

**Interreg**



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**Estonia – Latvia**

## **Interreg VI-A Estonia-Latvia Programme 2021-2027**

<b>Project No:</b>	EE-LV00043
<b>Project name and acronym:</b>	Development of accessible tourism routes (Access Routes)
<b>Project Partner Name (LP/PP):</b>	Tartu County Tourism Foundation (PP)
<b>Fund:</b>	European Regional Development Fund
<b>Audit No:</b>	ELP-1/2024
<b>Audit carried out by:</b>	Audit Authority

### **Final audit report**

24.01.2025



REPUBLIC OF ESTONIA  
MINISTRY OF FINANCE

## SUMMARY OF AUDIT RESULTS

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### Audit outcome:

Based on the audit work performed, the auditors have obtained reasonable assurance that the expenditure declared is in all material aspects legal and regular and in compliance with the programme rules.

### Audit opinion<sup>1</sup>:

➤ no audit findings.

The project audit has been carried out in compliance with the International Standards for the Professional Practice of Internal Auditing.

We wish to thank the auditee for the assistance and cooperation provided during the audit.

We confirm that the final audit report consists of 6 pages.

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<sup>1</sup> **Significant findings** are those that have or may have a financial impact (i.e. ineligible expenditure). **Non-significant findings** are those that have no financial impact but whose correction will help the beneficiary to lower risks while implementing the project.

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# PART A

## 1. Audit object and audited expenses

1.1 GENERAL INFORMATION ABOUT THE AUDIT	
Project name and acronym:	Development of accessible tourism routes (Access Routes)
Project number:	EE-LV00043
Priority and specific objective:	More accessible and sustainable cross-border tourism experience. Enhancing the role of culture and sustainable tourism in economic development, social inclusion and social innovation.
Beneficiary (LP/PP):	Tartu County Tourism Foundation (PP)
Beneficiary contact person for audit:	Kanni Kallastu Email: Kanni.Kallastu@visitsoutheastonia.com
Date of subsidy contract:	27th of September 2023
1.2 INFORMATION ABOUT THE AUDIT	
Basis:	<ul style="list-style-type: none"><li>- Article 77(1) of the Regulation (EU) No 2021/1060 of the European Parliament and of the Council of 24 June 2021.</li><li>- Article 48(2) of the Regulation (EU) No 2021/1059 of the European Parliament and of the Council of 24 June 2021.</li><li>- Audit Authority's work plan for 2024.</li></ul>
Objective:	To provide an audit opinion that: <ul style="list-style-type: none"><li>- The operation was selected in accordance with the selection criteria for the operational programme.</li><li>- The expenditure declared to the Commission corresponds to the accounting records and that the required supporting documentation demonstrates an adequate audit trail.</li><li>- For expenditure declared to the Commission, outputs and results underpinning payments to the beneficiary have been delivered.</li></ul>
Person(s) carrying out the audit:	Kadri Kustola-Vaikla, Ministry of Finance, Financial Control Department, Audit Unit II, audit manager
Audit duration:	13/12/2024 – 24/01/2025
Methodology:	Audit manual of the Estonia-Latvia Programme 2021-2027
Audit procedures performed at the beneficiary:	No on-the-spot checks/operations were performed because it was not required due to simplified cost options.
Sampling methodology (if applicable, then information shall be provided by the AA):	Sample is 100%

1.3 AUDITED EXPENSES				
Total amount of declared expenses subject to auditors' opinion based on cost documents:	PR. 1, EUR 11 890.00			
Size of the sample (EUR; %) <sup>2</sup> :	11 890. 00 EUR, 100%			
Ineligible expenditure identified (EUR): amount				
	EU contribution	National public contribution	Private sector contribution	Total
Ineligible amount in the audit scope (EUR):	0	0	0	0
Ineligible amount outside the audit scope (EUR):	0	0	0	0
Error rate (%) <sup>3</sup> :	0%			

## 2. Limitations

The audit procedures were carried out in compliance with internationally accepted auditing standards<sup>4</sup> and the audit report was prepared using the principles of independence and objectivity.

Auditors conclude that all data presented during the audit and other oral and written information made available during the audit presents a true and fair view of the activities performed during the project implementation and are sufficient to provide an opinion about the project. In case of additional information that was not provided or was not known to auditors, the conclusions reached by auditors might have been different.

<sup>2</sup> If a sample was not used for auditing, the size of the sample is the total population in euros and the share of audited expenses to total population is 100%.

<sup>3</sup> Share of ineligible expenses to audited expenses (%). If a sample was used for auditing, the share of ineligible expenses to the sample size shall be used.

<sup>4</sup> The International Professional Practices Framework (IPPF) of the Institute of Internal Auditors.

## **PART B**

### **AUDIT FINDINGS**

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#### **1. Use of funding as intended**

The funding has been used in material aspects in the intended manner, in a reasonable and efficient way and in accordance with the objectives and requirements laid down in the subsidy contract and the programme manual.

#### **2. Accuracy of book-keeping records**

The book-keeping records for the project are in all material aspects in compliance with the current legislation.

#### **3. Amount and timing of funding**

The granting of funding has in all material aspects been made available in the amount foreseen and on time, and the co-financing has been guaranteed.

#### **4. Carrying out of public procurements**

The audit scope included no public procurements.

#### **5. Granting of state aid**

The project does not involve state aid.

#### **6. Communication and publicity**

When informing and disclosing the use of funding, the beneficiary has in all material aspects followed the current legislation.

**We confirm that the final audit report has 6 number of pages.**

**Audit manager:**

Kadri Kustola-Vaikla  
Auditor

**Audit supervisor:**

Mart Pechter  
Head of Audit Unit II of the Financial Control Department

Tallinn, 24.01.2025