CORTE DEI CONTI

SEZIONE DI CONTROLLO PER GLI AFFARI EUROPEI E INTERNAZIONALI

CERTIFICAZIONE DEL BILANCIO 2025 DEL FONDO FIDUCIARIO *OCEAN OBSERVING NETWORK* *(OON)* AMMINISTRATO DALL'ORGANIZZAZIONE MONDIALE DELLA METEOROLOGIA (WMO- OMM)

delib. 19 giugno 2026, n. 12

CORTE DEI CONTI

DELIBERAZIONE

CORTE DEI CONTI

SEZIONE DI CONTROLLO PER GLI AFFARI EUROPEI E INTERNAZIONALI

camera di consiglio del 19 giugno 2026

presidente Antonio Mezzera

componenti Giancarlo Di Lecce, Gian Luca Calvi, Igina Maio, Vanessa Pinto

* * *

Visto il mandato di revisore esterno dell'Organizzazione mondiale della meteorologia (Wmo-Omm), conferito alla Corte dei conti italiana dal Consiglio esecutivo della stessa organizzazione;

visti i principi internazionali di audit applicabili all'attività delle Istituzioni superiori di controllo;

visto il bilancio del 2025 del fondo fiduciario *Ocean Observing Network (Oon)* amministrato dal Wmo-Omm e il relativo rapporto di audit;

vista l'ordinanza n. 6/2026 di convocazione della camera di consiglio della Sezione;

udita la relatrice Vanessa Pinto;

DELIBERA

di approvare il rapporto di audit citato, disponendone la trasmissione al presidente della Corte dei conti.

La relatrice	Il presidente
Vanessa Pinto	Antonio Mezzera

Depositata in Segreteria il 3 luglio 2026.

Il dirigente

Iosè Guzzo

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Hanno collaborato: Flavio Giuseppone e Anna Russo.

Corte dei conti

AUDIT REPORT

Opinion

We have audited the Financial Statements of the Ocean Observing Network (Oon) Trust Fund, which comprise the Statement of Financial Position as at 31 December 2025, the Statement of Financial Performance, the Statement of Changes in Net Assets/Equity, the Statement of Cash Flow and the Statement of Comparison of Budget and Actual Amounts for the year then ended, and the accompanying Notes, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Oon, as at 31 December 2025, and its financial performance, its changes in net asset/equity, its cash flows and its comparison of budget and actual amounts for the Regular Programme General Fund for the year then ended, in accordance with International Public Sector Accounting Standards (Ipsas) and the Wmo Financial Regulations and Rules.

Basis for Opinion

We conducted our audit in accordance with the International Standards of Supreme Audit Institutions (Issais). In the field of financial statements audit, the Issais are a direct transposition from the International Standards on Auditing (Isas). The Corte dei conti applies the provisions of the Isas in so far as they are consistent with the specific nature of its audits. Our responsibilities under these standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of this report. We are independent of the Oon in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Nations system, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Secretariat for Financial Statements

The Wmo Secretariat is responsible for the preparation and fair presentation of the financial statements in accordance with Ipsas and Wmo's Financial Regulations, and for such internal control as the Secretariat determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, it is the Secretariat's responsibility to assess the Oon's ability to continue operating, to disclose, where appropriate, matters related to going concern and to use the going concern basis of accounting.

Those charged with governance are responsible for overseeing the Oon financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Corte dei conti's objectives are to obtain reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes its opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Isas will always detect any material misstatements that may exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Isa standards, we exercise professional judgment and maintain professional scepticism throughout the audit.

In addition:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of elements of internal control relevant to the audit, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Oon’s internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Secretariat.
- We conclude on the appropriateness of the use by Secretariat of the going concern basis of accounting and, based on the audit evidence obtained, and on the existence or not of a material uncertainty related to events or conditions that may cast significant doubt on the Oon’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause Oon to cease its operation.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Guido Carlino
President of the Corte dei conti