



LIFE+ 2007

INDEPENDENT AUDIT REPORT ⁽¹⁾

LIFE+ Programme (European Commission)

Project No: LIFE12NAT/SE/00031

Project title: LIFE Coast Benefit

Project co-ordinating beneficiary: Länsstyrelsen i Östergötlands län / The County Administrative Board of Östergötland

Auditor: Kent Andersson

Firm: Internal Auditor, The County Administrative Board of Västra Götaland

¹ Persons governed by public law may leave the audit of project expenditure to their supervising financial controller

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NB : When used without further specification, the terms "beneficiary"/ "beneficiaries" mean both the co-ordinating beneficiary and/or all associated beneficiaries.

1. Context

The purpose of the LIFE+ Regulation (Regulation (EC) No 614/2007 of the European Parliament and of the Council of 23 May 2007) is to contribute to the implementation, updating and development of Community environmental policy and legislation, in particular the integration of the environment into other EU policies. The Commission uses this financial instrument to support projects which assist the implementation and definition of different sectorial policies.

The procedure for applying for Community financial assistance is as follows:
The applicant should send a proposal and a request for financial assistance to the European Commission, including:

- a technical description of the project
- administrative information
- financial information including details of expenditure by category
- the commitments of associated beneficiaries and co-financiers.

If the application is approved by the Commission, the applicant will receive a copy of a document entitled “Commission Grant agreement”, indicating:

- the total anticipated expenditure for the project
- the eligible costs
- the estimated distribution of total costs and eligible costs
- the maximum amount of Community financial assistance (amount and as a percentage of expenditure)
- the project duration
- the content of the action
- the Common Provisions for LIFE+ projects (CP).

The Commission will make a first pre-financing payment equivalent to 40% of the maximum Community financial contribution followed by a second pre-financing payment. The size of the second pre-financing payment varies according to the applicable provisions.

Within three months of completing the project, the co-ordinating beneficiary should submit a final report including:

- consolidated accounts of costs incurred by all the project participants (co-ordinating beneficiary and associated beneficiaries),
- any income
- interest raised from pre-financing payments
- the final financing plan showing the various sources of finance,
- a certified financial audit report.

The Common Provisions stipulate that an auditor, nominated by the co-ordinating beneficiary, must verify the statement of expenditure and income submitted to the Commission when the maximum Community contribution set in the Special Provisions exceeds 300.000 € (CP art. 31).

The statements of expenditure and income must therefore be subject to a certified financial audit. The financial assistance is payable once the European Commission has

received and accepted the technical report, and the statements mentioned above, properly certified by the auditor.

2. Audit objectives

The purpose of the audit is to obtain sufficient evidence of the accuracy of the statement of expenditure and income in accordance with the Common Provisions, the provisions of the European Union Financial Regulation, the national legislation and accounting rules and in relation to the forecast for the project. The audit will cover the use of funds from all sources of financing.

To this end, the auditor must reconcile all the expenses mentioned in the statements with the criteria mentioned in point 4.2.

The auditor must also verify that all project income has been declared.

3. Declaration of auditor's competence

I, the undersigned, Kent Andersson, independent internal auditor ⁽²⁾, hereby declare:

(1) that I am independent of the County Administration Board of Västra Götaland and the associated beneficiaries which are the object of this audit;

(2) that I am an active member of the national association The institute of internal auditors of Sweden in which County Administration Board of Västra Götaland is established.

Date: October 31, 2019

Membership n° of the association: 1493889

Signature:



² Or the role carried out, if the beneficiary is a legal person governed by public law.

4. Audit methodology

4.1 Verification of the implementation of the project on the basis of an examination of the coherence between the Grant Agreement and the project documents. The actions carried out and the declared expenditure will be compared with the actions set out in the Grant Agreement and with the provisional budget.

4.2 Verification of the eligibility of the declared costs on the basis of the following criteria:

The costs:

- are identifiable and verifiable
- have been provided for in the provisional budget of the project or have been authorised through an amendment to the grant agreement
- are directly linked to, and necessary for carrying out the project
- are reasonable and cost-effective ⁽³⁾
- have been incurred during the lifetime of the project
- have been recorded in the beneficiaries' accounts or tax documents
- have been paid (with the exception of the invoice from the independent auditor)
- are in accordance with the Common Provisions for the LIFE+ Programme.

VAT amounts:

- are supported by a statement from the competent national authority or by a recent VAT statement.

4.3 Verification of the declaration of all project income

The audit will focus on:

interest on pre-financing payments
all sources of co-financing
other income (sale of products, services and publications, etc.).

For public organisations only :

if the co-financing and the salaries of civil servants/long term staff complies with the common provisions

4.4 Verification of the origin of the participants' financing

Verification that the project does not benefit either directly or indirectly from support from the Structural Funds or other Community financial instruments.

³ To be assessed in particular on the basis of the tendering and selection procedures for suppliers or service providers.

5. General project information ⁽⁴⁾

Project Grant agreement reference n°: LIFE12NAT/SE/00031

Project co-ordinating beneficiary: The County Administrative Board of Östergötland

Project associated beneficiaries: The County Administrative Board of Södermanland, The County Administrative Board of Kalmar, and Swedish Environmental Protection Agency (SEPA).

Project objective: The aim of the LIFE Coast Benefit project is to improve the conservation status and habitats in the Western Baltic Archipelago. Values in focus are species and habitats favoured by traditional agricultural management, natural structures and disturbance regimes in forests and in shallow waters. Their conservation status has suffered when the relevant management has been made increasingly difficult due to high costs for transportation and decreasing of local farming. A goal within the project is to cooperate and work with actions in different habitat types to get good cost efficiency.

The project Life Coast Benefit will restore habitats in 45 Nature 2000-sites, in three different counties at the Western Baltic Archipelago. The project will go on during the period of 01/09/2013 to 31/08/2019. The coordinating beneficiary is County Administrative Board of Östergötland (CAB E), where Project manager and financial manager are employed. There are three associated beneficiaries, County Administrative Board of Södermanland (CAB D), County Administrative Board of Kalmar (CAB H), and Swedish Environmental Protection Agency (SEPA). The CABs are responsible for all the concrete actions within their county borders, SEPA have a small role in concrete actions but contribute to financing the project in great extent. The external financing comes from the EC Life+ Nature fund

Project duration (in months): 72

Start date: 1 september 2013

End date: 31 august 2019

Approved budget:

Total costs: €9 671 976

Eligible costs: €9 671 976

Subsidy as % of eligible costs: 50 %

Maximum subsidy: €4 835 988

⁴ In accordance with the Decision/Agreement.

Initial budget ⁽⁵⁾ approved:

Breakdown by category	Total costs in €	Eligible costs in €
Personnel	1 926 533	1 926 533
Travel and subsistence expenses	402 951	402 951
External assistance	5 032 798	5 032 798
Durable goods		
Infrastructure	1 007 551	1 007 551
Equipment	81 363	81 363
Prototypes	0	0
Land/rights purchase	0	0
Consumables	561 473	561 473
Other costs	26 563	26 563
Overheads	632 744	632 744
TOTAL	9 671 976	9 671 976

If applicable: for the conversion of SEK to €, the exchange rate is as at the date of (CP art. 29.5)

8,5704	2013
8,8832	2014
9,4702	2015
9,1696	2016
9,5438	2017
9,8283	2018
10,2145	2019

Consolidated statement of expenditure ⁽⁶⁾ submitted to the auditor:

Breakdown by category	Total costs in €	Eligible costs in €
Personnel	2 033 973	2 033 973
Travel and subsistence expenses	129 993	129 993
External assistance	4 604 226	4 604 226
Durable goods		
Infrastructure	866 371	866 371
Equipment	54 522	54 522
Prototypes		
Land/rights purchase		
Consumables	500 260	500 260
Other costs	17 633	17 633
Overheads	574 488	574 488
TOTAL	8 781 466	8 781 466

⁵ In general, the estimated total costs are higher than the eligible costs because only depreciated costs of durable are considered eligible (CP art. 25.6).

⁶ This expenditure is set out in the section on audit results.

6. Audit results

6.1 Verification of the implementation of the project

The products delivered as compared to the products planned and approved by the Commission in the grant agreement have been verified.

It was found that: The product of the projects are identical to the product provided for in the decision in the grant agreement.

Documentation:

- Grant agreement *ref* LIFE12NAT/SE/00031
- The final report
- The CP
- Declarations by the beneficiary

6.2 Verification of the beneficiaries' accounting systems

The audit has examined:

- whether the internal accounting (analytical or other suitable internal system) and auditing procedures permits direct reconciliation of the costs and revenues declared under the project,
- whether the actual expenditure/income under the project has been recorded systematically using a numbering system specific to each project
- whether when costs are shared between several projects, the appropriate allocation keys have been established that reflect the true burden for each project
- whether such allocation keys have been applied systematically and correctly

It was found that: All the beneficiaries has used their normal accounting systems and internal accounting procedures. I have had no problems in my audit procedures to reconcile against the original transaction and/or verifying documents. The audit had been performed by randomly picking samples from all beneficiaries to get an overall picture regarding the adherence to the specific rules in the Comission Provision. I have not noticed any specific allocation issues or provisions thus only actual transactions is registered besides the allocation of a 7% overhead.

6.3 Verification of the eligibility of the declared costs

6.3.1 General

The arithmetic coherence within and between the tables in the final report and the correct allocation of costs have been verified.

The audit has also examined, on the basis of a representative study and by interviewing the co-ordinating beneficiary:

- whether the expenses were directly linked to the project and necessary for carrying it out,
- whether the expenses were provided for in the initial budget and were incurred by the beneficiaries,
- whether the costs have been correctly allocated,
- whether the expenses are supported by accounting documents in accordance with current national accounting law,
- whether the expenses have been recorded in the beneficiaries's accounts or tax documents,
- whether the expenses were incurred during the lifetime of the project,
- whether the payments were made by the beneficiaries,
- whether the correct exchange rates were used (CP art. 29.5).

It was found that: Based on my randomly picked samples, discussions with the project management, written statements of the project and other audit procedures I have come to the conclusion that:

- the expenses is directly linked to and necessary for the project,
- the expenses is provided for in the budget and are incurred by the beneficiaries,
- the costs have been correctly allocated,
- the expenses are supported by accounting documents in accordance with generally accepted accounting policies in Sweden,
- the expenses have been recorded in the accounts of the beneficiaries,
- the expenses were incurred during the lifetime of the project,
- the payments were made by the beneficiaries,
- the exchange rates used are of the first working day of each year as set out by the ECB (CP art. 29.5).

Documentation:

- Grant agreement *ref* LIFE12NAT/SE/00031
- The final report
- The CP
- Declarations by the beneficiary
- Underlying documents, internal instructions, book-keeping, General Ledger-extracts.

6.3.2 Personnel costs

Personnel costs ⁽⁷⁾ were examined to verify:

- whether they were paid and charged in respect of the actual time devoted to the project and if they were calculated on the basis of the annual gross salary or wages (plus obligatory social charges, but excluding any other costs) and the annual time worked in total,
- whether contracts of individuals working as service providers in the beneficiary's premises comply with the relevant national legislation (CP art. 25.2) and whether the costs declared are in compliance with the contract and the time devoted to the project.
- whether the work was carried out during the contractual period,
- whether the time sheets required have been properly filled in and approved by the person authorised to do so under the project

Only for public organisations:

- whether the own contribution of the public organisation exceeds by 2 % the total declared costs referred to the salaries of civil servants or permanent/long term staff already working for the beneficiary (CP art. 25.2) before the start date of the project.

Organisation:	Declared expenditure (D)	Audited expenditure (A)	% A/D
Beneficiary County Adm Östergötland	1 012 653	781 767	77,2
Associated Beneficiary County Adm Södermanland	583 593	381 086	65,3
Associated Beneficiary County Adm Kalmar	437 727	273 142	62,4
TOTAL	2 033 973	1 435 995	70,6

It was found that: The calculation of personnel costs is made in accordance with the rules in the Common Provision. I have not found any other costs under this heading. Time sheets has been used to document the time spent on the project. They are approved in accordance with the internal control set up.

Documentation:

- Grant agreement *ref* LIFE12NAT/SE/00031
- The final report
- Salary slips
- Time sheets
- Contracts of employment
- The CP
- Declarations by the beneficiary

⁷ The sample should include salaries for every category of personnel and each participating body (coordinating beneficiary and associated beneficiaries). The minimum percentage is left to the auditor's discretion but should be such as to provide sufficient assurance that the declared costs are real and in accordance with the CP.

See Annex 1: Model form for calculating the hourly or daily cost of personne.

6.3.3 Travel costs

The travel costs ⁽⁸⁾ were examined to verify:

- whether the travel was necessary under the project and took place according to the plan in the project proposal
- whether they were paid and charged in accordance with the internal rules of the beneficiaries,
- whether the amount of recoverable VAT has not been declared (CP art. 30).

Organisation:	Declared expenditure (D)	Audited expenditure (A)	% A/D
Beneficiary County Adm Östergötland	65 363	15 225	23,2
Associated Beneficiary County Adm Södermanland	42 296	9 686	22,9
Associated Beneficiary County Adm Kalmar	22 334	6 075	93,8
TOTAL	129 993	30 986	23,8

It was found that: Travel costs consists of a larger number of very small transactions why my random test is totally smaller. The have adhered to the internal rules of the beneficiaries regarding travelling expenses. VAT has been treated according to local laws and recoverable VAT has not been accounted for.

Documentation:

- Grant agreement *ref* LIFE12NAT/SE/00031
- The final report
- Internal rules on travel
- Transport invoices and tickets
- Declaration by the national VAT authority
- The CP
- Declarations by the beneficiary

⁸ At the auditor's discretion, but such as to provide sufficient assurance of the accuracy of the declared costs.

6.3.4 External assistance costs

All the external assistance costs were examined to verify:

- whether they were supported by accounting documents in accordance with national accounting law,
- whether they have been paid (except the cost of the independent audit)⁹,
- whether the accounting documents include a clear reference to the LIFE project number and are sufficiently detailed to allow each part of the service rendered to be identified (CP art. 8.5),
- that the sub-contractors were neither beneficiaries nor partners (CP art. 6.5 and 8.1),
- whether public beneficiaries have respected the applicable national rules on public tendering (CP art. 8.4),
- whether private beneficiaries concerned awarded the contract to the bid offering best value for money, observed principles of transparency and equal treatment and avoided conflict of interest (CP art. 8.4)
- that the costs do not relate to durable equipment, infrastructure or consumables (CP art. 25.4-5),
- whether the amount of recoverable VAT has not been declared (CP art. 30)
- whether subcontracting of project tasks does not represent more than 35% of the total eligible cost.

Organisation:	Declared expenditure (D)	Audited expenditure (A)	% A/D
Beneficiary County Adm Östergötland	1 706 259	948 701	55,6
Associated Beneficiary County Adm Södermanland	1 884 985	1 178 116	62,5
Associated Beneficiary County Adm Kalmar	1 012 982	632 101	62,4
TOTAL	4 604 226	2 758 918	59,9

It was found that: All costs within my samples have been accounted for according to local accounting principles and laws and supported by appropriate documents. I have not seen any costs that should be accounted for in other sections. VAT has been treated according to local laws and no recoverable VAT has been treated as cost.

In 2014 the County Administrative Board Kalmar made a procurement based on a price quote for logging in the Södra Malmö nature reserve, Dnr. 5123 715-2014. Since the final amount for the assignment is above the limit when price quote should be used, the County Administrative Board Kalmar has chosen to conduct an additional review of the procurement. The review has been carried out by procurement coordinator Christian Sjöström at the County Administrative Board Kalmar. The assessment is that even though the amount limit has been exceeded, the County Administrative Board Kalmar has acted commercially and objectively and exploited the competition opportunities that existed in accordance with the County Administrative Board's Kalmar procurement policy. The assessment is based on the fact that the assignment has been exposed to competition and that all suppliers in the region with the capacity to carry out such a large logging in the archipelago have been

⁹ Must be paid before sending the final report to the Commission

asked and that it was difficult to calculate the cost because the actual logging volume was not known in advance.

Documentation:

- Grant Agreement *ref* LIFE12NAT/SE/00031
- The final report
- The public call for tender
- Tenders
- Justification for the choice of sub-contractor
- Contracts with sub-contractors
- Invoices and proofs of payments
- Declaration by the national VAT authority
- The CP
- Declarations by the beneficiary

6.3.5 Durable goods

The depreciation of expenditure on durable goods ⁽¹⁰⁾ corresponds to the purchase/manufacture or lease of equipment or infrastructure during the project period.

The durable goods were examined to verify:

- that they were acquired during the contractual period (CP art. 25.5),
- whether they were included in the inventory of the beneficiaries' durable goods ⁽¹¹⁾ with the (possible) exception of leased durable goods (CP art. 25.5),
- whether they are treated as capital expenditure in accordance with the tax and accounting rules applicable to the beneficiaries of the project (CP art. 25.5),
- whether they are purchased or leased at normal market prices (CP art. 25.5),
- whether the internal accounting depreciation rules of the beneficiaries have been applied (CP art. 25.6)
- whether the ceilings have been respected (CP art. 25.6)
- whether the public authorities in the partnership (*if applicable*) have respected the national rules on public tendering (CP art. 8.4)
- whether the amount of recoverable VAT has not been declared (CP art. 30),
- whether the costs have been paid (CP art. 25.1)

The depreciation costs of durable goods acquired before the start-date of the project are ineligible. Maintenance costs for those goods are taken into account in overhead costs (flat rate funding).

¹⁰ All beneficiaries shall apply their internal accounting standard to calculate the depreciated eligible amount, taking into account the date of purchase, the duration of the project and the rate of actual use for the purposes of the project. However the depreciated eligible amount will be limited to the following ceilings: 25% of the total purchase costs for infrastructure, 50% of the total purchase costs for equipment. LIFE+ Env. and Governance and LIFE+ Biodiversity: 100% of the total costs of prototypes. LIFE+ Nature: 100% for public authorities or NGOs if the beneficiaries undertake to continue the definitive assignment of the goods to activities of nature conservation beyond the end of the project.

¹¹ For organisations required to have an inventory of durable goods.

If applicable, and for LIFE+ Environment Policy and Governance and LIFE+ Biodiversity projects only:

A physical check of prototypes was carried out and a financial audit of the costs to verify whether the goods declared to be prototypes corresponded to the definition in art. 25.7 of the CP.

If applicable, and for LIFE+ Nature projects only:

Costs incurred for land/rights purchase were examined to verify that they are intrinsically connected with the implementation of the project, and explicitly provided for in the project, the cost corresponds to market value and whether the sale contract and/or its entry in the land register includes a guarantee of the definitive assignment of the land to nature conservation (CP art. 35).

Organisation	Declared Total Purchase cost (D)	Audited expenditure (A)	% A/D
Beneficiary County Adm Östergötland			
Infrastructure	-	-	-
Equipment	7 621	6 775	88,9
Associated Beneficiary County Adm Södermanland			
Infrastructure	778 114	522 893	67,2
Equipment	46 454	29 823	64,2
Associated Beneficiary County Adm Kalmar			
Infrastructure	88 257	88 256	100
Equipment	447	-	-
TOTAL	920 893	647 747	70,3

It was found that: There is no land or right purchases. The accounted durable goods are not considered to be consumables and they should be treated as inventory according to local laws. They have been purchased during the time of the project. VAT has been treated according to local laws and no recoverable VAT has been treated as cost.

Documentation:

- Grant agreement *ref* LIFE12NAT/SE/00031
- The final report
- *If applicable:* the public call for tender
- Tenders
- Reports justifying the choice of supplier
- Invoices and proofs of payment
- The control accounts and trial balances
- Declaration by the national VAT authority
- The CP
- Declarations by the beneficiary

6.3.6 Consumable materials

The expenditure on consumable materials was examined ⁽¹²⁾ to verify:

- that it has not been included in the inventory of the beneficiaries' durable goods,
- that it has not been considered as capital expenses,
- that it specifically relates to the project implementation,
- that it does not qualify as overheads (CP art. 25.13),
- whether the amount of recoverable VAT has not been declared (CP art. 30),
- whether all the costs have been paid.

Organisation:	Declared expenditure (D)	Audited expenditure (A)	% A/D
Beneficiary County Adm Östergötland	132 901	88 077	66,2
Associated Beneficiary County Adm Södermanland	294 040	152 901	52,0
Associated Beneficiary County Adm Kalmar	73 319	68 772	93,8
TOTAL	500 260	309 750	61,9

It was found that: My review has shown that I do not consider any parts of my samples to be inventory or generally supplies. As far as I can see it is related to the project and all items have been paid. VAT has been treated according to local laws and no recoverable VAT has been treated as cost.

Documentation:

- Grant agreement *ref* LIFE12NAT/SE/00031
- The final report
- Invoices and proofs of payment
- The control accounts and trial balances
- Declaration by the national VAT authority
- The CP
- Declarations by the beneficiary

¹² At the auditor's discretion, but such as to provide sufficient assurance of the accuracy of the declared costs, and no less than 10% of the total costs declared by each beneficiary.

6.3.7 Other costs

The other costs were examined ⁽¹³⁾ to verify:

- whether they do not fall into another defined category,
- whether they are real and eligible listed expenses (CP art. 26),
- whether the amount of recoverable VAT has not been declared (CP art. 30),
- if all the costs have been paid.

Organisation:	Declared expenditure (D)	Audited expenditure (A)	% A/D
Beneficiary County Adm Östergötland	14 015	11 995	86,5
Associated Beneficiary County Adm Södermanland	1 288	-	-
Associated Beneficiary County Adm Kalmar	1 105	-	-
Swedish Environmental Protection Agency (SEPA)	1 225	1 225	100
TOTAL	17 633	13 220	75,0

It was found that: I found that the randomly picked transactions do not fall into any other category and has been paid in full. VAT has been treated according to local laws and no recoverable VAT has been treated as cost.

Documentation:

- Grant agreement *ref* LIFE12NAT/SE/00031
- The final report
- Invoices and proofs of payment
- Declaration by the national VAT authority
- Declarations by the beneficiary
- The CP

6.3.8 Overheads

The overheads were examined to verify:

- whether they do not exceed a flat-rate of 7% calculated of the total amount of eligible direct costs, excluding land purchase costs.

It was found that: They have calculated a 7 % flat-rate on the eligible direct costs only.

Documentation:

- The final report

¹³ At the auditor's discretion, but such as to provide sufficient assurance of the accuracy of the declared costs, and no less than 10% of the total costs declared by each beneficiary.

6.3.9 Ineligible costs

The audit examined whether there were any ineligible costs in accordance with the definition in CP art. 26.

It was found that: No parts of the randomly picked transactions are to be considered as ineligible costs as far as I can conclude. They have not been reporting any such costs either.

6.4 Expenditure as calculated after the audit

Following the analysis of ineligible costs, the expenditure has been calculated. The ineligible costs were deducted from the list of costs submitted by the co-ordinating beneficiary (CP art. 25 and 26).

Breakdown by category	Total costs declared by the project	Total costs certified by the auditor
Personnel	2 033 973	2 033 973
Travel and subsistence expenses	129 993	129 993
External assistance	4 604 226	4 604 226
Durable goods		
Infrastructure	866 371	866 371
Equipment	54 522	54 522
Prototypes		
Land/rights purchase		
Consumables	500 260	500 260
Other costs	17 633	17 633
Overheads	574 488	574 488
TOTAL	8 781 466	8 781 466

6.5 Statement of expenditure and income

The audit has examined:

- whether the contributions from the partnership were financial in nature,
- that all contributions in kind have been excluded,
- that the financial resources correspond to the agreements concluded with the associated beneficiaries and co-financiers,
- that the project does not receive any aid from the Structural Funds or other Community budget instruments ⁽¹⁴⁾ (Regulation (EC) No 614/2007 art.??),
- that all other income generated by the project has been declared (CP art. 24.4),
- that all currencies have been converted to Euro, at the exchange rate applied by the European Central Bank on the first working day of the year in which the expenditure was paid,
- that the interest accrued on LIFE+ pre-financing payments has also been declared.

¹⁴ Under Article 6.1 all beneficiaries must keep all the supporting documents relating to expenditure, income and revenue of the project which have been declared to the Commission.

Statement of expenditure and income	
1a. Personnel	2 033 973
1b. Travel and subsistence costs	129 993
1c. External assistance	4 604 226
1d. Durable goods	
Infrastructure	866 371
Equipment	54 522
Prototypes	
1e. Land/rights purchase	
1f. Consumable materials	500 260
1g Other costs	17 633
1h. Overheads	574 488
TOTAL COST OF THE PROJECT = total (1a) to (1h) = (2a) to (2e)	8 781 466
2a. Contribution by the participants	4 330 423
2b Other sources of financing	60 310
2c Profit generated by the project	0
2d Contribution received from LIFE+	3 868 790
2e Requested contribution from LIFE+ to be received or reimbursed (*)	521 943
Interest from LIFE+ pre-financing payments	0

(*) The final contribution will be calculated by the Commission after assessment of the final report

7. CONCLUSIONS

On the basis of the financial control, in accordance with the programme described above, we consider that we have obtained reasonable assurance that the financial report of project no LIFE12NAT/SE/00031 title: Life Coast Benefit will restore habitats in 45 Nature 2000-sites, in three different counties at the Western Baltic Archipelago, start date 01 september 2013 end date 31 August 2019, gives a true and fair view of the expenses, income and investments incurred/made by The coordinating beneficiary is County Administrative Board of Östergötland (CAB E), The County Administrative Board of Södermanland (CAB D), The County Administrative Board of Kalmar (CAB H), and The Swedish Environmental Protection Agency (SEPA) in connection with the abovementioned project within the time limit laid down by the Commission and in accordance with the LIFE+ Programme Common Provisions, the national legislation and accounting rules.

Kent Andersson
 Reg no 1493889
 Gothenburg October 31, 2019

