

ALSAI representatives attend the Conference “On the Audit of State Budget Accounts” organized by SIGMA and the SAI of Montenegro

From 27 to 29 February 2024, a conference of the network of Supreme Audit Institutions (SAIs) from countries in the region with EU candidate and potential candidate status was held in Budva, Montenegro, focusing on the audit of the consolidated State Budget accounts.

The conference was held under the auspices of SIGMA as an initiative aimed at exchanging experiences and addressing common challenges in order to accelerate the EU accession process through the contribution of Supreme Audit Institutions to accountability and good governance.

The main topics presented included the effects and expectations of auditing the consolidated State Budget accounts, the advisory role of audit institutions in budgeting and public-sector accounting reforms, maximizing the efficiency and benefits of auditing consolidated State Budget accounts, defining and quantifying audit criteria for financial and compliance audits, as well as formulating recommendations and measures in financial and compliance auditing.



SIGMA presented the revised Principles of Public Administration, focusing on the key changes compared with the 2014 Principles. These revisions reflect the latest developments in standards and practices within the EU, OECD, and other international organizations, with the aim of responding more effectively to challenges such as digital transformation and environmental sustainability.

For the first time, the conference also included representatives from the Ministries of Finance of the countries in the region, with the aim of exchanging ideas and perspectives on improving the process of auditing consolidated budget accounts, particularly the formulation of audit criteria and recommendations, with the ultimate objective of delivering added value through improved goods and services for citizens.

ALSAI was represented at the meeting by Mr Gjovalin Preçi, Director of the State Budget Audit Department and Mr Rigels Guzi, auditor at the State Budget Audit Department.