



STABILITY PACT
ANTI-CORRUPTION INITIATIVE (SPAI)
REGIONAL SECRETARIAT
LIMBON OFFICE (BSLO)



Republika Crna Gora
DRŽAVNA REVIZORSKA INSTITUCIJA

gtz



I

**MEDUNARODNA KONFERENCIJA
VRHOVNIH REVIZORSKIH
INSTITUCIJA
SREDNJE I JUGOISTOČNE
EVROPE**

I^{II}

**INTERNATIONAL CONFERENCE
OF THE SUPREME AUDIT
INSTITUTIONS OF
CENTRAL AND SOUTH EASTERN
EUROPE**

**ULOGA VRHOVNIH REVIZORSKIH
INSTITUCIJA
U SPRIJEČAVANJU KORUPCIJE**

**THE ROLE OF SUPREME AUDIT
INSTITUTIONS
IN PREVENTING CORRUPTION**

Podgorica, 30 – 31. mart 2006. godine

Podgorica, 30 – 31 March 2006

CONCLUSIONS

The participants are unanimous in their assessment that the organization of the first International Conference of the Supreme Audit Institutions of Central and South Eastern Europe has been successful. It gives a significant impetus for further development of bilateral and multilateral cooperation of Supreme Audit Institutions, as well as mutual exchange of experiences in auditing of public spending in accordance with INTOSAI's recommendations.

The topic of the Conference "*The Role of Supreme Audit Institutions in Preventing Corruption*" represents a challenge for all participants in the Conference. Auditing of public spending is not the only factor in discovering and preventing corruption. However, it is a necessary foundation for assessing and identifying the sensitive places for corruption on the basis of the hitherto experience of the Supreme Audit Institutions.

On these grounds, the participants are in agreement that the shared experiences from the Conference could become guidance for identification of the key points in discovering and preventing corruption in public spending. These would then serve in the future work of the audit institutions and especially in the area of joint trainings of the auditors. Having this goal in mind, there is a need to publish a Volume containing the essays and discussions about the shared experience presented at the Conference

The participants agree that INTOSAI and EUROSAI, being associations that our institutions belong to, should be informed about the organization of this Conference and its conclusions.

The participants thank the State Auditors Institution of the Republic of Montenegro for putting forward the initiative and organizing the Conference.

In order to fight corruption successfully, we need to take into account the specific institutional and cultural setting of each country. Acquiring the understanding of how to prevent and discover corruption is not a self-evident process. Instead, grasping the necessary knowledge and skills requires significant and continuous endeavors and efforts. For this reason, mutual

exchange of experiences and best practices of State Audit Institutions becomes even more useful and crucial.

The Supreme Audit Institutions want to emphasize that in the last five years their work did not result in a sufficient increase of public awareness and need for institutional accountability. This is particularly true about the managers of public resources and their feedbacks on the auditors recommendations about the improvement of both financial and general situation.

Hereby, a role of SAI as a “policy maker” should be highlighted. In this regard, cooperation with relevant parliamentary committees should be promoted, as they can become significant partners in the implementation of SAI’s demands and recommendations.

Corruption can be more efficiently detected by discovering and developing different types of auditing practices, and specifically it can be improved by using the performance audit.

On the basis of the positive experiences shared at this Conference, the participants agree that the cooperation among the Supreme Audit Institutions of Central and Eastern Europe should be continued annually, on different topics in the area of budgetary control. The host of next conference is SAI of Bosnia and Hercegovina.