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REGIONE AUTÒNOMA DE SARDIGNA
REGIONE AUTONOMA DELLA SARDEGNA



NOTE ON 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. 36 of 18 January 2019

Reference Period: 1 July 2017 - 30 June 2018

To the European Commission
Directorate General for Neighbourhood and Enlargement Negotiations

1. INTRODUCTION

I, the undersigned Enrica Argiolas, representing the Audit Authority for the **ENI CBC Mediterranean Sea Basin programme 2014-2020 Programme**, responsible under Article 28.6 (a) and Article 68.4 of Regulation (EU) No 897/2014 for providing an audit opinion on whether:

- 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;
- the audit work puts in doubt the assertions made in the management declaration referred to in Article 68.2 (b) of Regulation (EU) No 897/2014.

2. SCOPE LIMITATION

Considering that, by the time of this document:

- the designation process under Article 25 of Regulation (EU) No 897/2014 is pending;
- due to the limited amount of expenses (dealing with Technical Assistance costs only), the Managing Authority has decided not to submit to the Audit Authority the following documents:
 - the programme accounts for the accounting year (Article 68 2 (a) of Regulation (EU) No 897/2014);
 - a management declaration signed by the representative of the Managing Authority (Article 68 2 (b) of Regulation (EU) No 897/2014), confirming that:
 - the information is properly presented, complete and accurate;
 - the expenditure was used for its intended purpose;
 - the control systems put in place give the necessary guarantees concerning the legality of the underlying transactions;



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- an annual summary of the controls carried out by the Managing Authority, including an analysis of the nature and extent of errors and weaknesses identified in systems, as well as corrective action taken or planned (Article 68 2 (c) of Regulation (EU) No 897/2014);
- the accounts of the programme as per Article 68 (2) (a) of Regulation (EU) No 897/2014 for the reporting year should be considered then as an estimation only.

3. DISCLAIMER OF OPINION

According to the introduction and scope limitation, the Audit Authority has not received sufficient and appropriate audit evidence.

As a consequence, we cannot express an audit opinion confirming that:

- the accounts give a true and fair view, the related transactions are legal and regular and the control systems properly put in place function ;
- the audit work cannot put in doubt the assertions made in the management declaration referred to in Article 68.2 (b) of Regulation (EU) No 897/2014, since the document is missing.

Cagliari, 18 January 2019

The Audit Authority
Enrica Argiolas