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| **Audit work** | Audit working plan for Swiss – Estonian Facility in 2025 |

In accordance with the information stated in the Annual Audit report submitted on 31.03.2025, the following audits shall be carried out by the Financial Control Department for the Swiss - Estonian Facility in 2025.

1. System audit on the Description of the Management and Control Systems.
2. Audits of expenditures in accordance with the Audit Strategy.
3. Audit of accounts in accordance with the Audit Strategy.

The relevant audits shall be finalized in time for the submission of the next Annual Audit report on 31.03.2026.

Mart Pechter – head of Audit Unit II

*The memo author and/or the audit manager have signed the memo digitally (the names and corresponding roles are visible in the digital container)*