



EUROPEAN COMMISSION
DIRECTORATE-GENERAL FOR MIGRATION AND HOME AFFAIRS

Directorate G – Assurance, Budget and Support
The Director

Brussels
HOME.G.1.001/AKP

Subject: **Analysis of the documents submitted under Article 98(1) of Regulation (EU) 2021/1060 of 24/06/2021 ('the CPR')**
Operational programmes: 2021EE65AMPR001, 2021EE65BVPR001, 2021EE65ISPR001
Accounting year: 01/07/2024 – 30/06/2025
Funds: AMIF/BMVI/ISF

Ref.: Ares(2026)2204751 dated 27/02/2026 – AMIF Assurance package
Ares(2026)2207826 dated 27/02/2026 – BMVI Assurance package
Ares(2026)2207916 dated 27/02/2026 – ISF Assurance package
Ares(2026)2208465 dated 27/02/2026 – AMIF, BMVI, ISF National audit report

Dear Mr Tarmo Olgo,

On 27/02/2026, the Programme Authorities submitted via SFC2021 the Accounts, the Annual Control Reports, the Audit Opinion and the Management Declarations (*hereafter assurance package*), in line with Article 98(1) CPR for the three Funds in reference.

On 27/02/2026, the Audit Authority (AA) has also sent via SFC2021 the system audit report that was assessed by the Commission services in the context of the assurance package.

On the basis of their examination, the Commission services do not request any further information in the framework of the current exercise.

Nonetheless, the Commission services have the following comments:

- 1) The AA used an incorrect methodology for calculating the Total Error Rate (TER) and Residual Total Error Rate (RTER). Specifically, the AA based its calculations for TER and RTER using only the amounts of EU contribution, rather than the total declared expenditure. According to Article 3 (1) of Commission Delegated

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Regulation (EU) No. 2023/67 of 20 October 2022, which supplements the CPR on audit population, the AA is required to establish the audit population on the basis of expenditure included in the payment applications submitted to the Commission for a given accounting year. By using only amounts of EU contribution, the AA has produced distorted and inaccurate TER and RTER results.

- 2) Furthermore, when calculating the TER and RTER for the Internal Security Fund (ISF), the AA did not take into account the systemic nature of the error, instead treating it as a regular random error. According to Article 8 (1) of the Delegated Regulation (EU) No. 2023/67, the AA shall calculate the TER, which shall be the sum of the extrapolated random errors, including errors established in the exhaustive strata, and, where applicable, delimited systemic errors and uncorrected anomalous errors, divided by the expenditure of the total audit population.

Given above mentioned, **the AA is recommended to calculate TER and RTER using the total amount of declared costs, not only the EU contribution, and ensure full compliance with the Delegated Regulation (EU) No. 2023/67 in all future TER and RTER calculations.**

The AA should provide information on the follow up of the above points in the framework of the next assurance package to be submitted by 15/02/2027.

This assessment is without prejudice to any conclusions that the Commission services could draw from any possible further on-the-spot audit work.

Yours sincerely,

Marta CYGAN

c.c.: Her Excellency Ambassador Kyllike Sillaste-Elling - Permanent Representative of Estonia to the European Union

Ms Silvia Michelini - Director F - Borders, Migration and Security in Member States II

Ms Elvira Bakker - Head of Unit F.4

Joint Audit Directorate for Cohesion - DAC

Mr Franck Sébert - Director

Ms. Cendrine De Buggenoms - DAC 5

Directorate-General for Maritime Affairs and Fisheries

Mr Andrew Mathison - acting Director E - General Affairs and Resources