



EUROPEAN COMMISSION
DIRECTORATE-GENERAL MIGRATION AND HOME AFFAIRS

Directorate E : Migration and Security Funds
The Director

Brussels,

Mr Lauri Lugna

Secretary General,
Estonian Ministry of the Interior
Pikk 61 15065 Tallinn
Estonia

Subject: Clearance of accounts decision for financial year 2014 and 2015 of the Asylum, Migration and Integration Fund - ESTONIA

Dear Mr Lugna,

Pursuant to Article 45 of Regulation (EU) No 514/2014, the clearance of accounts decision for the financial years 2014 and 2015 should cover the completeness, accuracy and veracity of the accounts submitted. According to Article 1(5) of Implementing Regulation (EU) No 2015/378, the Commission should inform the Member State of its decision on the payment of the annual balance, including the reasons for any accounts or amounts in the accounts not paid.

This letter confirms that the accounts of Estonia for the financial years of 2014 and 2015 for the Asylum, Migration and Integration Fund will be proposed for full clearance for the amount of EUR 486 267,41. After the 2015 annual pre-financing payment (EUR 304 697,31) is cleared this will result in a payment of EUR 181 570,10.

The results of the verifications carried out by the Commission services of the information submitted for the clearance of accounts for 2014 and 2015 under the Asylum, Migration and Integration Fund are notified in the Annex to this letter.

Kindly note however that this letter in no way constitutes a commitment on the part of the Commission since the formal adoption of the clearance Decision still has to take place.

This financial clearance is without prejudice to decisions taken subsequently following any conformity audit regarding the accuracy of the information provided by the Member State.

Finally please note that where payments made by the Responsible Authority are reported in subsequent accounts and not in the annual accounts during which they were made, the Commission shall use the date of the reporting as the date initialling the 36 months period referred to in Article 47(5) of Regulation (EU) No 514/2014.

Ms Stephanie Hardy (Stephanie.hardy@ec.europa.eu) is available for further information.

Yours sincerely,

e-Signed

Matthias Oel

Annex: Recommendations for the next accounts of Estonia under the Asylum, Migration and Integration Fund

c.c.: Mr Kaido TEE (kaido.tee@mfa.ee) JHA counsellor, Permanent Representation of Estonia to the European Union

ANNEX

Recommendations for the next accounts of Estonia under the Asylum, Migration and Integration Fund

The Responsible Authority is kindly reminded:

- of the minimum percentage of financial and operational on-the-spot controls (art.3 (3) and art.5 (2) of Regulation 840/2015) as set out in the note AMIF-ISF/2016/2;
- to fill in for the next accounts: Annex III, A "Final audit report summaries" regarding all audits (including those performed by the Audit Authority) (Regulation 377/2015);
- to provide more detail on their control strategy (objectives and scope of the controls, risk assessment method, sampling methodology, and organisational aspect as to the timing of the controls, reporting and follow-up of procedures) which should be communicated to the Audit Authority;

The Audit Authority is kindly asked to provide details of their audit strategy and plan to audit an appropriate sample of expenditure, and the audit approach for the system audits, re-performance of the controls carried out by the Responsible Authority, project audits and audits of accounts.