



Audit Authority ENI CBC MED Programme

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

Annex 5.1

Risk assessment model

Audit Manual

Version 2.1

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



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EUROPEAN UNION



REGIONE AUTÒNOMA DE SARDIGNA
REGIONE AUTONOMA DELLA SARDEGNA



ENI
CBCMED
Cooperating across borders
in the Mediterranean



Programme funded by the
EUROPEAN UNION



REGIONE AUTÒNOMA DE SARDIGNA
REGIONE AUTONOMA DELLA SARDEGNA



Body	Budgetary amount (euro) 2014IT16M20 P004 Quality of internal controls (key requirements of orientation for the assessment of MCS. In the Member Countries) [9] Programs CCI Body	Factors of Inherent Risk (IR)						Total score for the Inherent Risk	Factors of Control Risk (CR)								Total score for the Control Risk (Maximum: 100%)	Total risk score (Inherent Risk * Control Risk) (RES)	Number of audits performed in the previous periods	Number of audits performed in the previous periods	Score for the number of Audit Risk (1- (0,1xnumber of audit performed)) Risk score with audit	Risk score with audit	System Audit 2020	System Audit 2021	System Audit 2022
		Budgetary amount	Complexity of the organisational structure	Complexity of rules and procedures	Wide variety of complex operations	Risky beneficiaries	Understaffing and/or lack of skills in key areas		Degree of change 2007-2013	RC1 Separation of the functions and monitoring of the tasks delegated to other bodies	RC2 Selection of operations	RC3 Information provided to beneficiaries	RC4 Management assessment	RC5 Control trail	RC6 Information system of collect, recording and storage of data	RC7 Implementation of the anti-fraud measures	RC8 Preparation of the management declaration and the annual report of the implemented control								
AdG OT A.1																									
AdG OT A.2																									
AdG OT A.3																									
AdG OT4																									
AdG AT																									
Cyprus (NA, NCP, CCP)																									
Egypt (NA, NCP, CCP)																									
Greece (NA, NCP, CCP)																									



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France (NA, NCP, CCP)																									
Israel (NA, NCP, CCP)																									
Jordan (NA; NCP; CCP; BO)																									
Lebanon (NA, NCP, CCP)																									
Malta (NA, NCP, CCP)																									
Palestine (NA, NCP, CCP)																									
Portugal (NA, NCP, CCP)																									

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Spain (NA, NCP, CCP; BO)																										
Tunisia (NA, NCP, CCP)																										
Italy (NCP, CCP)																										

¹ For each factor, the risk has been valued by a scale which guarantees a maximum score for the inherent risk of 100%. In this case, there are 6 risk factors, therefore, the scale is the following: High=16.67%, Medium/High=13.34%, Medium=10.00%, Medium/Low=7.50%, Low=5.00%.

² For each factor, the risk has been valued by a scale which guarantees a maximum score for the control risk of 100%. In this case, there are 9 risk factors, for detail see note n.8 and n.9.

³ The total score for the control risk is the sum of the values of each of the factors of control risk.

⁴ The complexity may be due to the number of subjects involved.

⁵ The complexity of the operations may be related to public procurement, to State aid, and to the high number of the subjects involved in the operations.

⁶ Beneficiaries with no experience with the Funds Regulations and/or beneficiaries of Funds with high rates of errors in the previous audit.

⁷ The specific situation related to the human resources allocated to the Authority of the Programme, as in the previous paragraphs.

⁸ In this case, the scale is the following: High=20.00%, Medium/High=16.00%, Medium/Low=9.00%, Low=6.00%.

⁹ The assessment is performed on the basis of the results of the audit performed in relation with the previous accounting period. In this case, the scale is the following: High=10.00%, Medium/High=8.00%, Medium/Low=4.50%, Low=3.00%