



LATVIJAS REPUBLIKAS VALSTS KONTROLE

Otrais revīzijas departaments

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The Ombudsman
of the Republic of Latvia R.Apsitis

Baznicas Street 25, Riga, LV-1010

OPINION

Riga

29 April 2010

No 5.1.-2-51/2009

On correctness of preparation of the annual report for 2009 of the Ombudsman Office

1. According to Section 3, Clause 2 of the Law on the State Audit Office and the audit assignment of the Second Audit Department of the State Audit Office No.5.1-2-51/2009 of 2 November 2009, a financial audit has been conducted on correctness of preparation of the annual report for 2009 of the Ombudsman Office, which comprised inspection of the financial statement, including the statement on the financial position of the budget institution, the statement on the financial results of operations, the statement of changes in equity (net assets), the cash flow statement and the annexes to the financial statements, the management report and the accounting policy description.
2. The management of the Ombudsman Office is responsible for the preparation of the annual report and genuine presentation of information included therein in accordance with the requirements of the regulatory enactments. This responsibility provides for development, implementation and maintenance of such internal control system that ensures preparation of annual report, which contains no significant discrepancies caused by fraud or error, as well as selection and application of appropriate accounting policy.
3. Auditors of the State Audit Office are responsible for the audit report, which is based on corresponding, sufficient, and reliable audit evidence obtained during the audit.
4. The audit is conducted in accordance with international auditing standards recognized in the Republic of Latvia.
5. The State Audit Office performed inspections on compliance of preparation of the annual report and transactions with requirements of the regulatory enactments in force in the Republic of Latvia, as well as assessed the accounting principles applied.
6. The audit provided reasonable assurance for rendering the opinion.
7. On the basis of the facts disclosed during the audit, **the annual report in all significant aspects provides true and fair view** on the financial position of the Ombudsman Office, its alterations and on the activity results of the Ombudsman Office, which concluded on 31 December 2009, and is prepared in accordance with requirements of the regulatory enactments in force in the Republic of Latvia.