



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
REGIONAL AND URBAN POLICY
The Director-General

Brussels, 3 November 2023
REGIO.EMPL.DAC.7/AK/ym

Subject: EASE 2023/5311

Dear Mr Bernales Mendaza,

We refer to your request registered under the above-mentioned reference number.

We regret to inform you that the Commission does not hold any documents that would correspond to the description given in your application.

The description given in your application of 14/09/2023 and your reply of 18/10/2023 (following our request for clarification of 13/10/2023) did not enable us to identify concrete document which would correspond to your request (you asked for a document containing a procedure for the managing authority to disagree with the audit authority's final opinion stemming from the audit of operations).

Please note that, according to Article 77 of Regulation (EU) 2021/1060¹, audit work of the audit authority shall be carried out in accordance with internationally accepted audit standards. Such standards require effective communication with audited entities throughout the audit process². Also, according to Article 69(1) of Regulation (EU) 2021/1060, it is a responsibility of Member States to have management and control systems for their programmes, including ensuring appropriate procedures. You might therefore wish to address your request to the relevant authorities of a Member State.

(¹) Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy.

(²) For example, requirement 96 of standard ISSAI 4000 requires responses from an audited entity to be incorporated in an audit report, as appropriate.

Bernales Mendaza, Francisco, ask+request-13506-18685990@asktheeu.org

As specified in Article 2(3) of Regulation (EC) No 1049/2001, the right of access as defined in that regulation applies only to existing documents in the possession of the institution. Given that no such documents, corresponding to the description given in your application and your subsequent clarification, are held by the Commission, the Commission is not in a position to fulfil your request.

In accordance with Article 7(2) of Regulation (EC) No 1049/2001, you are entitled to make a confirmatory application requesting the Commission to review this position.

Such a confirmatory application should be addressed within 15 working days upon receipt of this letter to the Secretariat-General of the Commission at the following address:

European Commission

Secretariat-General

Transparency, Document Management & Access to Documents (SG.C.1)

BERL 7/076

B-1049 Brussels

or by email to: sg-acc-doc@ec.europa.eu

Yours sincerely,

Electronically signed

Themis CHRISTOPHIDOU