
AUDITOR'S REPORT TO THE FINANCIAL STATEMENTS FOR THE YEAR 2022

To Members and Associates of the

L.V.I.A.

Associazione Internazionale Volontari Laici / International Association of Lay
Volunteers

I, the undersigned Valter FRANCO, registered with the ODCEC (Order of Chartered Accountants and Tax advisors) of Cuneo under No. 43/a and in the Register of Auditors, as auditor of the

LVIA – Associazione Internazionale Volontari Laici

based in Cuneo, Via Mons. D. Peano 8/b

having examined the financial statements for the financial year 2022, as prepared by the Administrative Body, set out in the text that follows my report.

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The statutory audit function provided for in Article 31 of Legislative Decree No. 117/2017 and pursuant to Article 2409-bis of the Civil Code was conferred on the undersigned, who periodically verified the regular keeping of the Association's accounts and the correct detection of the management facts. The activity carried out randomly did not reveal any irregularities, so I, the undersigned, also certify that the books and accounting records are kept properly.

In relation to the data highlighted in the draft budget for the financial year ended 31 December 2022, drawn up in accordance with the model provided for in the Decree of the Ministry of Labour and Social Policies dated 5 March 2020, which is submitted to your approval, I confirm their correspondence to the results of the accounting records, where necessary appropriately reclassified.

With regard to the audit of the draft budget, stating that the Administrative Body is responsible for its drafting, since the Auditing Body is liable for the professional judgment expressed below, I state that the examination has been carried out in accordance with the procedures defined in the audit principles and criteria; in particular, the activity has been planned and carried out in order to acquire the

necessary elements to ascertain whether the draft budget is vitiated by significant errors and whether it is overall reliable.

With regard to the judgment relating to the financial statements of the previous financial year, whose data are presented for comparative purposes in order to comply with the legal obligations, reference is made to the judgment expressed by the undersigned on the matter.

The review process developed into two distinct phases:

- the first involved the examination, with the carrying out of random checks, of the evidence of the data presented, in particular for the balance sheet items considered to be the most significant and relevant, and of the statement of the Administrative Body regarding the completeness and veracity of the information presented in the financial statements;
- the second concerned the assessment of the adequacy and correctness of the accounting criteria used and the reasonableness of the estimates adopted by the Administrative Body, as set out in the Mission Report.

I therefore consider, on the basis of the activity carried out, that I can affirm a reasonable conclusive judgment that the examined draft budget for 2022 is clearly drawn up and represents in a truthful and correct manner the financial position and the economic result.

Finally, it is also considered that the Mission Report provides adequate information on the activity carried out during the financial year also with regard to financial activities, these latter most illustrated in the Social Report, object of a specific advice of the undersigned.

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On the basis of the above considerations, I hereby express my advice in favour of the approval of the financial statement as at 31 December 2022, sharing the criteria adopted for its establishment.

Cuneo, 19 June 2023



ISTITUTO NAZIONALE
REVISORI LEGALI

