



Strengthening the supreme audit institutions

STATE AUDIT OFFICE



SUPREME AUDIT INSTITUTIONS



The State Audit Office as a member of the International Organization of Supreme Audit Institutions is internationally renowned and valued as a competent partner in the external audit field. Previous experience of the State Audit Office is very valuable, when implementing reforms and strengthening their capacity. It is important to take part in international development cooperation events, in this case – provide support to supreme audit institutions in EU Eastern partnership countries and recognize that they are currently experiencing conditions in their development process similar to those the State Audit Office of the Republic of Latvia previously experienced.

The governments of the Ukraine, Moldova and Georgia, by signing association agreements with the EU, assume also important obligations in the fields of their public finances and external audits. Audits in the public sector are undeniably an important tool and means in the parliamentary control system, to gain a clear and true impression about the goals of utilization of state resources, results, conformity and effectiveness.

Even though a number of reforms to improve effectiveness of the systems in the aforementioned countries have been carried out, it must still be considered

“ **The cooperation with experts from the State Audit Office in the field of development cooperation has become an evident initiative. We highly value the support of Latvia, the experience and tips in the field of external audit. Sometimes European experts do not have enough understanding about development processes in institutions like ours, but the State Audit Office managed to delve into our situation, problems and offer the most appropriate support tools for the integration of our activities according to international public sector audit standards.**

— Expert on international cooperation in the Moldavian Supreme Audit Institution
VIOLETA BALAN

a transition from the post-soviet economic system to one that fully complies with the highest standards of international supreme audit institutions (ISSAI).

The activities planned during this project can be split into two directions:

- 1) Event for international cooperation together with the donor – the Kingdom of Sweden – working group in the field of improving effectiveness of audits. Auditors providing case studies take part in this group;
- 2) training in the fields of financial audits, effectiveness audits and institutional issues in supreme audit institutions (including detailed survey and analysis of study needs) in each of the partner states.

In total we provided direct support to the development of 121 auditors from partner institutions in audit practical issues as well as organized five training seminars in Moldova, the Ukraine and Georgia.

The State Audit Office used different approaches and methods in implementing the activities, providing for the most appropriate influence of the target groups, for example, by organizing class-type seminars or workshops. We also offer individual expert consultations to certain ARI audit groups from partner states, providing support in implementing real-life audits.



Seminar in the Supreme Audit Institution in the Ukraine about ethical aspects and audit quality control.