



EUROPEAN COMMISSION
DIRECTORATE-GENERAL FOR MIGRATION AND HOME AFFAIRS

Directorate F – Innovation & Audit
The Director

Brussels
HOME.F.1.001/SF/SC

Subject: **Analysis of the documents submitted under Article 98(1) of Regulation (EU) 2021/1060 of 24 June 2021 ('the CPR')**
 Operational programmes: 2021EE65AMPR001, 2021EE65BVPR001, 2021EE65ISPR001
 Accounting year: 01/07/2023 – 30/06/2024
 Funds: AMIF/ISF/BMVI

Ref.: Ares(2025)1609506 dated 28/02/2025 - Assurance package
 Ares(2025)2298856 dated 21/03/2025 - National audit report

Dear Mr Tarmo Olgo,

On 28/02/2025, the programme authorities submitted via SFC2021 the accounts, the annual control report, the audit opinion and the management declaration (*hereafter assurance package*), in line with Article 98(1) CPR.

On 21/03/2025, the audit authority 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 audit authority (AA) is requested to ensure appropriate follow-up on the implementation of the recommendations and inform DG HOME about the state of play. In this regard, the AA should establish specific deadlines for the implementation of recommendations in the system audit reports.

Ministry of Interior,
Head of Internal Audit Department
Mr Tarmo Olgo
Pikk 61, 15065 Tallinn
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- 2) In accordance with Article 77(3)(b) of Regulation (EU) 2021/1060 (CPR), the ACR must be prepared separately for each fund (AMIF, ISF, BMVI). Article 77(4) provides the possibility to group ACRs in a single report only where the audits of operations have also been grouped pursuant to the second subparagraph of Article 79(2). As such grouping of audits is not applicable for the HOME funds, this provision cannot be applied.

While DG HOME has exceptionally accepted the submission of a single common report this year, it is imperative that the ACRs are prepared separately by fund in the next reporting year to ensure full compliance with the regulatory requirements.

- 3) The AA should inform in chapter 4.3 of the ACR whether any specific audit work related to thematic areas such as performance data reliability, double funding, was conducted and report on its main conclusions.

The audit authority should provide information on the follow up of the above points in the framework of the next assurance package to be submitted by 15 February 2026.

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.: Mr Tarmo MIILITS - Permanent Secretary, Managing Authority
Ms Mariliis MÄNNIK - Lead Auditor, Internal Audit Department
Ministry of the Interior of Estonia

Ms Silvia MICHELIN - Director HOME.E
Mr Doede ACKERS - Head of Unit HOME.E.3
Mr Franck SÉBERT - Director REGIO.EMPL.DAC - Joint Audit
Directorate for Cohesion
Mr Juergen MUELLER – Director - DG MARE