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| **Name of the audit** | **Project No XXX “Project Name” audit** |

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| **Audit scope, purpose, schedule and works** | |
| Audit scope | *(Report number, date, amount)* |
| Purpose | To evaluate if the expenditure declared is in all material aspects legal and regular and in compliance with the programme rules, in accordance with Agreement on financing and implementation of Cross-Border Cooperation Programme “Estonia-Russia” 2014-2020 |
| Schedule | *(Dates)* |
| Works | Desk-based and on-the-spot checks with subsequent analysis and evaluation with regards to:   * Actual carrying out of the project, * Project documentation, * Eligibility of costs, * Project bookkeeping, * Availability of self-financing, * Visibility of Programme logos and information. |

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| **Division of resources** | |
| **Audit carried out by:** | **Role in audit works:** |
| 1. Name and surname;   Title  (*audit supervisor*) | Responsible for meeting the audit plan and ensuring quality of the audit as well as confirming it with regards to checklists and working papers. Carries out a constant supervision and quality assessment and fills out the quality control check-list, if necessary. |
| 1. Name and surname;   Title  (*audit manager*) | Responsible for carrying out the audit with the necessary level of quality, including responsibility over the works and documents of other audit team members. Manages the audit team and takes a part of the practical audit works. |
| 1. Name and surname;   Title  (*auditor*) | Responsible for carrying out the tasks appointed to them with the necessary level of quality, including their own works and documents. Takes a part of the practical audit works in the extent appointed by the audit manager. |

# Annex 1. Declaration of objectivity and independence

Some of the most important cases, where the auditor’s independence or objectivity is always impaired.

* Auditors are assessing specific operations for which they were responsible within the previous year.
* Auditors are carrying out non-audit related work with regards to the auditee as follows:
* Auditors are a part of organization’s management or make management decisions;
* Auditors take a part of creating control procedures or putting them in practice;
* Auditors are in the role of a manager or a worker within the object of audit;
* Auditors carry out financial or other crucial tasks for the organization.
* Auditors have personal interests, personal and/or family connections, or other connections to the object of audit, which may influence or be seen as influencing their objectivity and independence.
* Auditors receive gifts or other benefits from the audited organization, from partners of that organization or from any other connected person or organization, which may influence or be seen as influencing their objectivity and independence.
* Auditors submit their judgement with regards to the matters of audit to any other person, which may influence or be seen as influencing their objectivity and independence.
* Auditors are not granted the access of information, objects, sites or staff that the auditors have deemed as necessary for the purposes of audit, or are hindered in any other way in carrying out the audit.

# I confirm henceforth that:

# I have the necessary objectivity and independence with regards to the auditee. I will immediately inform the audit supervisor and/or the head of Audit Authority when this objectivity and impartiality is impaired or in risk of being impaired.

# I will carry out the audit work with the necessary proficiency and due professional care and will take final responsibility for the quality of my work.

Audit carried out by: (*audit supervisor*);

(*audit manager*);

(*auditor*).

*/names, signatures/*