Pilt, millel on kujutatud Font, kuvatõmmis, Graafika, Elektrisinine

Kirjeldus on genereeritud automaatselt

Estonian EU External Border Programme

2014-2020

|  |  |
| --- | --- |
| Project No: |  |
| Project full name: |  |
| Project acronym: |  |
| Project Partner Name (LP/PP): |  |
| Thematic objective: |  |
| Audit No: |  |
| Audited organization: |  |

**Final audit report / Draft audit report**

XX.XX.20XX

# SUMMARY OF AUDIT RESULTS

|  |
| --- |
| 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[[1]](#footnote-1):   * no findings; * significant findings; * non-significant findings.   List of significant findings:  XXX |

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 *xx* pages.

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# PART A

## Audit object and audited expenses

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **1.1 GENERAL INFORMATION ABOUT THE AUDIT** | | | | | |
| **Project name:** | Name | | | | |
| **Project acronym:** | Name | | | | |
| **Project number:** | Number | | | | |
| **Strategic and thematic objective:** | Name | | | | |
| **Beneficiary audited (LP/PP):** | Name | | | | |
| **Contact person of the beneficiary:** | Name | | | | |
| **Date of subsidy contract:** | Date | | | | |
| Audit scope and period: | Date | | | | |
| **1.2 INFORMATION ABOUT THE AUDIT** | | | | | |
| Basis: | * Agreement on financing and implementation of Cross-Border Cooperation Programme “Estonia-Russia” 2014-2020 * Audit Authority’s work plan for 20XX. | | | | |
| Objective: | To provide an audit opinion that:   * the operation was selected in accordance with the selection criteria for the cross-border programme. * the expenditure declared to the participating nations and the Commission corresponds to the accounting records and that the required supporting documentation demonstrates an adequate audit trail. * for expenditure declared to the participating nations and the Commission, outputs and results underpinning payments to the beneficiary have been delivered. | | | | |
| Person(s) carrying out the audit: | Name, institution, unit, profession | | | | |
| Audit duration: | DD.MM.YYYY – DD.MM.YYYY | | | | |
| Methodology: | Audit manual of the Estonia-Russia Programme | | | | |
| Audit procedures performed at the beneficiary audited: | During the on-the-spot check, interviews were conducted with the persons involved in project implementation and analysis/evaluation was made of the following:   * project’s actual implementation. * documentation related to project implementation. * eligibility of costs. * arrangement of book-keeping related to the project. * existence of co-financing. * use of the logos. | | | | |
| Sampling methodology (if applicable, then information shall be provided by the Audit Authority): | * population size. * sampling steps or method. * sample size before and after expansion (if applicable) and final audited total amount. | | | | |
| **1.3 AUDITED EXPENSES** | | | | | |
| Total amount of certified expenses subject to auditors’ opinion on the basis of cost documents: | Period (e.g. (01.07.2018 - 30.06.2019 ) and amount audited | | | | |
| Size of the sample (EUR; %)[[2]](#footnote-2): | Amount, percentage | | | | |
| Ineligible expenditure identified (EUR): amount | | | | | |
|  | | EU contribution | National public contribution | Private sector contribution | Total |
| **Ineligible amount (EUR):** | | amount | amount | amount | amount |
| **Ineligible amount outside the audit scope (EUR):** | | amount | amount | amount | amount |
| Error rate (%)[[3]](#footnote-3): | | percentage | | | |

## Limitations

The audit procedures were carried out in compliance with internationally accepted auditing standards[[4]](#footnote-4) 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.

## Audit follow-up activities

The beneficiary shall take into account the findings and recommendations made in Part B and the decisions made by the Managing Authority. The Audit Authority shall monitor the implementation of recommendations made by the auditors.

# PART B

## AUDIT FINDINGS

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.

### Significant / non-significant finding 1.1 – Title (ineligible expense identified, EUR x)

XXX

***Risk to the project implementation:***

***Recommendation on the project implementation:***

***Comments of the beneficiary audited:***

***Comments of the Financial Control:***

***Comments of the Managing Authority/Joint Technical Secretariat:***

***Person responsible for implementation of the recommendation and date at the beneficiary:***

**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 beneficiary has in all material aspects carried out public procurements in compliance with the current legislation.

**5. Granting of state aid**

The project does not involve state aid. /

The state aid has been granted to the project and used by the beneficiary in correct manner, in accordance with the state aid rules.

**6. Communication and publicity**

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

**7. Other comments (if applicable)**

XXX

**We confirm that the final audit report has X (number) pages.**

**Audit manager: Audit supervisor:**

Name Name

Profession Profession

Place, date

1. 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. [↑](#footnote-ref-1)
2. 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%. [↑](#footnote-ref-2)
3. 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. [↑](#footnote-ref-3)
4. The International Professional Practices Framework (IPPF) of the Institute of Internal Auditors. [↑](#footnote-ref-4)