



State Audit Office  
Republic of Latvia

100 YEARS  
OF AUDIT STRENGTH



NATIONAL AUDIT  
OFFICE OF LITHUANIA



FOLKETINGET  
RIGSREVISIONEN



REPUBLIC OF SLOVENIA  
COURT OF AUDIT

Report

# PEER REVIEW OF THE STATE AUDIT OFFICE OF THE REPUBLIC OF LATVIA

December, 2022



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Peer review - an external and independent review of one or more elements of the organisation and/or operation of a Supreme Audit Institution by a team of professional peers from one or more Supreme Audit Institutions.

Peer review team: The National Audit Office of Lithuania, lead reviewer, the Rigsrevisionen of Denmark and the Court of Audit of the Republic of Slovenia.

Peer review report presented to: State Audit Office of the Republic of Latvia, Public Expenditure and Accounts Committee of Parliament of the Republic of Latvia.

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# PEER REVIEW OPINION

## To the Auditor General of the Republic of Latvia

We, the members of the international peer review team, are pleased to present the results of our review of the State Audit Office of the Republic of Latvia (SAO Latvia). The team consisted of experienced compliance and performance auditors from the National Audit Office of Lithuania, lead reviewer, Rigsrevisionen of Denmark and the Court of Audit of the Republic of Slovenia.

The main reference tool used in the peer review, as requested by SAO Latvia, was the Performance Measurement Framework (PMF)<sup>1</sup> and INTOSAI GUID 1900.

The main objective of the peer review was to assess the extent to which compliance and performance audit in the SAO of Latvia comply with the International Standards of Supreme Audit Institutions (ISSAIs). This entailed assessing the SAO of Latvia's core processes involved in compliance and performance audits.

Overall, we found compliance and performance audit in the SAO of Latvia to be generally compliant with the ISSAIs. This is not only a result of adequate setup of internal structures, but also of evident devotion of audit personnel towards areas of their responsibilities.

We identified issues in relation to status of performance audit, application of materiality and control environment, which could in various volume make room for improvement or increase efficiency in areas of selection of topics, conduct of audits and audit quality of the SAO Latvia. We hope our recommendations will serve to address the issues.

We greatly appreciate the cooperation and support provided by the SAO of Latvia and its staff during our work, and thank them. Their openness and constructivism were invaluable in enabling us to complete our work. Also, we are grateful to stakeholders of SAO of Latvia for sharing with us their experience and insights in field audit practices of SAO Latvia.

[Signature]

Mindaugas Macijauskas

Auditor General

National Audit Office of Lithuania

On behalf of the peer review team

December 14, 2022

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<sup>1</sup> <https://www.idi.no/work-streams/well-governed-sais/sai-pmf>

# EXECUTIVE SUMMARY

## SAO of Latvia

SAO of Latvia is an independent, collegial, supreme audit institution that performs audits in conformity with international audit standards recognized in the Republic of Latvia and is accountable to Saeima. It is highly respected and valued by Saeima, government and stakeholders in society. The activities of the State Audit Office of Latvia, as laid down in the State Audit Office Law, aim at establishing whether public resources are being spent legally, correctly, efficiently, and in compliance with the public interest. The State Audit Office provides recommendations for the elimination of the identified deficiencies.

SAO Latvia is in the continues development mode – the new strategy for period 2022-2025 was endorsed, recently both Performance audit and Compliance audit manuals were elaborated, initiatives on improvement of audit topic selection are taking place, in addition to that, revision of quality management system (including audit quality assurance) is foreseen.

## Peer Review

Following the request of the Auditor General, an international team carried out a peer review of the SAO Latvia. The peer review team comprised of representatives from the National Audit Office of Lithuania, lead reviewer, the Rigsrevisionen of Denmark and the Court of Audit of the Republic of Slovenia.

Members of the peer review team committed to work in accordance with accepted principles of INTOSAI Framework of Professional Pronouncements. The main reference tool used in the peer review, as requested by SAO Latvia, was the Performance Measurement Framework (PMF)<sup>2</sup> and INTOSAI GUID 1900.

The objective of this peer review was to provide assessment whether the SAO Latvia's strategic planning process and selection of audit topics, compliance and performance audit methodologies and practices, as well as quality assurance are compliant and designed in accordance with INTOSAI Framework of Professional Pronouncements. Also, the peer review was expected to provide suggestions for improving the work of the SAO of Latvia within the scope of assessment.

## Results of peer review

Following the assessment we conducted, in the peer review team's opinion, design and execution of strategic planning process and selection of audit topics, compliance and performance audit methodologies and practices, as well as quality assurance in the State Audit Office of the Republic of Latvia comply in all material aspects with the International Standards for Supreme Audit Institutions (ISSAIs), namely ISSAI 3000 and ISSAI 4000.

The peer review team evaluated the setup and functioning of overall activities in area of compliance and performance audit and, as a result, identified certain issues having various scale of impact throughout the core processes:

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<sup>2</sup> <https://www.idi.no/work-streams/well-governed-sais/sai-pmf>

- Status of performance audit – we encourage SAO Latvia to continue to internalise its strategic choice in giving priority to performance audit when allocating resources, elaborating audit topics and plans, and also when providing training (including certification and specialisation);
- Materiality – we propose to put into practice the concept of materiality in topic selection, planning, execution, reporting and follow up phases for both compliance and performance audits;
- Balance between regulation and maturity – we propose to balance the highly regulated and control-oriented environment with maturity of the institution.

Noting the fact that the SAO Latvia has evolved since the last peer review in 2015, during recent task we would advise in favour of further improvement of areas of audit reporting, personnel diversification and personnel training.

We also identified examples of good practice applied by the SAO Latvia, which we have [highlighted](#) in our report.

As ISSAIs may be adopted in a number of ways, peer review team also shared with SAO Latvia other standards' application practices in areas within the scope of the review .

# INTRODUCTION

## Background Information

SAO of Latvia is an independent, collegial, supreme audit institution that performs audits in conformity with international audit standards recognized in the Republic of Latvia and is accountable to Saeima. It is highly respected and valued by Saeima, government and stakeholders in society. The activities of the State Audit Office of Latvia, as laid down in the State Audit Office Law, aim at establishing whether public resources are being spent legally, correctly, efficiently, and in compliance with the public interest. The State Audit Office provides recommendations for the elimination of the identified deficiencies.

SAO Latvia is in the continues development mode – the new strategy for period 2022-2025 was endorsed, recently both Performance audit and Compliance audit manuals were elaborated, initiatives on improvement of audit topic selection are taking place, in addition to that, revision of quality management system (including audit quality assurance) is foreseen.

Following the request of the Auditor General, an international team carried out a peer review of the SAO Latvia. The peer review team comprised of representatives from the National Audit Office of Lithuania, lead reviewer, Rigsrevisionen of Denmark and the Court of Audit of the Republic of Slovenia.

## Peer Review Objectives, Scope, Approach and Criteria

The objective of this peer review was to provide assessment whether the SAO's strategic planning and selection of audit topics, compliance and performance audit methodologies and practices, as well as quality assurance are compliant and designed in accordance with INTOSAI Framework of Professional Pronouncements.

Also, the peer review was expected to provide suggestions for improving the work of SAO of Latvia within the scope of the assessment.

The peer review covered the following topics:

- SAO's strategic planning and selection of audit topics: assessment whether the risk analysis, audit topic identification and selection process are compliant with INTOSAI Framework of Professional pronouncements and in line with internal regulations.
- Audit process (audit planning, conducting, reporting and follow-up): assessment to what extent compliance<sup>3</sup> and performance audit methodologies and practices, as well as quality assurance are compliant with INTOSAI Framework of Professional pronouncements and in line with internal regulations.

By signing Memorandum of Understanding in May 2022, peer review team had committed to work in accordance with accepted principles of INTOSAI Framework of Professional Pronouncements and had followed the request of SAO Latvia to use the Performance

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<sup>3</sup> Peer review did not assess the compliance audit elements, which are executed as part of financial audit, as latter was out of scope of this task.

Measurement Framework (PMF)<sup>4</sup> and INTOSAI GUID 1900 as the main reference tools in this peer review.

The review work began in May 2022 and continued throughout the year. It included the following:

- reviewing the internal regulations regarding activity planning, risk assessment, audit quality control and other processes related to the scope of the assessment;
- examining recent developments in relation to the Compliance audit and Performance audit manuals of SAO Latvia;
- detailed examination of selected performance, compliance and combined (compliance/performance) audits. The audits were selected from those the SAO Latvia had carried out during the period of 2021 and first half of 2022;
- reviewing a number of outcomes of quality management - quality control, evaluations, quality assurance and review procedures, etc.
- interviewing the Auditor General and Council, heads of divisions, audit teams and staff responsible for operational areas;
- interviews with Chairman of Public Expenditure and Accounts Committee of Saeima, as well as with representatives of auditees of SAO Latvia – Ministry of Justice, State Land Service, Ministry of Environmental Protection and Regional Development, Ministry of Education and Science, Ministry of Agriculture and Maritime Academy.

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<sup>4</sup> <https://www.idi.no/work-streams/well-governed-sais/sai-pmf>



# STRATEGIC PLANNING AND SELECTION OF AUDIT TOPICS

Our overall conclusion is that SAO Latvia meets the ISSAIs for overall audit planning. Their procedure for risk assessment and strategic planning meets the standards and their planning documents, including the assessment of the socioeconomic situation and trends, are comprehensive and thorough.

Risk assessment and considerations regarding audit topics are carried out within audit departments, based on public sector areas allocated to them and areas of function of respective auditees. Strategic planning division and Public council are involved in the preparation of the annual plan, which is also approved by the Council.

The following issues drew our attention when revising both procedures and documentation, alongside interviews with stakeholders related to preparation of annual work plan of SAO Latvia:

- Strategy 2022-2025 of SAO of Latvia was introduced, highlighting performance audit as the first action line. State audit office law puts emphasis on financial audit and planning procedure puts financial audit as priority when allocating resources. This might be a constraint when implementing Strategy of SAO Latvia of 2022-2025 with regards to performance audit;
- Despite recent strategic determination to bring performance audit more to the fore of SAO Latvia's activity, combined (performance/compliance) audits dominated<sup>5</sup> in the work plan for 2022. Conduct of combined audits raises a number of implications as observed during this peer review (refer to section "Audit practices"). In order to be able to clearly identify the key audit issue and ensure the focus on the issue is not lost, a more streamlined approach in design of the audit and choice of the performance audit type (instead of combination with compliance audit type) as well as audit principles would be encouraged.
- Undergoing pilot activities of SAO Latvia in the area of risk assessment and planning on overall country risk criteria (country wide indicators), prioritizing, raising the level of assessment from function level to state level are welcomed by the peer review team. Implementation of chosen direction would enhance added value of SAO Latvia audit work.
- In performing its risk assessment considerations of stakeholders' expectations are only foreseen and documented when drafting the annual work plan. In our view, SAO could recognize those expectations and respond to them, as appropriate, in a more proactive and systematic way. Furthermore, our interviews with auditees and Chairman of Public Expenditure and Audit Committee of Saeima revealed that alignment of both topics and timing of audit activities could be introduced, while respecting the independence of SAO Latvia.
- SAO Latvia impact calculation guidelines are thorough, elaborate and tackle various dimensions of possible impact of audit outcomes. However, while implementing, a lot

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<sup>5</sup> Annual work plan of 2022 consists of 11 combined audits, 9 Performance audits and 6 compliance audits, followed by 54 financial audits.

of attention is put on monetary quantification. This might mitigate the added value actually delivered by audit results of SAO Latvia of non-monetary (social, environmental, etc.) origin.

- Variety of undefined responses (rapid respond audit, situation investigation) and combined audits may lose the aim, methodological consistency. Empowerment and description of each type of response would eliminate the risk. Variety of responses is in general useful and may balance well with audit matters (problems/risk).

Peer review team believes the following recommendations would enhance the activity planning process.

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#### **Major recommendation No 1**

*We recommend to continue developing the risk assessment procedures towards inclusion of various levels of assessment (state, cross sector, system, programme, institutions) in combination with the variety of available responses of SAO Latvia into annual work plans.*

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#### **Recommendation No 2**

*We recommend further investigation of the possibilities to strengthen the legal environment to support conduct of performance audits.*

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#### **Recommendation No 3**

*We recommend to refine the approach of addressing expectations of stakeholders and responding to them in annual work plans in a proactive way with more tailored and dialogue-based approach, as appropriate, having in mind the independence of SAO Latvia.*

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# AUDIT METHODOLOGY

## Performance audit manual

The Performance audit manual developed by SAO Latvia is in all significant aspects comprehensive, it is based on the requirements of the relevant ISSAI standards, sets out how the standards should be applied in practice and provides practical examples. This highly supports the strategic choice of SAO Latvia to enhance performance audit practices.

Supporting the direction of recent developments, several areas for improvement might be considered:

- Performance audit manual emphasizes that materiality in a performance audit is usually determined by qualitative aspects and the auditor shall consider materiality at all stages of the audit process, including the financial, social and political aspects of the subject matter with the goal of delivering as much added value as possible. However, the manual does not provide support in how materiality can be determined by qualitative aspects, what qualitative factors may be considered in determining materiality.
- Selection of municipalities/institutions/units/samples for gathering evidence and sampling in general is unclear in the manual and does not relate to performance audit but has financial audit's features that are not relevant to performance audit (sampling of transactions, errors and non-compliances). Nevertheless, in the performance and combined audits sampled for our review we found reasonable decisions and techniques regarding the selection, although sampling practices vary.
- Determination of audit criteria is clearly presented in the Performance audit manual, although it lacks reference to the sources of each criterion and which principle out of three E (effectiveness, efficiency, economy) is evaluated. As a result, audit criteria established in reviewed audits lacked clear appropriate determination in a number of cases (please refer to section "Audit practices").

## Compliance audit manual

The Compliance audit manual is very comprehensive, sets out how the standards have to be applied in practice, provides practical examples, which assures high level of support to the auditors. The Compliance audit manual has clear coverage of the overall applicable ISSAIs required in relation to planning, undertaking and reporting compliance audits.

## Auditors competence and training

Relevant job descriptions for the various grades of auditors are in place, although there is no diversification regarding the type of the audit. In practice this results in issues of application of specific audit type techniques, especially in the area of performance audits. Therefore, it may put at risk smooth implementation of both, SAO Latvia's strategic choice for performance audit and comprehensive Performance audit manual. This issue was also addressed by previous peer review.

Directors of audit departments are responsible for setting up audit teams with appropriate skills and experience. The samples reviewed showed that team leaders were selected on the basis of their knowledge on the subject. The roles and responsibilities of team members are set out clearly in both compliance audit and Performance audit manual.

During our interviews with audit staff we were impressed by evident devotion of personnel towards audit topics, wide knowledge in the area of audit topic and ambitions with regards to both scope and impact of the audit.

SAO Latvia has a comprehensive annual training/education programs which include trainings/education for newcomers and experienced auditors. On top of that, [certification programs for Financial and Performance auditors are in place](#). Although, SAO Latvia doesn't have a certification program for compliance auditors, rather the certification programs for Financial and Performance audit include some compliance audit elements. This might put at risk the ability of SAO Latvia to maintain the level of professional conduct in compliance audit in the future.

Our overall conclusion is that team management and both performance and compliance, audit skills are in accordance with the standards. Moreover, we find that the elaborated Performance audit manual is good practise in strengthening quality of performance audit. Also, comprehensive Compliance audit manual gives reasonable grounds for professional conduct of compliance audits. However, having in mind the issues observed and presented in the section "Audit practices", much more auditors have to be certified and trained in performance audit if SAO Latvia intends to increase the volume of activities in performance audits. Also, SAO Latvia should consider to increase specialization in performance audit.

Implementation of the recommendations provided below would strengthen area of audit methodology and competences.

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#### **Major recommendation No 4**

*Having in mind different requirements on mindsets and methods deriving from different types of audits, we recommend to make use of specialisation of personnel exclusively for performance audit and encourage the certification of performance auditors.*

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#### **Major recommendation no 5**

*We recommend to continue enhancing relevant training, guidance and any other supportive measures for the audit personnel, carrying out performance audits.*

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#### **Recommendation No 6**

*We recommend to consider the means to continue to assure the level of professionalism of compliance auditors, especially in the light of purification of audit types in practice.*

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#### **Recommendation No 7**

*We recommend to enrich Performance audit manual by:*

- *adjusting methodology for performance audit regarding sampling methods in such a way it would allow for selection of samples that represent a population and allow the confidence that evidence is sufficient to support the conclusion;*

- *supplementing the template of the audit plan in the manual by including the source of each criterion and its reference to which of three principles (effectiveness, efficiency, economy) is evaluated;*
  - *elaboration on how materiality can be determined by qualitative aspects.*
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# AUDIT PRACTICES

During peer review we revised a sample of performance, compliance and combined (performance/compliance) audits conducted by SAO Latvia audits teams during periods of 2021-2022 (refer to Annex 1).

## Performance audit

The sampled performance and combined audits we reviewed were carried out, in material respects, in accordance with the ISSAI 300 and ISSAI 3000. Chosen audit topics reflected the problems in the society and the audit results were in most of the cases well received by both, auditees and other stakeholders. In general, auditors were ambitious in the scope and impact of the audit and open-minded in search of the tools to achieve the audit objectives. Audits were well documented and we were able to trace the work executed and decisions made, including interactions with the auditees. In addition to that, all audit quality procedures foreseen were followed.

General environment of SAO Latvia demonstrated strong signs of willingness to do the right things in area of performance audit. We advocate for more support to the auditors and their managers as they are leading the change in culture, mindset and usual routines of SAO Latvia.

Peer review team sincerely hopes that drawing attention of SAO Latvia to several common issues (varying in volume of exposure in each case) we came across during review of sampled audits and are listed below, would support the strategic choice to strengthen the performance audit. The issues identified are the following:

- The title of audits and/or audit criteria used and/or conclusion reached represented different type of audits (which, besides other outcomes, confused the selection of audits for peer review);
- The use and combinations of principles of economy, efficiency, effectiveness (3E) were too broad, resulting in too wide scope of audit and consequent effects;
- Application of the audit criteria was observed as problematic with different aspects of malfunction. Formulation of audit questions and respective (suitable) criteria lacked consideration of distinct characteristics related to each specific performance audit principles of economy, efficiency, effectiveness. Furthermore, audit criteria lacked attribution to 3E principles being assessed. Also, references to the sources for the criteria were not indicated and there were no arguments for the choice of the criteria presented. The criteria applied were too general and open to interpretations, also criteria identified as compliance audit criteria did not meet their features in combined audits although they could be used as performance audit criteria in these audits. In addition to that, the reconciliation procedures with auditees on chosen audit criteria were varied;
- It was difficult to track how the wide audit objectives are covered by audit questions in various volume in both audit plans and audit reports;
- Lack of application of concept of materiality in all stages of the performance audit (professional judgement considering materiality were not documented and problems identified/findings/conclusions were not systematically evaluated considering

materiality). As a consequence, in practice audits scope is very broad, audits take a long time to complete, audit reports are lengthy and less reader-friendly, which may affect the relevance of the audit results and overall impact expected by SAO Latvia. In our view identifying relative materiality of the audit questions in relation to the key audit issue/question would be supportive in maintaining focus of the audit. It would also contribute to easier alignment with the auditees in the process of identification of considered recommendations, overall reporting and readability of the audit report.

It is important to note, that majority of the abovementioned issues are thoroughly elaborated in Performance audit manual, including the examples of “bad practices”.

## Compliance audit

Samples for review of compliance audit and elements of compliance audit in combined audits showed alignment with ISSAI 400 and ISSAI 4000 requirements. The information was traceable from the risk identification to the conclusions and recommendations.

There are no considerations regarding materiality in the audit plan, audit programs or any other audit documents. Furthermore, current practice is that every case of noncompliance with legal act is automatically treated material and presented in the audit report, despite its impact, which should be evaluated/considered as well.

The draft audit report reconciliation procedure with the auditees is very comprehensive, performed in a detailed manner, documenting all changes and stating arguments when rejecting auditee's proposals of changes.

## Common audit practices

Certain audit practices are applicable to both Performance and Compliance audit.

### Reporting

In general audit reports are very comprehensive with a lot of detailed information, the conclusions are good and grounded.

Peer review team welcomed both manuals and the practice of reporting on overall assessment of how audit criteria are met, which gives a very balanced approach to the area being audited.

A couple of issues came across when examining the audit reports:

- Due to longer and more descriptive approach to reporting, it is hard to link audit questions with relevant criteria when reading the reports; thus, a more structured way of reporting would both ease the readability and offer more clarity (e.g. if the main report consists of answers to audit questions, and all other information is in the annexes),
- Lack of application of concept of materiality result in wide scope audits and reporting based on “all in” approach. This delivers lengthy audit reports, which challenge quality control procedures (at the same time invoking them), timing, attention of the reader and focus on the problem.

### Follow up

Follow up system is well developed and allows also for additional dimensions of follow up, not only 'technical' implementation of recommendations. With its ability of monitoring the activities of responsible parties in the medium term and with its transparent monitoring/reporting it contributes to raising awareness on two relevant issues: the role of SAI for the society and on issues elaborated in the audits.

SAO Latvia shares the status of implementation of recommendations with the general public via its website. Cultivation of concept of materiality may result in prioritising recommendations according to their scope, amount of effort required and possible impact and, as a consequence, may raise the effectiveness of follow-up procedures.

Implementation of the below mentioned recommendations would enhance the development in audit practices. Also, please refer to recommendations No 4 and No 5.

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#### **Major recommendation No 8**

*We recommend to introduce application of concept of materiality in various stages of audit conduct, including planning, reporting and follow up.*

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#### **Recommendation No 9**

*We recommend to design more focused performance audits by considering which of the 3 E principles or combination of them will bring the greatest added value.*

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#### **Recommendation No 10**

*We recommend enhancing the reporting in the light of materiality and top-down (objective/audit questions) approach.*

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#### **Recommendation No 11**

*We recommend considering to prioritise recommendations according to their scope, amount of effort required and possible impact, which will allow both to raise effectiveness of follow up and publicity procedure, and to put focus on major impact of SAO Latvia audit work.*

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# QUALITY CONTROL

## Quality Assurance System

SAO Latvia positions quality as essential and integral element of SAO's operation. It also places quality as responsibility of every employee. Quality control policies and procedures are clearly established and Auditor General retains overall responsibility for the system of quality control.

A review of a sampled completed audits is being performed regularly and thoroughly described in Quality control of audits procedure.

It should be noted that existing internal control elements, such as “cold” review, quality management system evaluation, are able to detect weaknesses and provide very relevant and essential recommendations, which this peer review has seconded in a number of cases. In addition, internal exercise regarding self-assessment of the activities according to the PMF executed in 2021 strengthened the direction of chosen long term strategy.

Latvia SAO had initiated a full-scale peer review, which was performed in 2015. Although specific recommendation implementation plan was not introduced, some of the recommendations were considered when adopting strategy of SAO Latvia for period 2022-2025. Noting the fact that the institution has evolved since the last peer review, during recent task we see it reasonable to continue improving in areas of audit reporting, personnel diversification and personnel training. Also, it should be noted that in general we have observed a highly technically regulated internal control environment in the SAO Latvia. This might be out of balance with the maturity level of the institution..

## Quality control in the ongoing audits

Both Performance and Compliance audit manuals contain elaborate procedures on quality assurance in ongoing audits.

However, with a very elaborate and very tight and technical understanding of control over quality and numerous regulated procedures, such tight approach may, in our view, become an issue in further development of SAO's practices, especially in the area of performance audit which by its nature requires a certain level of flexibility and adaptability.

Also, we strongly believe that investment in the ability of audit team to conduct audit in a professional way and prepare a high-quality draft audit report is most beneficial in the long term.

Hopefully, the implementation of the following recommendation could inspire further development in the area of quality control.

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### **Major recommendation No 12**

*We recommend SAO Latvia to revise its quality control measures applied on ongoing audits in order to balance number of review levels, potential of added value, type of audit and documentation.*

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# PEER REVIEW TEAM

The peer review of the SAO Latvia was carried out by representatives of the following SAIs:

*The National Audit Office of Lithuania, lead reviewer*

Ms Sigita Rojutė Balčiūnienė

Ms Emilija Jasaitienė

Ms Aurelija Brukštutė

*Rigsrevisionen of Denmark*

Ms Tove Rasmussen

Ms Helle Vinther Kristensen

*The Court of Audit of the Republic of Slovenia*

Ms Tina Erzen

# ANNEXES

Annex 1

## Audits selected for peer review

No	Audit title	Type of audit	Year
1	Does the operation of the Latvian Maritime Academy comply with the statutory requirements and does one ensure the implementation of its goals?	Compliance	2021
2	Does the child with special needs have the opportunity to receive an education that meets his or her abilities, needs, and the best interests of the child?	Performance	2021
3	Does the real estate management performed by state-owned limited liability company "Ministry of Agriculture Real Estate" at 2 Republikas laukums, Riga, comply with the laws and regulations and is the use of this real estate in the public interest?	Combined	2021
4	Is the implementation of the land reform expected to be completed in the near future?	Combined	2022
5	Waste sorting and the immediate challenges in sorting biodegradable waste	Performance	2022

