



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

Cross Border Cooperation within the European Neighbourhood  
Instrument

## **MEDITERRANEAN SEA BASIN PROGRAMME 2014- 2020**

### **Annex 1.6**

### **System Audit Final Report**

# **Audit Manual**

Version 2.1

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



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**ENI CBC MED AUDIT AUTHORITY**  
**PROGRAMMING PERIOD 2014/2020**  
**ENI CBC MED JOINT OPERATIONAL PROGRAMME**  
**SYSTEM AUDIT FINAL REPORT**  
**(Art. 28 of the Regulation (EU) 897/2014)**

<u>Joint Operational Programme Decision:</u>	European Commission n. C(2015)9133 of the 17 <sup>th</sup> 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>System audit period:</u>	Accounting year XXXX - XXXX
<b>Audit Authority</b>	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: <a href="mailto:agarippa@regione.sardegna.it">agarippa@regione.sardegna.it</a> ; <a href="mailto:eni.audit@regione.sardegna.it">eni.audit@regione.sardegna.it</a>

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<b>General information</b>	
<b>Managing Authority</b>	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
System audit starting date	<b>XX/XX/XXXX</b>
Check date	Starting date: 11 <sup>th</sup> of June 2019 – Ending date: 16 <sup>th</sup> of September 2019
Person in charge of the checks	Antonella Garippa – Director – Audit Authority
AA Provisional Report - date of release	XX/XX/XXXX
Observations by MA - date of receipt	XX/XX/XXXX
AA Final Report- date of release	XX/XX/XXXX



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

### **System Audit Final Report**

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

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Cooperating across borders  
in the Mediterranean

## **EXECUTIVE SUMMARY**

- **Preamble**
- **Audit Opinion**
- **Objectives**
- **Main checks**
- **Corrective measures**

### **1. LEGAL BASIS**

### **2. CONTROL ENVIRONMENT**

### **3. SCOPE**

#### **Key requirements**


### **4. PERFORMED AUDIT ACTIVITIES**

#### **Desk phase**

#### **On the spot phase**

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## 5. MAIN FINDINGS

## 6. REMARKS AND RECOMMENDATIONS

## 7. CONCLUSIONS AND AUDIT OPINION<sup>1</sup>

	KEY REQUIREMENTS	EVALUATION CRITERION AA (Cat. 1, 2, 3 or 4) <sup>1</sup>
	OVERALL MA SYSTEM EVALUATION	

## 8. CONCLUSIONS ON THE SYSTEM

## 9. AUDIT OPINION

## 10. FOLLOW-UP

<sup>1</sup> According to the definition reported in *EGESIF 14-0010-final - Guidelines for the Commission and Member States on the common methodology for the assessment of management and control systems in the Member States*.



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Cagliari, XX/XX/XXXX

#### The AA officers

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#### The Head of AA Unit

Antonella Garippa	
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#### Annexes:

Annex 1 - Summary table of the observations and suggested corrective actions - Action Plan

#### Annexes (at the AA discretion):

Annex 2 - Audit Programme

Annex 3 – System audit Check list

Annex 4 – Table for the risk assessment

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