



***Audit of the description of the management
and control system of the State Shared
Service Centre as a national coordination unit***

Audit no JKS-3/2025

Final report

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REPUBLIC OF ESTONIA
MINISTRY OF FINANCE

The final audit report will be delivered to:

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SUMMARY

The Financial Control Department of the Ministry of Finance (hereinafter FCD) conducted an audit in accordance with the 2025 work plan to assess the description of the management and control system (hereinafter system description) prepared by the State Shared Service Centre (hereinafter SSSC) as the national coordination unit (hereinafter NCU) for the implementation of the Swiss–Estonian cooperation programme for the programme period 2022–2029.

Successful implementation of the programme requires reliable management and control systems that ensure the targeted and transparent use of the grants. According to Article 9(1) of the Swiss regulation¹, the main objective of system-level audits is to ensure that the management and control systems of the partner country function effectively and are in accordance with the Framework agreement and the national law of the partner country.

As the system descriptions approved by the National Coordination Unit and the programme operators are new, the Audit Authority does not consider it appropriate to assess the actual functioning of the systems at this stage. Therefore, this audit of the management and control system focuses on checking the compliance of the system description to ensure its compliance with legal requirements and regulatory conditions. This approach allows for early identification of potential shortcomings, prevention of implementation problems and reduction of risks that may arise from inaccurate or incomplete descriptions.

The system description is structured in three parts:

1. Description of the management and control systems of the national coordination unit and the Paying Authority
2. of the Swiss–Estonian cooperation programme.
3. Description of the management and control systems of the support measure “Supporting Social Inclusion” of the Swiss–Estonian cooperation programme.
4. Description of the management and control systems of the support measure “Biodiversity Programme” of the Swiss–Estonian cooperation programme.

The last two descriptions are prepared by support measure according to the tasks and responsibilities of the programme operators (Ministry of Culture and Ministry of Climate).

The objective of the audit was to assess whether the system description prepared by SSSC is:

¹ Regulation on the implementation of the second Swiss contribution to selected member states of the European Union to reduce economic and social disparities within the European Union.

- in accordance with the framework agreement², Swiss regulation, support measure agreements³, support measure implementation agreements⁴, and the cooperation programme regulation⁵;
- structured in a way that provides a sufficient and clear basis for the proper and reliable functioning of management and control systems.

In assessing the system description prepared by SSSC, FCD auditors relied on the above-mentioned legal acts, the system description, and evidence collected during the audit procedures.

SUMMARY OF AUDIT RESULTS

As a result of the audit, auditors concluded that the system description prepared by SSSC as the national coordination unit meets the requirements, but some improvements are necessary (Category II⁶).

During the audit, the following important findings⁷ were made:

Significant finding 1 – The conditions of the Swiss–Estonian Cooperation Programme are incompletely reflected in the payment checklist.

Significant finding 2 – The conditions set out in the support measure agreement conflict with the framework agreement and the Swiss Regulation.

Additionally, a non-significant finding made in the audit is presented in section B of the report.

The audit was conducted in accordance with international standards for the professional practice of internal auditing.

The final audit report will be published on the website of the Ministry of Finance.

The audit team thanks the employees of SSSC for their pleasant cooperation and assistance during the audit.

The final report contains 13 pages.

² Framework agreement between the Swiss Federal Council and the Government of the Republic of Estonia on the implementation of the second Swiss contribution to selected Member States of the European Union to reduce economic and social disparities within the European Union.

³ 1) Support measure agreement between the Swiss Agency for Development and Cooperation and the State Shared Service Centre on the support measure Biodiversity Programme, concluded on 30 April 2024. 2) Support measure agreement between the Swiss Agency for Development and Cooperation and the State Shared Service Centre on the support measure Supporting Social Inclusion, concluded on 31 May 2024.

⁴ 1) Agreement on the implementation of the support measure between the National Coordination Unit and the Programme Operator, concluded on 19 December 2024. 2) Agreement on the implementation of the support measure between the National Coordination Unit and the Programme Operator, concluded on 19 November 2024.

⁵ Regulation No. 49 of the Government of the Republic of Estonia of 1 August 2024 „Conditions and procedure for the use of the Swiss-Estonian Cooperation Programme support for the years 2022–2029“.

⁶ Category I – The MCS functions well. No improvements, or only minor improvements are needed.

Category II – The MCS does function. Some improvements are necessary.

Category III – The MCS functions partially. Significant improvements are necessary.

Category IV – The MCS does not function in significant ways.

⁷ Significant findings are those that indicate deficiencies in the management and control systems of the audited entity (e.g., contain a systemic error) that may significantly affect the fulfilment of NCU/PO tasks. Significant findings require prompt response from the management of the audited entity and resolution of the deficiencies indicated in the findings.

Non-significant findings are those that indicate deficiencies in the management and control systems of the audited entity (e.g., contain an incidental error) that do not significantly affect the fulfilment of NCU/PO tasks. Non-significant findings require a response from the management of the audited entity.

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Table of contents

SUMMARY	2
PART A	6
1. SUMMARY OF THE AUDIT	6
2. BACKGROUND INFORMATION	8
PART B	10
FINDINGS	10
<i>Significant finding 1 – The conditions of the Swiss–Estonian Cooperation Programme are not completely reflected in the payment checklist.</i>	<i>10</i>
<i>Significant finding 2 – The conditions set out in the support measure agreement conflict with the framework agreement and the Swiss Regulation.</i>	<i>11</i>
<i>Non-significant finding 1 – Incomplete reflection of requirements in the system descriptions of the programme operators.....</i>	<i>13</i>

PART A

1. Summary of the audit

Basis for conducting the audit	<ul style="list-style-type: none"> - Articles 9.1 and 9.2 of the Regulation on the implementation of the second Swiss contribution to selected Member States of the European Union for the reduction of economic and social disparities within the European Union. - 2025 work plan of the Financial Control Department of the Ministry of Finance.
Auditors	The audit manager is Pilleriin Masing, the lead auditor of the Audit Unit II of the Financial Control Department of the Ministry of Finance. The audit supervisor is Mart Pechter, head of the Audit Unit II of the Financial Control Department of the Ministry of Finance.
Time for conducting audit activities	The audit was conducted between 28.09.2025 and 30.09.2025.
Audit scope	<p>The audit results will provide an assessment of the description of the management and control system prepared by SSSC for the implementation of the Swiss-Estonian cooperation programme in the programming period 2022–2029.</p> <p>The system description is structured in three parts:</p> <ol style="list-style-type: none"> 1. Description of the management and control systems of the National Coordination Unit and the Paying Authority of the Swiss-Estonian Cooperation Programme. 2. Description of the management and control systems of the support measure "Supporting social inclusion" of the Swiss-Estonian Cooperation Programme. 3. Description of the management and control systems of the support measure "Biodiversity Programme" of the Swiss-Estonian Cooperation Programme.
Audit procedures performed	<p>To achieve the audit objective, the auditors performed the following audit procedures:</p> <ol style="list-style-type: none"> 1. Analyzed documents, including the system descriptions prepared by SSSC, the framework agreement, Swiss regulations, inter-agency agreements and relevant national legislation. 2. Compared the system descriptions with the legal framework to assess their compliance with applicable requirements. 3. Documented the results of the analysis and drew conclusions on the compliance of the system descriptions. <p>The audit was conducted based on the methodology set out in the "JKS Audit Manual for the Period 2021–2027" developed by the Financial Control Department of the Ministry of Finance.</p>
Sampling	No sample was drawn during the audit.
Legal framework and key documents on which it was based	<ul style="list-style-type: none"> - Framework agreement between the Swiss Federal Council and the Government of the Republic of Estonia on the implementation of the second Swiss contribution to selected Member States of the European Union to reduce economic and social disparities within the European Union.

	<ul style="list-style-type: none"> - Regulation on the implementation of the second Swiss contribution to selected member states of the European Union to reduce economic and social disparities within the European Union. - Support measure agreement between the Swiss Agency for Development and Cooperation and the State Shared Service Centre on the support measure Biodiversity Programme, concluded on 30 April 2024. - Support measure agreement between the Swiss Agency for Development and Cooperation and the State Shared Service Centre on the support measure Supporting Social Inclusion, concluded on 31 May 2024 - Regulation No. 49 of the Government of the Republic of Estonia of 1 August 2024 „Conditions and procedure for the use of the Swiss-Estonian Cooperation Programme support for the years 2022–2029“ - Agreement on the implementation of the support measure between the National Coordination Unit and the Programme Operator, concluded on 19 December 2024. - Agreement on the implementation of the support measure between the National Coordination Unit and the Programme Operator, concluded on 19 November 2024. - Description of the management and control systems of the National Coordination Unit and the Paying Authority of the Swiss–Estonian Cooperation Programme. - Description of the management and control systems of the support measure “Supporting Social Inclusion” of the Swiss–Estonian Cooperation Programme. - Description of the management and control systems of the support measure “Biodiversity Programme” of the Swiss–Estonian Cooperation Programme. - Rules of Procedure of the Grants Department of the SSSC for the programme periods 2014–2020 / 2021–2027, version 13.
Auditing standards	International Standards for the Professional Practice of Internal Auditing.
Restrictions	<p>According to Article 9.1(1) of the Swiss Regulation, the main objective of system-level audits is to verify that the management and control system(s) of the Partner Country is (are) functioning effectively and in accordance with the Framework Agreement and the national law of the Partner Country.</p> <p>Based on the above, the auditors conclude that all data provided during the audit and other oral and written information accurately and fairly reflect the NCU description of the system and are sufficient to make the assessment stated in the audit objective. In the event of additional information not provided/known to the auditors, the auditors' conclusions could have been different.</p>
Follow-up actions	The auditee must consider the findings and recommendations presented in Part B of the audit report. The national coordination unit will provide feedback on the implementation of the recommendations through SFOS. The final assessment of the implementation of the recommendations will be given by the audit authority. If necessary, a follow-up audit will be carried out.

2. Background information

General information and tasks of the auditee

The Partner State has authorized the SSSC grants development department to act on its behalf as National Coordination Unit of the Swiss – Estonian Cooperation Programme. In addition, SSSC performs the functions of a Paying Authority.

The SSSC is administrated by the Ministry of Finance of the Republic of Estonia. The Grants Development Department is directly subordinated to the Deputy Director General of the SSSC, who shall act as the Head of the National Coordination Unit.

The tasks of the National Coordination Unit are set out in Article 3.3 of the Swiss Regulation:

1. The National Coordination Unit (NCU) as competent authority shall have overall responsibility for reaching the objectives of the Cooperation Programme and shall be accountable to Switzerland in accordance with the Framework Agreement.
2. The NCU shall be the contact point for Switzerland for matters regarding the Cooperation Programme.
3. The NCU shall be responsible for the identification, planning, approval by the Partner State, monitoring, financial management, controlling, evaluation, visibility, reporting and post-completion monitoring of Support Measures.
4. The NCU shall ensure the adoption of the documents necessary for all the Partner State's entities involved in the Cooperation Programme to assume their respective responsibilities and execute their respective tasks, according to the legal framework pursuant to Article 2 of the Framework Agreement.
5. The NCU shall ensure that all the Partner State's entities involved in the Cooperation Programme are fully aware of their responsibilities resulting from the legal framework pursuant to Article 2 of the Framework Agreement and that they can carry out the tasks assigned to them. For this purpose, the NCU shall organize information and capacity building events as necessary.
6. The NCU shall ensure the quality and progress of the Support Measures. To this end, the NCU shall, on a regular basis assess risks arising during the Cooperation Programme and shall take all necessary measures to mitigate the risks.
7. The NCU shall coordinate the Cooperation Programme with the programmes of other donors as well as with the national strategies and their implementation.
8. The NCU shall ensure the efficient and correct use of funds and compliance with the applicable legislation, in particular state aid rules.
9. The NCU shall ensure the provision of co-financing by the Partner State.
10. The NCU shall encourage partnerships and the exchange of expertise between the relevant Executing Agency and Swiss partners or experts, where appropriate.
11. The NCU may delegate its tasks to Intermediate Bodies or other entities. Regardless of such delegation of tasks, the responsibility for the performance of these tasks remains with the NCU.

According to the framework agreement, the following shall perform the functions of the programme operator:

1. In the support measure "Supporting social inclusion", the Ministry of Culture.
2. In the support measure "Biodiversity Programme", the Ministry of Climate.

	<p>According to the Regulation on the Cooperation Programme, the Programme Operator shall perform the following tasks:</p> <ol style="list-style-type: none"> 1. is responsible for the preparation and coordination of the support measure and ensures an effectively functioning management and control system for the support measure. 2. prepares and submits the application for the support measure to the National Coordination Unit. 3. concludes an implementation agreement for the support measure with the National Coordination Unit. 4. prepares and submits reimbursement claims as well as the annual report and final report of the support measure to the National Coordination Unit. 5. plans the information and communication activities of the support measure and carries them out. 6. establishes the steering committee of the support measure, organizes and chairs the meetings of the steering committee, and prepares the minutes of the meetings. 7. approves the directive or agreement referred to in § 6(4) submitted by the Programme Component Operator of the support measure "Supporting Social Inclusion". 8. performs other tasks of the Programme Operator as provided in the Swiss regulation and agreed in the implementation agreement of the support measure.
Previous audits	No previous audits of the management and control system of the Swiss-Estonian cooperation programme have been carried out.

PART B

FINDINGS

Significant finding 1 – The conditions of the Swiss–Estonian Cooperation Programme are not completely reflected in the payment checklist.

According to Article 6.8(3) of the Regulation of the Swiss–Estonian Cooperation Programme, the NCU or its authorized body verifies the invoices and supporting documents received from the implementing bodies, as well as the adequacy of the documentation, to ensure the legality and correctness of the underlying transactions. Pursuant to the Rules of Procedure of the NCU, a payment checklist, applicable to several different funds, is used for verifying the eligibility of payment expenditures.

Absence of references to the legal acts of the Swiss–Estonian Cooperation Programme in the checklist

The structure of the checklist provides that each control question has a reference to the corresponding legal act added, but references to the legal acts of the Swiss–Estonian Cooperation Programme are missing. Although, according to the NCU the checklists are meant to be general and not programme-specific, the auditors find that the absence of references to the legal acts of the Swiss–Estonian Cooperation Programme is not justified. Even more so, the wording of the questions is not formulated on the basis of the requirements set out in the Swiss–Estonian legal framework, and references to the legal acts of other funds do exist on the checklist.

Adding references would increase the clarity and transparency of the control process, as it would allow the controller to unambiguously identify which question applies in the case of the Swiss–Estonian Cooperation Programme. Considering that the wording of the control questions does not directly follow from the Swiss–Estonian legal framework and that the verification of conditions is covered indirectly through the existing questions, the addition of references would create additional assurance. It would allow the controller, if necessary, to quickly find the relevant condition in the legal acts and to assess the expenditures under verification based on the exact wording set out in the regulation.

Incomplete reflection of the conditions of eligibility and ineligibility in the checklist

Within the framework of the checklist questions, compliance with the general principles of eligibility set out in Article 6.2 of the Swiss Regulation is assessed, but the conditions of Articles 6.3–6.6 are not reflected in the checklist questions. These provisions define in more detail which costs are eligible under the preparation, administrative activities and technical assistance of the support measure, and which costs are excluded. The absence of control questions addressing the relevant conditions reduces the assurance that the cost verification process is sufficient and increases the risk that ineligible costs will not be detected. Considering that, according to Article 6.8(3), the obligation to verify costs lies with the National Coordination Unit, it is important that the NCU payment checklist also fully covers the conditions set out in Articles 6.3–6.6.

Risk: If the payment checklist lacks references to the legal acts of the Swiss–Estonian Cooperation Programme and control questions addressing the conditions set out in Articles 6.3–6.6 of the Swiss Regulation, the risk that the assessment of the eligibility of costs is not sufficient and that ineligible costs will not be detected increases.

Recommendation to the National Coordination Unit: We recommend improving the payment checklists by adding references to the relevant provisions of the Swiss–Estonian Cooperation Programme and additionally preparing

control questions that would cover the verification of the eligibility and ineligibility conditions set out in Articles 6.3–6.6.

Comment of the National Coordination Unit:

Thank you for the remark. Unfortunately, the National Coordination Unit cannot agree with it.

To clarify, the structure of the checklist does not mean that each control question is accompanied by a reference to the corresponding legal act; the references provided are of an auxiliary nature. As correctly noted in the remark, the wording of the control questions is not directly based on the legal framework of the Swiss–Estonian Cooperation Programme, but the verification of the conditions is indirectly covered through the existing questions. We have analyzed the questions of the checklist and are convinced that they fully cover the conditions set out in the legal framework of the Swiss–Estonian Cooperation Programme, and therefore the risk that the assessment of cost eligibility is not sufficient and that ineligible costs will not be detected is minimized.

We consider that adding excessive details to the checklist would lead to unreasonable use of the coordinator's working time, as the project coordinator deals with many projects, monitors their support conditions and the respective support agreements.

In drafting the checklist, we have relied on our long-term experience in implementing different programmes and measures and have also considered feedback received from coordinators, according to which the checklists should be as user-friendly, simple and clear as possible and should not contain unnecessary details.

Additional comment of the audit authority:

The auditors maintain their initial position. Although the existing control questions indirectly cover the conditions laid down in the Swiss Regulation, such an approach does not ensure sufficient clarity or an unambiguous link to the provisions of the legal act. Considering that the same checklist is used for several funds, the controller must be able to clearly distinguish which questions apply specifically in the framework of the Swiss–Estonian Cooperation Programme. Adding references would enable the controller to immediately identify which question applies and, if necessary, to consult the respective legal act to see the exact wording.

The same applies to the conditions of eligibility and ineligibility, which are set out in the Regulation in considerably more detail than is reflected in the current control questions. Therefore, it is important to add additional questions to the checklist, or at least references to the relevant provisions, so that all requirements are considered clearly and in full during the verification. This would increase the clarity of the control process and provide assurance that the conditions of the Swiss–Estonian Cooperation Programme are correctly covered in the verification of payments.

Significant finding 2 – The conditions set out in the support measure agreement conflict with the framework agreement and the Swiss Regulation.

According to Article 4.11(3) of the Swiss Regulation⁸, and considering the exceptions laid down in paragraph 4 of Annex 1 to the Framework Agreement⁹, the exact composition of the support measure steering committee and the voting rights of its members shall be determined in the relevant support measure agreement, considering that

- a) the project or programme operator has no voting rights.

⁸ Swiss Regulation Article 4.11(3): The exact composition of the Support Measure Steering Committee and the voting rights of its members shall be defined in the relevant Support Measure Agreement, taking into account that a) the Project Operator or Programme Operator shall not have the right to vote; b) the SCO shall not have the right to vote; c) the NCU and the SCO shall have the right to veto any decision taken by the Support Measure Steering Committee.

⁹ Framework agreement, annex 1, paragraph 4: 1) The following paragraph of Art. 4.11 paragraph 3 b) shall be deleted: The SCO shall not have the right to vote. 2) The following paragraph replaces Art 4.11 Paragraph 3 c) of the Regulations: Decision-making in the Support Measure Steering Committee shall be based on consensus by the members with voting rights.

- b) decision-making in the support measure steering committee is based on the consensus of the members with voting rights.

According to Article 5(4) of the support measure agreements, the programme operators are also designated as members of the steering committee with voting rights. The same is laid down in the orders for the establishment of the steering committees¹⁰. However, this conflicts with the conditions of the Framework Agreement and the Regulation.

According to Article 2 of the Framework Agreement, in the event of conflicts or discrepancies between documents, the following order of precedence shall apply:

- a) the Framework Agreement.
- b) the Regulation and its subsequent amendments.
- c) the support measure agreements or other agreements between the parties arising from the Framework Agreement.
- d) procedures or guidelines adopted by Switzerland after consultation with Estonia.

In determining the composition and voting rights of the steering committees, a situation has therefore arisen where lower-level documents, including the support measure agreements and the orders issued on their basis, conflict with higher-level documents, namely the Framework Agreement and the Swiss Regulation. According to the order of precedence of documents laid down in Article 2 of the Framework Agreement, the Framework Agreement prevails, followed by the Regulation, and therefore granting voting rights to programme operators is not in compliance with the applicable legal framework.

Risk: If the working arrangements of the steering committees' conflict with the applicable legal framework, there is a risk that the decisions of the steering committees may be declared null and void.

Recommendation to the National Coordination Unit: We recommend bringing the working arrangements of the steering committees into compliance with the requirements of the Framework Agreement and the Regulation, by amending either the Framework Agreement and the Swiss Regulation or the support measure agreements and the orders for the establishment of the steering committees.

Comment of the National Coordination Unit:

Article 5 of the support measure agreement sets out, as agreed with Switzerland, all matters related to the support measure steering committee – the establishment of the steering committee; its members; voting rights; the formation of a quorum; the organization, management and recording of meetings, etc., which differs from what is laid down in Article 4.11 of the Swiss Regulation.

When preparing the support measure agreement, we discussed the establishment and working arrangements of the support measure steering committee with the programme operators and the Swiss Contribution Office to find the most reasonable and appropriate solution. The Swiss Contribution Office in turn discussed this issue with Switzerland, and the agreed conditions were recorded in the support measure agreement.

The form of the support measure agreement also provides the possibility to agree on different rules and steering committee members than those provided for in the Swiss Regulation. At the meetings, issues are resolved by consensus, and voting generally does not take place. This is not a unilateral initiative of the NCU, but a bilaterally agreed solution with the donor in the interests of the smooth functioning of the programme.

Additional comment of the audit authority:

The explanations provided in the comments of the National Coordination Unit do not change the auditors' initial position. Article 2 of the Framework Agreement lays down the hierarchy of documents, according to which the Framework Agreement and the Swiss Regulation take precedence over the support measure agreements and the orders issued on their basis. Consequently, granting voting rights to programme operators cannot be justified solely by agreements concluded at the level of the support measure agreement, if these conflict with higher-level legal acts.

Although the National Coordination Unit refers to the fact that the solution was found in cooperation with Switzerland and was reflected in the support measure agreements, this does not change the fact that the Framework Agreement and the Regulation are legally superior. Therefore, the provisions of lower-level agreements cannot be considered valid if they conflict with higher-level documents.

The auditors therefore maintain their initial position and recommendation that the working arrangements of the steering committees must be brought into compliance with the requirements of the Framework Agreement and the Swiss Regulation. It is necessary to ensure that all documents are consistent with each other, to avoid legal uncertainty and the risk of invalidation of decisions.

Non-significant finding 1 – Incomplete reflection of requirements in the system descriptions of the programme operators.

In the descriptions of the management and control systems established under the Swiss–Estonian Cooperation Programme, it is of key importance that the applicable legal acts are complied with in the implementation of the programme and that activities are carried out properly. In the Cooperation Programme, the tasks of the National Coordination Unit are performed by the State Shared Service Centre, and the tasks of the programme operators are performed by the Ministry of Culture and the Ministry of Climate. The management and control systems have been drawn up separately for the National Coordination Unit as well as for each programme operator.

The system descriptions of the programme operators cover, to a significant extent, the requirements arising from the legal framework of the Swiss–Estonian Cooperation Programme, but not fully.

The deficiencies in the system descriptions of the programme operators are as follows:

- **Selection of the partner.** According to Article 4.2(2) of the Swiss Regulation and § 3(7) of the Regulation of the Cooperation Programme, the programme operator has the right to select the partner of the Swiss support measure and to conclude a partnership agreement with it. In the programme managed by the Ministry of Culture, a partner was involved, but the system description does not describe the process of selecting the partner or the responsibility for carrying it out. As there were no partners in the programme managed by the Ministry of Climate, it was not necessary to reflect the requirements concerning partner selection in the system description of the Ministry of Climate.
- **Designation of partners and submission of the draft partnership agreement.** According to Article 4.2(3) of the Swiss Regulation, the partners of the Swiss support measure are designated during the preparation stage, if their names are not listed in Annex 1 to the framework agreement. If necessary, this is considered in the calls for proposals. Article 4.2(4) of the same Regulation provides that a draft partnership agreement must be submitted together with the application for the second stage of the support measure, and the National Coordination Unit verifies its compliance. Pursuant to § 3(3) p 2 of the Regulation of the Cooperation Programme, the programme operator prepares the application of the support measure. These requirements are not addressed in the system description of the Ministry of Culture. In the case of the Ministry of Climate, no partners were involved, therefore it was also not necessary to describe these requirements in its system description.
- **Preparation and submission of the support measure application.** According to Article 4.7(1) of the Swiss Regulation, an application must be prepared for each designated support measure on the form provided by Switzerland, and the application must be submitted to the Swiss Contribution Office. Pursuant to § 3(3) p 2 of the Regulation of the Cooperation Programme, the application is prepared by the programme operator

and submitted to the National Coordination Unit, which in turn, under § 2(2) p 2 of the Regulation, forwards the application to the Swiss Contribution Office. Although these conditions apply to both programme operators, the above-mentioned division of tasks and the role of the programme operator are not reflected in the system descriptions of either ministry.

Several requirements arising from the legal framework of the Swiss–Estonian Cooperation Programme were left out of the management and control system descriptions of the programme operators. However, the missing conditions are related to activities that have already been carried out by now, and therefore, in the auditors' opinion, retroactive supplementation of the system descriptions is not necessary.

As at the time of the audit all the relevant activities have been implemented and the retroactive addition of these conditions to the system descriptions is not necessary, a non-significant finding is made. Nevertheless, although in this case supplementation of the system descriptions is not necessary, in the future, when planning new or similar programmes, it must be ensured that the management and control systems cover all relevant requirements from the outset.

Risk: If the system descriptions do not cover all the requirements arising from the regulations, there is a risk that operations will not be carried out properly or as planned.

Recommendation: We recommend ensuring that, in the future, when planning and implementing new similar programmes, the management and control systems immediately cover all relevant requirements.

Comment of the National Coordination Unit: Thank you for the comment! We will consider the recommendation of the audit authority for the preparation of new programmes.

Comments of the programme operators: Thank you for the remark. In the future, when planning new similar programmes, we will ensure that the management and control systems immediately cover all relevant requirements.