
AUDITOR'S REPORT TO THE FINANCIAL STATEMENTS FOR THE YEAR 2022
pursuant to Article 14 of Legislative Decree No. 39 of 27 January 2010

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 pursuant to Article 14 of Legislative Decree No. 39 of 27 January 2010.

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The examination was carried out in accordance with audit principles along with planning of the activity in order to acquire the necessary elements to ascertain whether the draft budget is vitiated by significant errors and whether it is overall reliable, considering the size and organisational structure of the Association.

I consider that the checks carried out provide a reasonable basis for the expression of the present professional judgment.

The sections of the balance sheet and the management report present the values of the previous financial year, for comparative purposes, on which I, the undersigned, expressed positively.

The audit procedure included the examination, on the basis of random checks, of the evidence supporting the balances and the information contained in the financial statements, as well as the adequacy and correctness of the accounting criteria used, including the conversion into euro of the amounts of foreign projects, as well as the reasonableness of the estimates made by the Administrative Body, applying the criteria set out in the Mission Report.

On the basis of the checks carried out and the findings, I note that the draft budget corresponds to the results of the accounts and that the Balance Sheet and Management Report were drawn up in accordance with the model set out in the Decree of the Ministry of Labour and Social Policies dated 5 March 2020, as well as for the previous financial year.

In particular, my work concerns as follows:

- a) on the basis of the elements acquired, I can state that the drafting principles established by the Civil Code have been respected in the preparation of the financial statements, and in particular the principle of prudence in assessments and the principle of economic competence;
- b) the books and associative registers made available and examined during the periodic checks are kept in accordance with the provisions of the current legislation; it was noted that the association's accounts were kept regularly, as well as the correct recording in the accounting records of the facts characterising the management;
- c) the criteria adopted in the preparation of the draft budget and set out in the Mission Report comply with the requirements of the Civil Code and provide a true and correct representation of the balance sheet and the management report of the association;
- d) I confirm that there have been no exceptional cases involving disapplying individual legal provisions regarding true and correct representation and/or assessment criteria;
- e) on the basis of the evidence acquired and the checks carried out, I can therefore affirm that there is a prerequisite for continuity of association.

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With regard to the above, in my advice, the balance sheet and the management report for the financial year 2022, together with the relative Mission Report of the "LV.I.A. – Associazione Internazionale Volontari Laici" in question, are clearly drawn up and represent in a truthful and correct manner the financial and

economic situation as well as the economic result of the Association, in accordance with the rules and accounting principles adopted for the preparation of the financial statements.

Cuneo, 19 June 2023



ISTITUTO NAZIONALE
REVISORI LEGALI

Walter Franco