

(On the Statutory Auditor's letterhead)

(Insert the appropriate information in the spaces indicated in square brackets)

CERTIFICATION REPORT ON EXPENDITURE INCURRED FOR THE IMPLEMENTATION OF THE PROJECT WITH LOCAL PROJECT CODE (CLP) [] REPORTED BY THE IMPLEMENTING ENTITY [] FOR THE PERIOD []

To the attention of:

Implementing Entity
[]

Italian Ministry of Health

The undersigned [], tax code [], born in [] on [], in his/her capacity as statutory auditor registered since [] in the Register of Statutory Auditors pursuant to Legislative Decree no. 39 of January 27 2010, as amended and supplemented, held by the Ministry of Economy and Finance, registration number [], in execution of the engagement conferred by the implementing entity [] with registered office in [], Street [] No. [], ZIP Code [], Tax Code [], VAT No. [], has carried out the required verification procedures, as agreed in the engagement letter signed on [] (hereinafter the "Engagement Letter"), on the administrative and accounting documentation relating to the expenditure incurred for the implementation of the project with code [] (hereinafter the "Project") included in the financial report for the period [] (hereinafter the "Financial Report") submitted by the Implementing Entity [] and therefore issues this certification report in accordance with Article 8, paragraph 2, of the Agreement entered into with the Ministry of Health governing the implementation of the Project (hereinafter the "Agreement").

1. Purpose of the engagement, applicable standards, regulatory framework and reference guidelines

The engagement was carried out in compliance with:

- a) the terms and conditions set out in the engagement letter entered into between the undersigned and the Implementing Entity;
- b) the criteria established by the technical standards set forth in the national and international auditing standards applicable to engagements of this nature, taking into account the specific characteristics of the Project and of the Implementing Entity;
- c) the Code of Ethics for Professional Accountants ("IESBA Code") issued by the International Federation of Accountants (IFAC).

As agreed, the procedures were performed solely for the purpose of providing the Italian Ministry of Health with information necessary to assess whether the costs declared in the financial report subject to verification – attached to this report – comply with the rules and operational procedures set out in the applicable European and national legislation in force, the relevant implementing measures, including the Circulars issued by the Ministry of Economy and Finance – State General Accounting Department (MEF-RGS)

concerning the monitoring, reporting and control of PNRR/PNC interventions, and other binding acts, with particular reference to the Public Notice for the submission and selection of research projects to be funded under the “Innovative Health Ecosystem” initiative – Investment E.3 of the Complementary Plan to the National Recovery and Resilience Plan (hereinafter the “Notice”), published on 9 May 2022, the Agreement, the Guidelines on the eligibility criteria for expenditures, the Circular Notes of the Ministry of Health ref. no. [] dated [], and the FAQs published on the website <https://hd.cbim.it/support/solutions/202000104394>.

The undersigned is not responsible for the adequacy or appropriateness of the procedures performed and cannot exclude that, had additional procedures or an audit of the Implementing Entity’s financial statements been carried out, further matters might have come to your attention.

2. Sources of information

This report is based on the documentation and information provided by the implementing entity in response to specific inquiries, as well as on documentation and information obtained or extracted from its information and accounting systems.

3. Verification procedures performed

In accordance with the mandate received, the undersigned has examined all supporting documentation and has carried out all the procedures listed in the attached checklists, which set out any issues identified and the completion of which constitutes a prerequisite for the issuance of this certification.

For the purposes of performing the aforementioned procedures, the undersigned applied auditing techniques including inspection, direct observation, inquiry, confirmation, recalculation, reperformance of controls, and analytical review.

Based on the outcome of the above procedures, it is concluded that the Implementing Entity has made available to the undersigned all documentation and accounting information necessary for the performance of the requested procedures.

4. Results of the verification procedures performed

Following completion of the verification procedures, the undersigned

CERTIFIES THAT:

- a) the administrative and accounting regularity of the expenditure declared in the financial report subject to review has been verified;
- b) such expenditure complies with the applicable European Union and national legislation in force;
- c) the conditions and requirements set forth in the Public Notice, the Agreement, the Guidelines on eligibility criteria for expenditure, and the published FAQs have been duly complied with;
- d) such expenditure is consistent with the activities carried out and the results achieved;

(Where applicable)

Subject to the exceptions set forth below:

Description of exception	Corresponding amount, if any	Significance and degree of systematic nature of the identified issue	Counter-arguments of the Implementing Entity (if requested/provided)
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5. Additional observations

In addition to reporting on the results of the audits conducted, the auditor intends to provide the following general observations:

- a) [_____]
- b) [_____]
- c) [_____]

6. Limitations on the use and disclosure of this report

This report relates exclusively to the above-specified reporting and not to any other financial statements or the accounts of the Implementing Entity.

This report is issued solely for the purpose indicated in Section 1 and for the exclusive use of the Implementing Entity and the Ministry of Health. It may not be used for any other purpose, nor disclosed to third parties, except for those entitled to access it under applicable law and/or pursuant to the terms set forth in the Notice and the Agreement, in particular the project Coordinator/Hub [_____], which shall forward it to the Italian Ministry of Health, as well as other Authorities/Control Bodies involved, in any capacity, in the monitoring of interventions financed under the resources of the National Recovery and Resilience Plan.

The undersigned, fully aware of the criminal liability and related penalties provided under Article 76 of Presidential Decree No. 445 of 28 December 2000 for the making of false statements,

DECLARES

Pursuant to and for the purposes of Articles 46 and 47 of the aforementioned Decree, that there are no existing, including potential, situations of conflict of interest and/or incompatibility with the Implementing Entity regarding the performance of the assignment for the preparation of this report, in accordance with the provisions of Article 10 of Legislative Decree No. 39/2010, as amended.

The total fee agreed for the issuance of this report amounts to Euro [_____] (excluding VAT, if applicable, and social security contributions borne by the Entity pursuant to specific legal provisions).

Place, Date
Firm

Legal Name of the Audit

Full Name of the Appointed
Auditor

Signature

A copy of a valid identity document is attached to this report (a copy of the document is not required if the report is digitally signed).

This report consists of [____] pages, including the annexes.

Annexes:

- Financial report of the project with code [____] **for the period** [];
- Project summary sheet;
- Checklist of the documentation examined;
- Checklist of the audits conducted.