



Co-funded by the European Union

Estonian EU External Border Programme 2014-2020

Project No:	ERR277
Project full name:	TA 2023 JTS
Project acronym:	TA 2023
Project Partner Name (LP):	State Shared Service Center
Thematic objective:	Technical assistance
Audit No:	EVP-16/2025
Audited organization:	State Shared Service Center

Final audit report

18.02.2025

SUMMARY OF AUDIT RESULTS

Audit outcome:

Based on the audit work performed, the auditors have obtained reasonable assurance that the expenditure declared is in all material aspects legal and regular and in compliance with the programme rules.

Audit opinion¹:

➤ No findings.

The project audit has been carried out in compliance with the International Standards for the Professional Practice of Internal Auditing.

We wish to thank the auditee for the assistance and cooperation provided during the audit.

We confirm that the final audit report consists of **6** pages.

¹ **Significant findings** are those that have or may have a financial impact (i.e. ineligible expenditure). **Non-significant findings** are those that have no financial impact but whose correction will help the beneficiary to lower risks while implementing the project.

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PART A

1. Audit object and audited expenses

1.1 GENERAL INFORMATION ABOUT THE AUDIT	
Project name:	TA 2023 JTS
Project acronym:	TA 2023
Project number:	EVP-16/2025
Strategic and thematic objective:	Technical assistance
Beneficiary audited (LP):	State Shared Service Center
Contact person of the beneficiary:	Riina Vaap, Joint Technical Secretariat
Date of subsidy contract:	N/A – technical assistance
Audit scope	Report 1.1, 01.01.2023-30.06.2023, 139 462,16€; Report 2.1, 01.07.2023-31.12.2023, 150 864,49€.
1.2 INFORMATION ABOUT THE AUDIT	
Basis:	<ul style="list-style-type: none"> - Agreement on financing and implementation of Cross-Border Cooperation Programme “Estonia-Russia” 2014-2020. - Audit Authority’s work plan for 2025.
Objective:	<p>To provide an audit opinion that:</p> <ul style="list-style-type: none"> - The operation was selected in accordance with the selection criteria for the cross-border programme. - The expenditure declared to the participating nations and the Commission corresponds to the accounting records and that the required supporting documentation demonstrates an adequate audit trail. - For expenditure declared to the participating nations and the Commission, outputs and results underpinning payments to the beneficiary have been delivered.
Persons carrying out the audit:	<p>Kadri Kustola-Vaikla, Financial Control Department, Audit Unit II, auditor</p> <p>Mailis Palmiste, Financial Control Department, Audit Unit II, auditor</p>
Audit duration:	27.01.2025 - 18.02.2025
Methodology:	Audit manual of the Programme
Audit procedures performed at the beneficiary audited:	<p>During the desk-based check, interviews were conducted with the people involved in project implementation and analysis/evaluation were made of the following:</p> <ul style="list-style-type: none"> - project’s actual implementation. - documentation related to project implementation.

	<ul style="list-style-type: none"> - eligibility of costs. - arrangement of bookkeeping related to the project. - existence of co-financing. - use of the logos. 		
Sampling methodology	<ul style="list-style-type: none"> - population size 290 326,65€ - monetary unit sampling - sample size 74 687,58€ (no sample expansion used) 		
1.3 AUDITED EXPENSES			
Total amount of certified expenses subject to auditors' opinion based on cost documents:	74 687,58€		
Size of the sample (%)²:	25,73%		
Ineligible expenditure identified (EUR): 0 €			
	EU contribution	National public contribution	Total
Ineligible amount (EUR):	0€	0€	0€
Ineligible amount outside the audit scope (EUR):	0€	0€	0€
Error rate (%)³:	0%		

2. Limitations

The audit procedures were carried out in compliance with internationally accepted auditing standards⁴ and the audit report was prepared using the principles of independence and objectivity.

Auditors conclude that all data presented during the audit and other oral and written information made available during the audit presents a true and fair view of the activities performed during the project implementation and is sufficient to provide an opinion about the project. In the case of additional information that was not provided or was not known to auditors, the conclusions reached by auditors might have been different.

² If a sample was not used for auditing, the size of the sample is the total population in euros and the share of audited expenses to total population is 100%.

³ Share of ineligible expenses to audited expenses (%). If a sample was used for auditing, the share of ineligible expenses to the sample size shall be used.

⁴ The International Professional Practices Framework (IPPF) of the Institute of Internal Auditors.

PART B

AUDIT FINDINGS

1. Use of funding as intended

The technical assistance has been used in material aspects in the intended manner, in a reasonable and efficient way and in accordance with the requirements laid down with the programme documents.

2. Accuracy of bookkeeping records

The bookkeeping records for the project are in all material aspects in compliance with the current legislation.

3. Amount and timing of funding

The granting of funding has in all material aspects been made available in the amount foreseen and on time, and the co-financing has been guaranteed.

4. Carrying out of public procurements

No public procurements were audited.

5. Granting of state aid

The project does not involve state aid.

6. Communication and publicity

When informing and disclosing the use of funding, the beneficiary has in all material aspects followed the current legislation.

We confirm that the final audit report has 6 (six) pages.

Audit manager:

Kadri Kustola-Vaikla

Auditor

Audit supervisor:

Henry Kibin

Advisor

Tallinn, 18.02.2025