



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
ECONOMIC AND FINANCIAL AFFAIRS
Resources and performance management
Control and evaluation

Brussels, 27 March 2024
ECFIN.R.4/GG/ (2024)2653427

**Subject: EPM 'Fact finding missions'
Estonian Recovery and Resilience Plan**

**Ref.: Engagement No. EE-Q1-2024 FACT FINDING MISSION ON PP/ SA (to
be used in all correspondence)**

Your Excellency,

On 20/02/2024 and 21/02/2024, the auditors of Directorate-General for Economic and Financial Affairs (hereinafter: “**ECFIN**”) carried out a fact-finding mission in relation to the Estonian Recovery and Resilience Plan (hereinafter: “**RRP**”). The legal basis for the engagement is laid down in the Financial Regulation, namely in its Articles 74(6) and 129(1) and in the Financing Agreement under Articles 11(4) and 12(1).

The objective of this remote mission was to gain assurance that the Estonian authorities are regularly and effectively verifying compliance with the applicable public procurement (hereinafter: “**PP**”) and state aid (hereinafter: “**SA**”) rules for measures covered by the Council Implementing Decision. The work included checks on the effectiveness of the entities’ work done on checking the implementing bodies compliance with state aid and public procurement rules.

On the basis of its examination, the Commission services have the following observations:

- **Audit Authority**

- Integrate PP and SA checks in future audits.
- Integrate PP and SA audit reports in the summary of audit accompanying future payment requests

- **Coordinating Body: SSSC**

No recommendations for SA and PP verification procedure

- **Ministry of Economic Affairs and Communications: KMK**

- Develop and use a specific template for the PP checklist

- **Information System Authority ISA**

- Develop and use a specific template for the PP checklist
- **Environmental Investment Centre: KIK**
No recommendations for SA verification procedure
- **Agricultural Registers and Information Board: PRIA**
No recommendations for SA verification procedure

Based on the evidence collected and assessed, and to the best of their knowledge, the ECFIN auditors consider that, for the selected measures, the risk of non-respect by Estonia to its obligation to regularly check that State aid and public procurement rules are complied with in the context of 2023 payment is low.

This assessment is without prejudice to any conclusions that the Commission could draw from any possible further on-the-spot audit work.

Yours faithfully,

Electronically signed
Bernadette FREDERICK

c.c.:

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