

To the Board of EPOA

Financial Audit Report for EPOA

As the appointed auditor for EPOA, I have examined the association's financial report for the fiscal year ending December 31, 2023. This audit includes a review of the statement of cash flows, bank account balances, and savings accounts. The financial statements and accompanying documentation have been prepared under the responsibility of EPOA's board, with the purpose of this report being to provide an informed opinion on the accuracy and effectiveness of the methods used to represent the association's financial position and performance.

The audit was conducted through a review of relevant documents, primarily the bank statements, which form the foundation of the financial reports.

The scope of the audit included:

1. **Verification of Evidence:** Examining, on a test basis, supporting evidence for amounts shown in the bank statements.
2. **Cross-Referencing of Records:** Conducting a test-based comparison between the items on the financial report and selected payment records.
3. **Assurance of Bookkeeping Accuracy:** Confirming that EPOA's bookkeeping is managed through the Java-EÜR tool, ensuring accurate and compliant recording of entries.
4. **Assessment of Presentation:** Evaluating the clarity and transparency of the overall financial statement presentation.

I believe that the procedures carried out provide a reasonable basis for forming my opinion.

Audit Opinion:

In my opinion, the financial statements for the year 2023 present a true and fair view, in all material respects, of EPOA's financial performance and position as of January 1, 2024.

Milan, 28th of October, 2024

ROBERTO MUZZETTA

