



EUROPEAN COMMISSION  
DIRECTORATE-GENERAL  
ECONOMIC AND FINANCIAL AFFAIRS  
Resources and performance management  
Control and evaluation

Brussels, 8 May 2024  
ECFIN.R.4/EP(2024)3868214

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

Ref.: 18/12/2023 - Ares(2023)8684361

Dear Mr. Pechter and Mr. Alber,

On 18/12/2023, Republic of Estonia sent the second request for payment for non-repayable support to the European Commission pursuant to Article 24 of the RRF Regulation<sup>1</sup> and Article 6 of the Financing Agreement, dated 12 October 2021 between the European Union and Republic of Estonia.

In accordance with Article 6(2)(d) of the Financing Agreement, the request for second payment was accompanied by the management declaration that the funds were used for its intended purpose and a summary of audits carried out, including weaknesses identified and any corrective actions taken.

You have sent:

- on 18/12/2023 the summary of audits and the management declaration;
- on 08/01/2024 the audit report on ERF-358/2022 of project No 2014-2020.2.04.18-0074 “*Building of an advanced general hospital of county-level health centre as a part of primary health care network*”.

All documents were reviewed by the ECFIN auditors in the framework of the assessment of the request for payment.

On the basis of its examination, the Commission services have the following observations:

Regarding the:

1. *Overall level of assurance:* The audit authority did not express an overall level of assurance on the management and control systems of the audited bodies in

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<sup>1</sup> Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility

Estonia. Therefore, the ECFIN auditors recommend to the audit authority to add the sections 5 *Other information* and 6 *Overall level of assurance* in their future summary of audits according to the guidance on the assessment of ICS and to the guidance for preparing the Summary of Audits.

2. *Indication of earlier findings and related follow-up*: The ECFIN Auditors noticed that in the summary of audits there was no indication of earlier findings and related follow-up to previous findings. Therefore, the ECFIN auditors recommend to the audit authority to add this information to the future summary of audits where relevant.

I would be grateful if you could provide a response to the points mentioned above within **one month** of the date of this letter.

The above points should be taken into account for future requests for payment, and if necessary, can be further discussed in the next bilateral meeting with the audit body.

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

Yours faithfully,

Bernadette Frédérick  
Acting Head of Unit

c.c.: **Anu Alber**, Head of Financial Control Department, Ministry of Finance of the Republic of Estonia, the RRF audit body  
**Mart Pechter**, Advisor of the Financial Control Department, Ministry of Finance of the Republic of Estonia, the RRF audit body  
**Triin Tomingas**, Strategic Adviser of the State Budget Department, Ministry of Finance of the Republic of Estonia, the RRF coordinating body  
**Katri Targama**, Expert for Result-based Management at State Shared Services Centre

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