**ANNEX 5**

**Report on suspected and/or established fraud**

**Karelia CBC Programme 2014-2020**

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| Name of the Project and identification number: |  | |
| Subject of the engagement: |  | Interim Financial Report |
|  | Final Financial Report |
|  | Consolidated Financial Report |
| Reporting period covered by the engagement (start date and end date of the reporting period): | <dd Month yyy – dd Month yyy)> | |
| Full name and address of the Partner: |  | |
| Full name and position of the Partner’s contact person (legal representative): |  | |
| Role of the Partner in the Project: |  | Lead Partner |
|  | Partner |

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| Full name of the audit firm: |  |
| Full name of the person responsible for the engagement and for the report of factual findings: |  |
| E-mail of the Auditor: |  |

Dear Managing Authority

I hereby inform the Managing Authority of the Karelia CBC Programme 2014-2020 that, based on the provided documents, on my verification and my professional judgement as Auditor, I have become aware <and/or> found evidence of suspected fraud <and/or> established fraud for the above-mentioned Partner.

1. **Typology of fraud**

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| * 1. Please explain in detail the nature of suspected and/or established fraud that you wish to inform the Programme about. |

1. **Scope of expenditure concerned by the fraud**

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| Concerned Partner report(s) |  |
| Concerned expenditure and/or revenue heading(s) |  |
| Identification of specific contracts and expenditure items concerned |  |
| Amount of expenditure concerned (in EUR and in RUB) |  |

1. **Basis for suspected and/or established fraud**

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| * 1. Please explain in detail the reason/circumstances leading you to suspect the existence of fraud or to report established fraud for this specific Partner (i.e. Why do you think there may be fraud? How did you become aware of the suspected/established fraud?). |

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| * 1. Please provide some concrete facts about the suspicion of fraud or the details of the established fraud (including reference of the competent authority/count decision for established fraud). |

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| * 1. Please indicate the actions you already undertook to analyse the specific case in-depth. Please also specify if you reported this suspected or established fraud to any other competent authority and if any administrative or judicial proceedings in relation to this case has been initiated. |

1. **Potential impact of the suspected and/or established fraud have outside the Karelia CBC project**

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| * 1. If applicable, please list other EU co-funded programmes and projects in which the same Partner is involved (to your knowledge). |

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| * 1. Please add any complementary indication you deem useful to identify and limit the impact of the suspected or established fraud. |

**I hereby declare that my assessment is based on actual evidence that I have seen during my verification of the expenditure claim.**

**I am aware that the Managing Authority and European and national competent bodies may use this evidence to undertake further investigations which could lead to appropriate administrative and/or legal actions in relation to suspected unlawful activity.**

Auditor’s signature <Person or firm of both, as appropriate and in accordance with company>

Name of the Auditor signing <Person or firm of both, as appropriate>

Date of signature *<Place, dd Month yyyy* (date when the final report is signed)>