



Ms. Bernadette Frédérick
European Commission
DG Economic and Financial Affairs
Resources and performance management
Control and evaluation
ECFIN UNIT R4 ecfin-unit-r4@ec.europa.eu

Your ref. 08.05.2024

No Ref.
Ares(2024)3429913
13/05/2024

Our ref. 17.06.2024

No 10-2/2852-1

**Analysis of the Management
Declaration and Summary of
Audits submitted under the request
for payment for Recovery and
Resilience Facility (RRF)**

Dear Ms. Frédérick

On 13th of May 2024, the Commission services sent us two observations about the summary of audits, as reviewed by the ECFIN auditors in the framework of the assessment of the request for payment.

1. Overall level of assurance.

As per the recommendation of ECFIN auditors, the audit authority will add sections 5 “Other information” and 6 “Overall level of assurance” in our future summary of audits and will make sure that an overall level of assurance on the management and control systems of the audited bodies in Estonia is always clearly expressed in the future.

2. Indication of earlier findings and related follow-up

As per the recommendation of ECFIN auditors, the audit authority will add information about earlier findings and related follow-up to our future summary of audits, whenever relevant. The recommendations will be carried out in their entirety and no additional clarifications are needed.

Yours sincerely,

(signed digitally)

Anu Alber
Head of the Financial Control Department
Ministry of Finance of the Republic of Estonia

Mart Pechter +372 611 3152
Mart.Pechter@fin.ee