

Mittetulundusühing Korruptsioonivaba Eesti

For the period ended 31 December 2021

MANAGEMENT LETTER

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To : Mittetulundusühing Korruptsioonivaba Eesti

We have audited the financial report of the Mittetulundusühing Korruptsioonivaba Eesti for the period ended 31 December 2021. We considered its internal control environment and determined whether internal controls are in operation, assessed control risk and tested internal controls for the purpose of expressing our opinion on the financial report, but not for the purpose of expressing an opinion on the effectiveness of the organisation's internal control over financial reporting.

We noted certain matters involving internal control which are presented in the attachment to this letter. We believe these matters warrant the attention of management. These comments are intended to improve the organisation's internal controls.

Yours sincerely,

The Auditor

Enn Leppik

07.02.2023

OÜ Audiitorbüroo ELSS
Vanemuise 21a, 51003, Tartu
Registry code: 10213441

CURRENT YEAR FINDINGS

1. Internal Regulations

Issue

We found during the audit that the internal accounting rules are outdated. Accounting Act has changed and the organisation has started using a new accounting program.

Recommendation

The organisation should provide relevant adjustments and update internal regulations.

