Accuracy of Annual Accounts 2012 and legality of transactions of the Supreme Court

Report of the National Audit Office to the *Riigikogu*, Tallinn, 30 June 2013

Accuracy of Annual Accounts

The Annual Accounts of the Supreme Court are accurate in all material respects

1. The Annual Accounts of the Supreme Court that indicate the result for 2012 as -4.78 million euros and total assets as of 31 December 2012 as 15.32 million euros, give in all material respects a true and fair view of the Supreme Court's s financial position and financial performance and cash flow for the year ended in accordance with the Generally Accepted Accounting Principles of Estonia.

Legality of transactions of Government Office

Legality of transactions

The Supreme Court has complied with the State Budget Act

2. The budgetary expenses of the Supreme Court in 2012 amounted to 4.45 million euros. The National Audit Office is of the opinion that the transactions of the Institution have been carried out in compliance with the State Budget Act, the 2012 State Budget Act and the Act Amending the 2012 State Budget Act.

Use of budget

The Supreme Court has used the allocated funds appropriately.

3. The National Audit Office audited whether the organisation of work and the internal control system of the Supreme Court provide an adequate basis for the purposeful use of the funds allocated for investments and labour expenses, and audited the functionality of the system on a random basis.

4. The investments of the Supreme Court amounted to 66,307 euros in 2012 and were made appropriately to the audited extent.

5. The labour expenses of the Supreme Court amounted to 3.48 million euros in 2012 and were incurred appropriately to the audited extent.

Acquisition and use of assets

The organisation of acquisition and use of assets is good

6. The auditors of the National Audit Office examined the procedures that regulate stock-taking and the documents of the stocktakes carried out at the end of 2012. The auditors also audited the acquisition and write-off of assets. On the basis

of the above, the National Audit Office finds that the organisation of acquisition and use of assets in the Supreme Court is at a good level.

Organisation of public procurements

The Supreme Court has generally complied with the Public Procurement Act.

7. The National Audit Office audited the Supreme Court's acquisitions, including adherence to the Public Procurement Act. The principles of the Public Procurement Act were adhered to in regard to the audited acquisitions and the auditors found no omissions.

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