree of reliability, the results of which will be indicated in the Annual Control Report, to be sent to the European Commission by 15.02.XXXX, as required by art. 68 of the Reg. (EU) No 897/2014.

**2. Scope of the audit**

During the audit, the procedures in charge of the MA described in the management and control system will be examined. Key requirements and assessment criteria (specify) will be considered. During the audit, the maintenance of the MA designation requirements will be also verified. The necessary documentary proof will be also acquired, in order to both understand the functioning of the system and obtain a reasonable security with regard to its application.

**3. Organization and stages of the audit**

The interview will be conducted at the MA headquarter.

The audit phases are organized as follows:

- preparation, through analysis of the manuals used by the MA;
- interview with the MA Authority;



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- compilation of checklists - key requirements;
- preliminary evaluation activities;
- carrying out conformity tests;
- overall evaluation;
- preparation and transmission of the audit report to the Managing Authority;
- MA counterarguments and follow up.

#### 4. Date of the audit

The interview will begin on XX/XX/XXXX starting at h. XXX and may continue in the afternoon and in the following days (if necessary), according to an agreed schedule. The System Audit Provisional Report will be sent no later than XX/XX/XXXX: the Ma counterarguments shall be sent not later than XX/XX/XXXX. Any follow-up actions shall be taken by 31<sup>st</sup> December XXXX.

#### 5. Audit team

The interview will be conducted by the Audit Authority, assisted by the AA officers (and with the support of the technical assistance).

#### 6. Requested documents and information

- manuals in use by the MA, if an updated version has been drawn up compared to that one already in possession of the AA;

The MA is invited to transmit, not later than XX/XX/XXXX, the any updated documentation to the following address: [eni.audit@regione.sardegna.it](mailto:eni.audit@regione.sardegna.it) and [agarippa@regione.sardegna.it](mailto:agarippa@regione.sardegna.it)

Please note that the collected data as a result of the present request may include information related to identified or identifiable natural persons ("person concerned"). These data can be stored in the archive of Audit Authority.

Please note that the concerned persons have the right to access their personal information at any time, and exercise their rights pursuant to Directive 95/46/EC, transposed into national law, which protects natural persons in relation to the processing of personal data.

I remain at your disposal for any further clarification you may need and I take this occasion to send you my kind regards.

**The Audit Authority**

Antonella Garippa