

## ANNUAL OPINION

PURSUANT TO ARTICLE 62(1)(d)(ii) OF COUNCIL REGULATION (EC) No 1083/2006 AND  
ARTICLE 18(2) OF COMMISSION REGULATION (EC) No 1828/2006

To:  
the **European Commission's Directorate General for Regional Policy**  
and **Directorate General for Employment, Social Affairs and Inclusion**

### INTRODUCTION

I, the undersigned, representing the European Funds Audit Department of the Ministry of Finance as the Audit Authority, have examined the functioning of the management and control systems under the Operational Programmes "Human Resources and Employment" No 2007LV051PO001 (ESF), "Entrepreneurship and Innovations" No 2007LV161PO001 (ERDF) and "Infrastructure and Services" No 2007LV161PO002 (ERDF and CF) for the period from 1 July 2010 to 30 June 2011, in order to issue an opinion on whether the systems functioned effectively so as to provide reasonable assurance that statements of expenditure presented to the Commission are correct and, as a consequence, reasonable assurance that the underlying transactions are legal and regular.

### SCOPE OF THE EXAMINATION

The examination was carried out in accordance with the audit strategy in respect of these programmes during the period from 1 July 2010 to 30 June 2011 and reported in the attached Annual Control Report pursuant to Article 62(1)(d)(i) of Council Regulation (EC) No 1083/2006.

There were no limitations on the scope of the examination.

### OPINION

Based on the examination referred to above, it is my opinion that, for the abovementioned period, the management and control system established for the Operational Programmes "Human Resources and Employment" No 2007LV051PO001 (ESF), "Entrepreneurship and Innovations" No 2007LV161PO001 (ERDF) and "Infrastructure and Services" No 2007LV161PO002 (ERDF and CF) for the period from 1 July 2010 to 30 June 2011 complied with the applicable requirements of Articles 58 to 62 of Council Regulation (EC) No 1083/2006 and Section 3 of Commission Regulation (EC) No 1828/2006 and functioned effectively so as to provide reasonable assurance that statements of expenditure presented to the Commission are correct and, as a consequence, reasonable assurance that the underlying transactions are legal and regular.

23 December 2011

Head of Audit Authority



Nata Lasmane