



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

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

### **Annex 3.1**

**Letter on Audit on accounts starting**

# **Audit Manual**

Version 2.1



PRESIDÈNZIA  
PRESIDENZA

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)  
[eni.med@regione.sardegna.it](mailto:eni.med@regione.sardegna.it)

**Subject: ENI CBC MED Programme - Reg. (EU) No 897/2014, art. 28 and art. 32.3 - Accounting period 01/07/XXXX - 30/06/XXXX – Request of documentation related to the Audit on accounts.**

We inform you that, pursuant to the provisions of art. 28 and art. 32.3 of the Regulation (EU) No 897/2014, the Programme Audit Authority has planned the completion of the audits of the accounts for the accounting period 01/07/XXXX - 30/06/XXXX, already started according to schedule foreseen by the agreement signed between the AA and the MA of the ENI CBC MED Programme (Prot. XXX dated XX/XX/XXXX).

For this reason, the MA is requested to send the following documentation (Examples reported below should be adapted as appropriate):

- extract from the unique register of checks and extract from the register of withdrawals and recoveries;
- updated draft of the accounts that takes into consideration the results of all the checks carried out relating to the considered accounting period;
- the updated draft of the Management Declaration and the Annual Summary of Controls which takes into account the results of all the controls carried out relating to the considered accounting period.

In order to allow an adequate verification of the audit on the accounts, the MA is invited to transmit, not later than XX/XX/XXXX, the above mentioned documentation to the following address: [audit@pec.regione.sardegna.it](mailto:audit@pec.regione.sardegna.it), [eni.audit@regione.sardegna.it](mailto:eni.audit@regione.sardegna.it) and [agarippa@regione.regione.it](mailto:agarippa@regione.regione.it)



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

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