



Audit Authority ENI CBC MED Programme

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

Annex 3.2

Minutes on the spot checks
Audit on accounts

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

ENI CBC MED AUDIT AUTHORITY
PROGRAMMING PERIOD 2014/2020
ENI CBC MED JOINT OPERATIONAL PROGRAMME
MINUTES ON THE SPOT CHECKS
AUDIT ON ACCOUNTS
(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)
<u>Audit period:</u>	XX/XX/XXXX – XX/XX/XXXX (Accounting year 20XX – 20XX)
Audit Authority	Regione Autonoma della Sardegna - Presidenza Ufficio dell'Autorità di Audit dei Programmi Operativi FESR ed FSE Via XXIX Novembre 1847, 23 - 09123 Cagliari Contact person: Dr. Antonella Garippa E-mail: agarippa@regione.sardegna.it ; eni.audit@regione.sardegna.it



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<u>General information</u>	
Managing Authority	Presidenza della Regione Autonoma della Sardegna Ufficio speciale dell'Autorità di Gestione Comune del PO ENI CBC Bacino del Mediterraneo Via Bacareda, 184 - 09127 Cagliari
Contact person	Dr. ... E-mail: eni.med@regione.sardegna.it
Audit on accounts starting date	XX/XX/XXXX
On the spot checks date	Starting date: XX/XX/XXXX – Ending date: XX/XX/XXXX
Person in charge of the checks	Antonella Garippa – Director – Audit Authority



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1. LOCATION AND STAFF INVOLVED

The following interviews have been conducted at the MA/AA headquarter (specify address):

➤ an interview carried out on XX/XX/XXXX, with the participation of:

for the AA:

- XXXXXX – AA officer;

for the MA:

- XXXXX - MA officer;

2. OBJECTIVES OF THE ON-SITE VISIT

The purpose of this site visit is (specify).

The check concerned:

- general checks on the accounts;
- checks related to the completeness of the accounts;
- substantial checks on the accounts in order to ascertain the accuracy and veracity of the relative amounts;
- verification of the existence and consistency of the applicable audit trail;
- enter additional information, if applicable.

3. SUMMARY OF THE CONTROL ACTIVITIES CARRIED OUT

The interview with the Managing Authority was conducted with the help of the check lists adopted by the Audit Authority. In particular, the verification concerned: (specify activities in detail):

As regards the checks on the accounts prepared by the MA, a special check list was used which took into account the following control points:

- A. general checks on the accounts;
- B. verifications relating to the completeness of the accounts;



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C. substantial checks on the accounts in order to ascertain the accuracy and veracity of the relative amounts;

d. Verification of the existence and consistency of the applicable audit trail.

(If any) During the interview, certain elements related to the way to implement the accounting procedures have been examined in depth. (To describe)

Minutes closing date	XX/XX/XXXX
AA staff in charge of the checks	Antonella Garippa – Director – Audit Authority
MA staff involved in the on the spot checks	XXXXXX

The AA officers

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	signature
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The Head of AA Unit

Antonella Garippa	signature
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The MA officers

XXXXXX	signature
XXXXXX	signature



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XXXXX	signature

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