

Overview of updates to the RBMV Methodology and system audit

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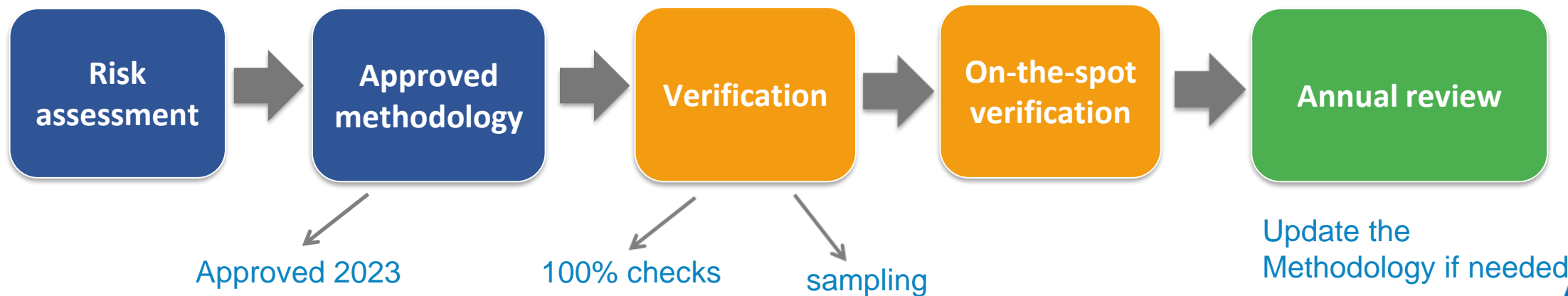
15 December 2025





RBMV process flow

Proportionate, risk-based, and efficient





100% verification

Methodology approved March 2023:

- public procurements, except for items below €10 000 (excluding VAT)
- high value items, with a total value from €10 000 (excluding VAT)
- first time when the staff costs occur in the partner report



Sampling

- Rule: applies only to low-value items not covered by 100% check
- Method: Simple random sampling covering $\geq 10\%$ of the population
- Sampling method
 - Simple random sampling
 - Covers at least 10% of population
 - Can be expanded (professional judgement)





On-the-spot verifications

- Evidence cannot be confirmed administratively or online
- Equipment, investments, infrastructure > €10,000
- Risks, suspicions, or shortcomings are identified during verification

Annual on-the-spot verification plan

- Prepared each year based on risk and ex-ante assessment





Methodology updates

Before	After
Staff costs (hourly rate): first time appeared, 100% administrative verification	Sample-based approach, moved from 100% check to sampling
Public procurements: 100% checks	10% quality checks (SSSC service partners, Estonia only)

Note: Latvia has no centralised system; this SSSC exemption applies only



System audit*



A minor observation: There is no mandatory annual review of risk assessments for risk-based management verification

Risk: Delayed identification of high-risk areas, increasing errors and ineligible costs



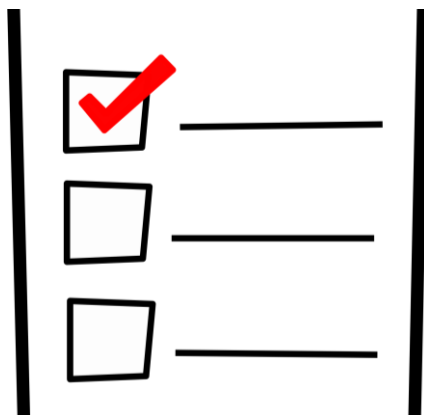
Recommendation



- Add annual risk review requirement
- Include unassessed risk areas in next review



Programme response to audit recommendation



Current practice, Annual Performance Analysis

- ✓ programme implementation and risk management
- ✓ reliability of Jems data
- ✓ duration of verifications
- ✓ errors and irregularities detected during verifications

Planned next steps

analyse and if necessary, include risk areas recommended by European Commission relevant for cross-border programme

Interreg



Co-funded by
the European Union

Estonia – Latvia

**Thank you for your
attention!**

