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**REGIONE AUTÒNOMA DE SARDIGNA**  
**REGIONE AUTONOMA DELLA SARDEGNA**



ASSESSORADU DE SA PROGRAMMATZIONE, BILANTZU, CRÈDITU E ASSENTU DE SU TERRITÒRIU  
ASSESSORATO DELLA PROGRAMMAZIONE, BILANCIO, CREDITO E ASSETTO DEL TERRITORIO

Direzione generale dei Servizi finanziari  
Servizio Autorità di Audit PO ENI CBC MED

## **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. 6425\_198 of 22<sup>th</sup> February 2021

**Reference Period: 01 July 2019 - 30 June 2020**

**To the European Commission**  
**Directorate General for Regional and Urban Policy**

### **1. INTRODUCTION**

I, the undersigned Enrica Argiolas, 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 01/07/2019 - 30/06/2020;
- 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. 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, the related transactions are legal and regular, and the control systems properly put in place function;
- ii) 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.



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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.

### **3. OPINION**

In my opinion, and based on the audit work performed:

- the accounts give a true and fair view, **as established by Article 68(4) of Regulation (EU) No 897/2014**;
- the expenditure in the accounts, for which the clearing has been requested in the amount of the amount of **40.983.862,16 Euro** from the Commission is legal and regular;
- the management and control systems put in place function properly except for the following aspects (emphasis on matter paragraph):
  - The DMCS in force sections (February 4, 2021 version) referring to the reorganization and formal adoption of manuals and tools, the first level controls carried out for all financial items, the revision of the on the spot checks procedures and, the statistical methodology for the selection of the operations should be further updated and implemented.
  - The area of the Programme MIS devoted accounts in general and to technical assistance operation in particular, should be promptly completed, including a proper and efficient organisation of MA accounting documents.



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- A timely implementation of the Agreement in force with the AA (October 5,2020 version) should be ensured since occurred delays are only partly justified because of changes in DG REGIO policy on ENI programmes reporting.

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.

Cagliari, 22 February 2021

**The Audit Authority**