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Chartered Accountant and Statutory Auditor
Technical Advisor to Judge

Dr. Annalisa Forte

Chartered Accountant and Statutory Auditor

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AUDITOR'S REPORT FOR THE FINANCIAL YEAR 2021
pursuant to Article 14 of Legislative Decree of 27 January 2010, No. 39

To the Members and Associates of the
L.V.I.A.
International Association of Lay Volunteers

The undersigned, Valter FRANCO, registered with the ODCEC of Cuneo under no. 43/a and in the Register of Auditors, as auditor of the

L VIA – International Association of Lay Volunteers
based in Cuneo, Via Mons. D. Peano 8/b

having examined the financial statements for the 2021 financial year, as prepared by the Administrative Body, sets out in the text below his report. 27 January 2010 no. 39.

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Our examination was conducted according to the established principles of audit with activity planning in order to acquire the necessary elements to ascertain whether the draft financial statements are flawed by significant errors and if the same is as a whole reliable, considering the size and organizational structure of the Association.

It is assumed that the work performed provides a reasonable basis for the expression of this professional judgement.

The sections of the financial statements, balance sheet and management statement, present the values of the previous year, for comparative purposes, on which the previous auditor had expressed a positive opinion on 13 May 2021.

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

On the basis of the checks carried out and the investigations carried out, we note that the draft financial statements correspond to the accounting results and that the Balance Sheet and Management Statement drawings have been drawn up according to the model indicated in the Decree of the Ministry of Labour and Social Policies of 5 March 2020, as well as in relation to the previous year.

In particular, we specify the following:

- a) on the basis of the elements gathered during the year, it can be affirmed that the preparation of the financial statements complied with the drafting principles established by the Civil Code, and in particular the principle of caution in evaluations and the principle of economic competence;
- b) the books and association registers made available to us and examined during the periodic audits are kept in accordance with the provisions of current legislation; we have also verified the regular keeping of the association accounts, 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 financial statements and set out in the Mission Report comply with the provisions of the Civil Code and therefore allow for a true and fair view of the financial position and management statement of the association to be provided;
- d) we can confirm that there have been no exceptional cases that require individual legal provisions to be waived in relation to the true and correct representation or in relation to the evaluation criteria;
- e) based on the acquired elements and the controls carried out, we can affirm that the condition of associative continuity exists.

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In view of the above, in our opinion, the financial statements for 2021 and the related Mission Report of the "LV.I.A. - International Association of Lay Volunteers" in question are drawn up clearly and represent in a truthful and

correct manner the financial position and the economic result of the Association, in accordance with the rules and accounting principles adopted for the preparation of the financial statements.

Cuneo, 11 May 2022



ISTITUTO NAZIONALE
REVISORI LEGALI