



DEVELOPMENT STRATEGY

2021-2025

COURT OF ACCOUNTS OF THE REPUBLIC OF MOLDOVA

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Introduction

The Court of Accounts of the Republic of Moldova (CoARM) is the Supreme Audit Institution (SAI) of the state, which contributes to the good governance and well-being of citizens by performing independent, credible, transparent and high quality audits.

Art.133 of the Constitution of the Republic of Moldova substantiates the Court of Accounts as an audit institution with a sufficiently broad mandate, which exercises control over the formation, administration and use of public financial resources, the results of the activity being reported annually to Parliament.

Since its creation, our institution has wanted to improve its activity continuously, following the path of reform from a control structure to a Supreme Audit Institution. The role of the Court of Accounts is closely linked to promoting accountability, fairness and best practices in the management of public finances.

In its work, the Court of Accounts addresses the risk that public finances and assets may be mismanaged or misused, constantly providing information on how money is spent by state authorities and on the performance of the public sector. Due to the specific responsibilities for the management of public money and the realization of the act of public power, our activity extends not only to the financial aspects, but also to the commitments of the audited entities regarding the performance and compliance of the use of public resources.

The strategic development of the Court of Accounts involves strengthening the key skills and capacities to enable the SAI to make optimal use of its resources and to effectively fulfill its assigned mandate, promoting high standards of public sector accountability to achieve the desired impact.

The Development Strategy of the CoARM, developed for the period of 2021-2025, sets out the way forward to strengthen the support provided to audited entities in addressing existing deficiencies, addressing Government priorities and actions, as well as the individual performance of public authorities, thus contributing to good governance.

The re-evaluation of our strategic intentions helps us to remain vigilant to the challenges in our internal and external environment, thus consciously assuming that through our activity we focus on sensitive issues for the citizens of the Republic of Moldova.

Current challenges and opportunities

The Court of Accounts has a unique role to play in contributing to improve the management of public money in a responsible and transparent manner. For this reason, it is important to recognize our successes and to take on our existing challenges. The implementation of the Strategic Development Plan 2016-2020 provided us a stable foundation to continuously strengthen a dignified and relevant institution for the society. At the same time, the peer review carried out in 2020 by SIGMA, partner SAIs of Turkey

and Latvia, gives us an objective picture of compliance with international standards and improvements needed for the sustainable development of the Court of Accounts.

One of the successes of the previous strategic period worth mentioning is the approval of the new Law on the organization and functioning of the Court of Accounts no. 260 from December 7, 2017 which redefines the types of audits, applicable procedures and the status of staff with public audit responsibilities. An essential element of this is the obligation to carry out annual financial audits on the components of the national public budget and on the consolidated financial reports of the ministries. That amendment serves as a cornerstone in ensuring budgetary and fiscal discipline and the efficient and compliant management of public financial resources.

In order to ensure the high quality of audits during the strategic period 2016–2020 we have registered significant progress in developing the institutional capacities needed to carry out financial audits, benefiting from the support of external experts in transposing good international practices in the field. The Court of Accounts identifies irregularities in routine audit and contributes to improving methods and tools to combat fraud and corruption through mechanisms such as: conducting mandatory annual financial audits, including assessing the reliability of internal controls; publishing the results of audits in a timely and transparent manner; as well as the notification of the integrity investigation and control bodies on suspicions of fraud and corruption. At the same time, in response to the specific risks of some areas with a high level of fraud, we actively focused on assessing the compliance of public procurement systems within the specialized central public authorities.

An important impetus in ensuring the impact of the Court's audit reports was the creation of a new standing committee within the Parliament of the Republic of Moldova in 2018– the Public Finance Control Committee, which aims to oversee control activities on the use of public funds. The practice of discussing audit reports in this specialized committee is a model that results in parliamentary debates on issues addressed by the external public audit and taking or promotion of the relevant decisions.

We have always tended to have qualified staff, emphasizing the recognition of the importance of quality work in the activity of the institution. In this sense, we worked diligently on the implementation of a certification system for external public auditors, which culminated in the certification of 76% of employees with audit responsibilities of the institution. Given the international trends of external public audit, we will pay more attention to the specific competencies of each type of audit and their development.

Although the internal mechanisms for carrying out audit missions are at an appropriate level, we recognize the need to constantly improve them in order to adapt to changing reality. In this sense, for the previous strategic period, there is a tendency to allocate time and human resources mainly to ensure compliance with the legally assigned obligation to perform annual financial audits. Thus, the efforts made in strengthening institutional capacities, in response to the new rigors of the regulatory framework, have led to reduced attention paid to performance audit and compliance audit, which, in fact, aim to provide assessments more understandable for the citizen and resonant for society as a whole.

Despite the successes we have achieved so far, we face some obstacles in our path to institutional strengthening and fulfilling the mandate according to the international standards. In particular, the challenges are determined by the lack of true institutional independence, necessary for the exercise of the role of guardian and active promoter of responsibility in the management of public funds. As a result of these regulatory impediments, the Court of Accounts is currently facing a worrying staff turnover, which is jeopardizing the continued performance of audits of high relevance to the citizens and those in charge of governance.

The current approach of the concept of public audit in the society, allows us to attest a dissonance between the role of the Court of Accounts within the public system and the perception of the ordinary citizen on it. In order to be closer to the citizens, we consider it necessary to root new methods of communication, in particular the simplification of the language of transmission of information and the use of the most appropriate and relevant forms of communication of the results of the audit activity.

The lessons learned during 2016-2020 indicate the need to establish development priorities and their direct integration in our activities, so that, together with our development partners, we can achieve reliable results.

The future of the Court of Accounts

The years 2021-2025 create new challenges and expectations for SAIs, including the Court of Accounts of the Republic of Moldova, but at the same time offer certain opportunities to demonstrate to the society that we exercise independently and transparently the role of the guardian of the public finances and patrimony management. The existing reality and the changes that it imposes on us determined us to reevaluate our Vision, Mission, and Values.

VISION

As an independent external public audit institution, we contribute to strengthening good governance, being a **credible voice for change for the better in the citizens' life.**

MISSION

By promoting transparency and accountability in public finance management, following the course of innovation and accessibility of the information presented, we will continuously assess whether public funds are managed regularly and according to pre-established goals.

VALUES

Through the collision of the fundamental principles of activity and the experience gained in our capacity as a Supreme Audit Institution, within the new strategic period, we will be guided by the following values:

Relevance, evaluating the areas of major interest for the citizens and adapting promptly to the existing reality;

Professionalism, increasing the accessibility of audit results and contributing to the development of professional skills specific to the types of audits performed;

Impact, presenting the existing realities truthfully in the audited fields, intervening with opportune recommendations meant to bring improvements;

Respect, promoting a climate of trust and understanding that every employee is important, and everyone's work is valued at fair value.

According to the Moscow Declaration, adopted during INCOSAI XXIII, to ensure value and benefits, SAIs must be able to apply new approaches and seize opportunities to meet challenges.

A critical factor for the external public audit, which requires a coherent approach, is detecting the phenomenon of fraud and corruption. The Republic of Moldova ranks 120th out of 180 countries in the ranking of the Corruption Perception Index (CPI) for 2019, launched by the NGO Transparency International. With a score of 32 points, our country dropped three positions compared to 2018, when it was ranked 117th. Thus, contributing to preventing and combating fraud and corruption remains one of the main concerns in implementing economic and social reforms in the country, an aspect that will also be on the agenda of the Court of Accounts in the next five years.

The Court of Accounts assumes responsibility for carrying out performance and compliance audits in order to identify and redress the existing systemic problems in managing public funds and the favorable circumstances of fraud and corruption. To this end, by assuming adherence to the UN Sustainable Development Goals (SDGs), we tend to contribute to the effective implementation of policies of national interest, contributing to their improvement.

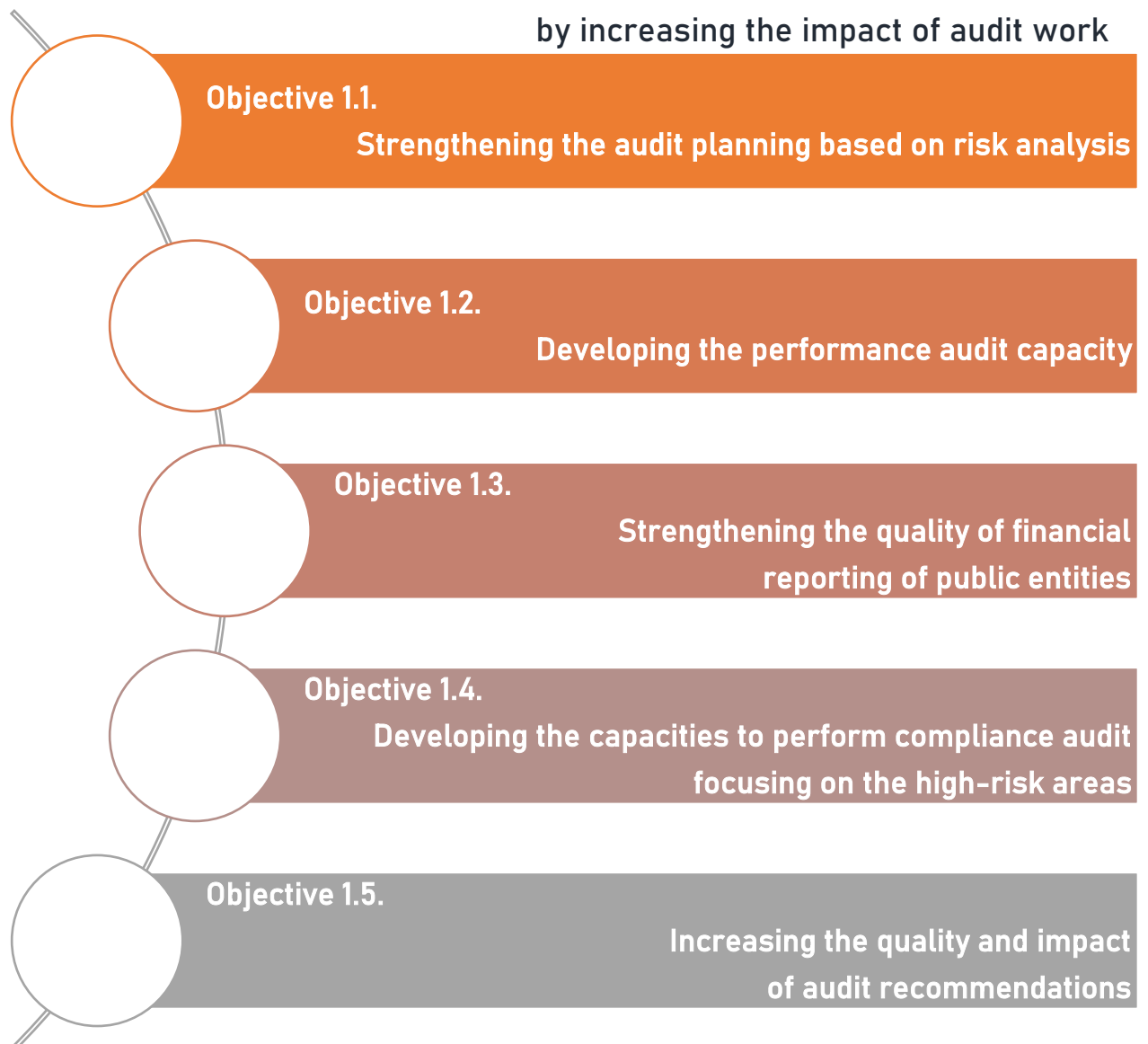
The CoARM Development Strategy presents our adherence to the international community's trends and the intention to strengthen our role in the public sector.

To achieve our intentions, we want to be an independent institution, with an internal climate based on collaboration and proactive interaction, guiding by our own example the organization of public authorities' activity in the Republic of Moldova. We want to become strong in data analysis, promoting the institutional needs for forecasting and strategic research in the execution of established performance markers. In response to the conditions created by the contemporary society's technological development, we will pay special attention to the information field, opting for unrestricted access to the necessary information and data in the audits we carry out.

Through our hard work, we will aim to demonstrate the relevance and importance of independent and objective evaluation of state institutions, adequately responding to public system challenges, citizens' and other stakeholders' expectations. Being in continuous interaction with the development partners, we will support the development of open and impartial discussion channels to contribute to the increase of the citizens' trust in the act of power and to ensure the contribution brought to the fight against fraud and corruption. Thus, we will continue to contribute to strengthen the confidence in our activity, enhance the public sector's financial culture, to serve as a credible voice for change and facilitate the improvements in the public sector.

Strategic Pillars

**PILLAR I: Contributing to the good management of public money
by increasing the impact of audit work**



The external public audit is the cornerstone of the good public sector governance, providing assessments of the responsible and efficient management of the public funds to achieve the expected results. The commitments made through an optimized process for planning audit activities will help to provide an accurate assessment of existing realities, both within central public authorities and local public authorities. By carrying out audits in following the high expectations of society and generally accepted good practices, we aim to shed light on existing fraudulent phenomena, helping to promote the climate of integrity in the country. The auditors' task is to identify the failures of the audited entities and provide independent and objective advice by making perceptible and impactful recommendations based on system analysis and thus helping to improve the quality of the taken decisions. To bring benefits to the citizens' life, our auditors will help public entities fulfill their commitments and develop results-oriented management properly.

Objective 1.1. Strengthening the audit planning based on risk analysis

The Court of Accounts develops the planning process continuously and includes all the elements necessary to increase the external public audit activity's impact. Therefore, it is essential to implement a coherent system of prioritizing actions based on areas of increased risk and interest for every citizen. To this end, we aim to develop institutional capacities for analysis and processing of open data and mechanisms for identifying and remedying risks. These will be used to support the development of annual and multi-annual audit programs and develop the appropriate response to the expectations of the governance and the general public.

Objective 1.2. Developing the performance audit capacity

A constant concern for the society, Parliament, and Government is the evaluation of public finances and assets management by public entities, as well as alignment with the SDGs and the 2030 Agenda, improving the services provided by state institutions. Regarding this, we aim to develop and implement mechanisms meant to strengthen the capacity to perform the performance audits, paying special attention to issues related to human resources development. We will identify risk areas of national and international interest, and raise awareness about them, emphasizing the importance of systemic and operational risk management of public entities.

Objective 1.3. Strengthening the quality of financial reporting of public entities

During the last years, the Republic of Moldova has initiated the implementation of an ambitious program to reform public finance management by modernizing budgetary institutions and adjusting the legislative framework to international requirements and standards. We want to contribute to the consolidation of fair accounting and financial reporting practices in public entities and the continuous promotion of the necessary reforms. At the same time, we will maintain the implementation progress in carrying out financial audits following INTOSAI international standards, working on optimizing human resources and allocating time so that we can provide reasonable assurance that the financial reports of audited entities present a correct and accurate picture of their financial performance and financial situation.

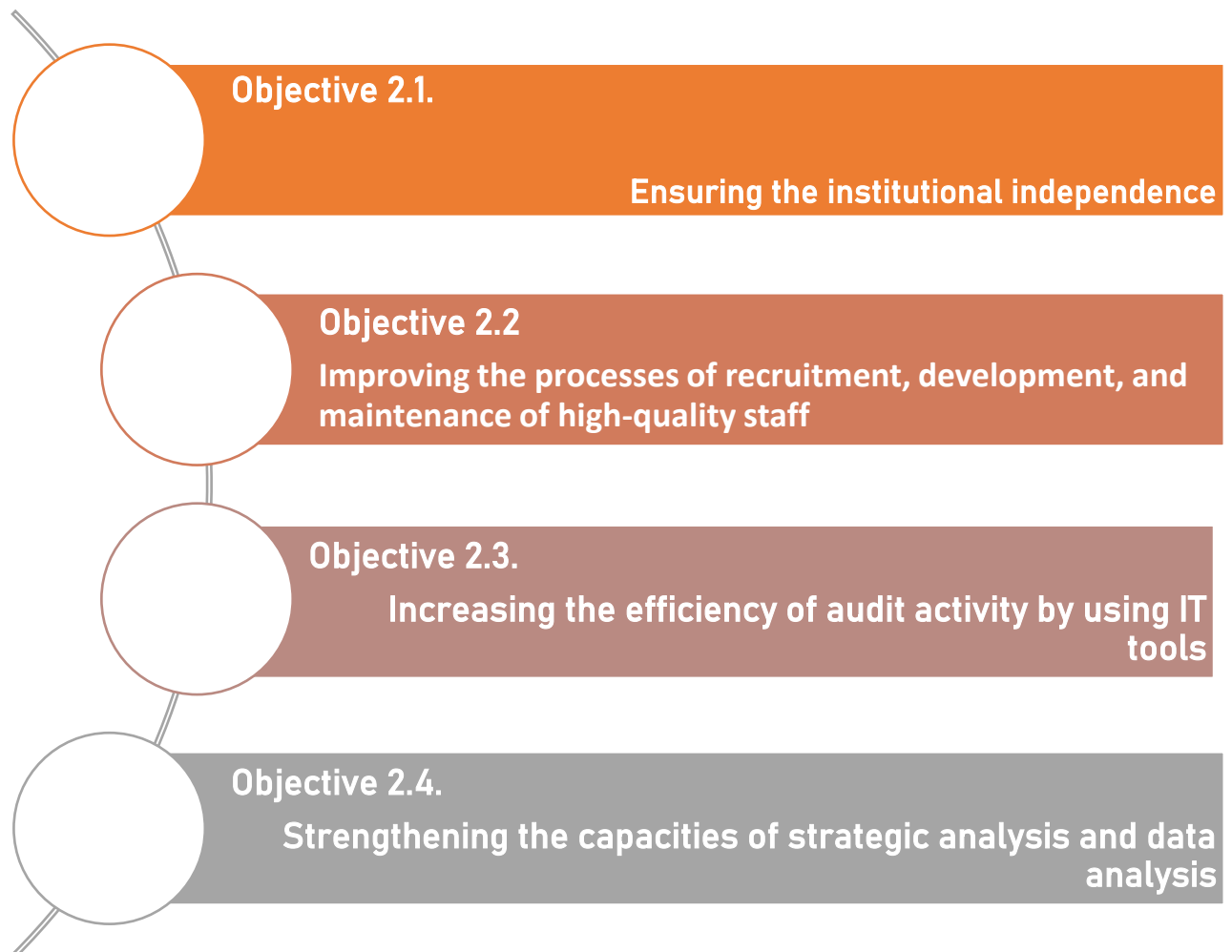
Objective 1.4. Developing the capacities to perform the compliance audit focusing on the high-risk areas

To ensure our relevance, the Court of Accounts' audit activity will focus on assessing the compliance of existing phenomena and processes within the public sector. Particular attention will be paid to areas affected by the risks of fraud or frequent breaches of the law while promoting good cooperation with law enforcement agencies to ensure a climate of integrity in the public sector and combat fraud and corruption. We aim to promote transparency and legality principles, meant to elucidate the factors that favor fraudulent phenomena in the use of public funds, by identifying weaknesses and deviations from the regulatory framework, submitting proposals to remedy and avoid their recurrence in the future.

Objective 1.5. Increasing the quality and impact of audit recommendations

The objective of increasing our activity's impact and better responding to citizens' expectations will require a special effort to strengthen the quality of audit recommendations by formulating them accessibly and increasing their perception by the entities responsible for their implementation. Thus, we will address the identified problems by optimizing resource management based on the principles of good governance and benefits for society. We will highlight the importance of implementing the remedy of deficiencies found through the Court of Accounts audits and increasing the level of implementation of audit recommendations, presenting their benefits. In this regard, we will outline the institutional approach to assessing the impact of audits carried out by the Court of Accounts, including by carrying out follow-up missions and the optimal allocation of resources in this regard.

PILLAR II: Sustainable development of the Court of Accounts to ensure high quality audits



As the guardian of the public funds' sound management, the Court of Accounts must be a good example of integrity and independence, both for national authorities and external stakeholders. As an institution designed to make continuous improvements to existing operational mechanisms within the public sector, we need to strengthen our efforts to develop a favorable institutional climate by investing in increasing the performance and professionalism of our institution and its employees.

An indispensable element in ensuring our institution's high functionality is the establishment of performance indicators relevant to the objective evaluation of the impact of our activity. The specificity of the public audit is examining the facts to contribute effectively to the formulation of future decisions, both to generate accountability and promote a learning government. As important as the facts of the past are the future changes, whether they are presented as risks or as opportunities. For these reasons, the Court of Accounts aims to apply efficient methods of organizing the activity, promoting predictive analysis mechanisms and an open flow of information, both between our employees and the audited entities and other stakeholders.

Objective 2.1. Ensuring the institutional independence

In order to be an efficient institution, we need to link the legal framework on which our activity is based to the internationally recognized public sector audit standards. Supreme Audit Institutions can perform their tasks objectively and efficiently only if they are independent of the audited entity and are protected from external influence. For these reasons, the Court of Accounts will continue its efforts to achieve and maintain its independence to ensure the financial, human, and material resources necessary to carry out its activities according to the international standards.

Objective 2.2. Improving the processes of recruiting, developing and maintaining high quality staff

Human resources are the core of each institution, and the specificity of the audit activity involves paying special attention to these resources. To promote the public auditor's status, we will analyze the factors that influence the level of staff satisfaction, ensure the effective management of motivational risks, and identify methods of financial and non-financial motivation. At the same time, we will focus our efforts on improving the mechanisms for developing the public auditor's professional competencies and translating them into an efficient process of annual and multiannual planning of the audit activity. Thus, we will focus on defining and consolidating the role of each structural entity of the Court of Accounts, in the context of the SAI institutional system, to ensure a focus on objectives, productivity, results, and, as an impact, good management control.

Objective 2.3. Increasing the efficiency of audit activity by using IT tools

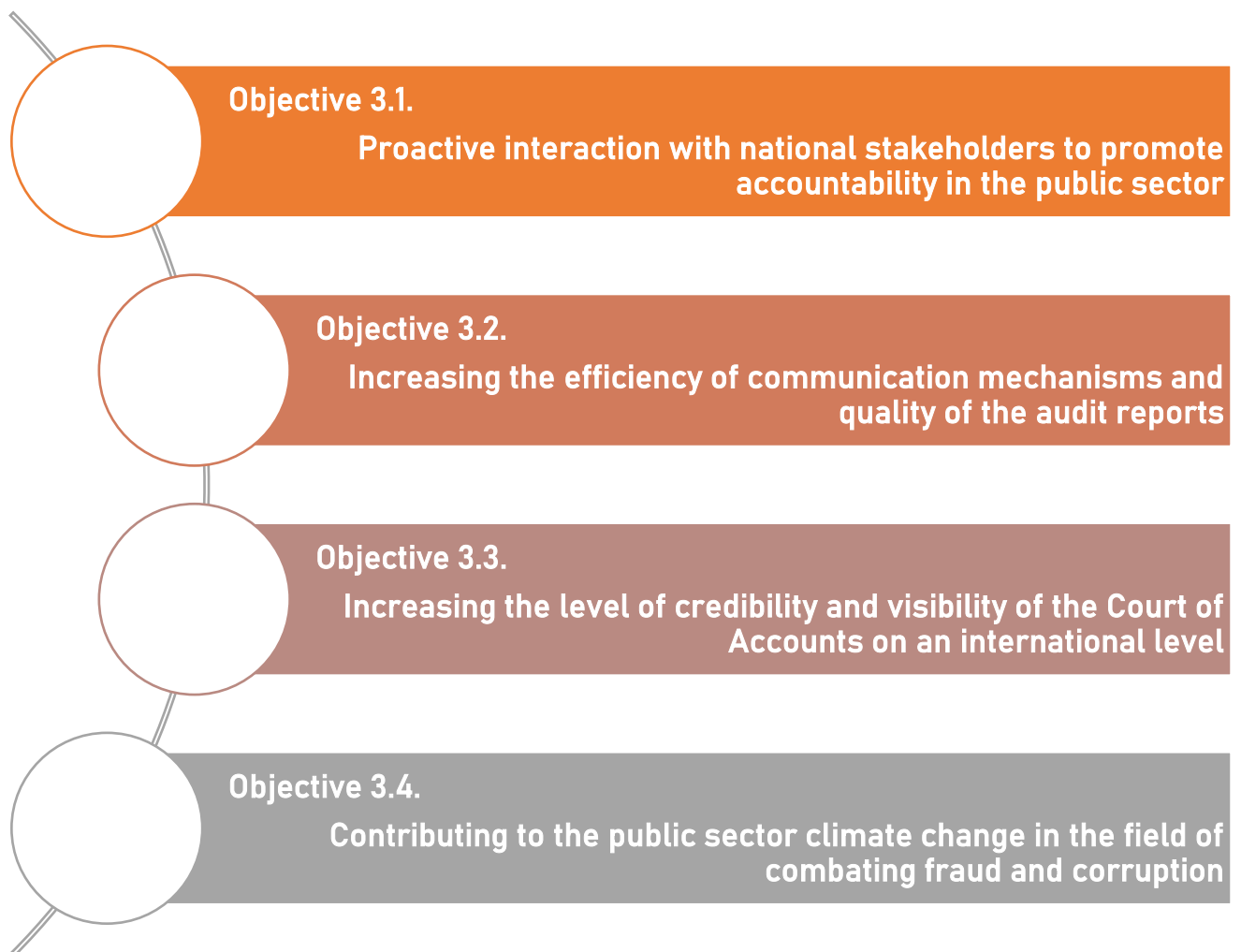
Evolving technologies are changing the way we live, work, and connect, changing expectations about how we want to interact with public entities. In this regard, we aim to maintain and continuously develop existing information systems within the Court of Accounts, improving the efficient management of electronic information and the functionality of software modules following the audit work requirements. An aspect of major importance will be audit activities' efficiency by creating inter-institutional information flows to optimize the allocation of time and human resources needed to carry out audit missions. At the same time, an aspect of primary interest will be providing technical equipment according to the functional needs and the strengthening of cooperation mechanisms with audited entities to obtain information electronically in live-feed, to ensure the efficiency and effectiveness of audit missions.

Objective 2.4. Strengthening the capacities of strategic analysis and data analysis

The ability to access more and more open data generated by public institutions creates a new information environment for everyone and can contribute to greater transparency and support for Government accountability. To ensure a timely and prompt response to changing realities, the SAI must learn to adapt, understand existing risks, and use available data. Their analysis makes it possible to promote public administration efficiency, accountability, effectiveness, and transparency. In this context, we intend to expand the use of analytical and forecasting procedures in our work to provide reliable

answers and solutions to emerging realities, including the establishment of relevant indicators to ensure the evaluation of our work and improve its impact.

PILLAR III: Improving communication with stakeholders to increase the impact of the activity of the Supreme Audit Institution



To meet the expectations of stakeholders for the external public audit activity, as well as to promote the need for joint efforts to combat fraud and corruption in society, due attention will be paid to informing the public about the actions taken by the CoA in this area, such as the subsequent actions taken by the competent law enforcement bodies. Providing comprehensive information on public entities' performance is an integral part of our work; we will streamline the cooperation and communication with all national stakeholders in this regard. As an SAI that tends to take on international best practices in the field, we are aware of the need to develop bilateral and multilateral cooperation with peer institutions in other countries to facilitate alignment with modern standards in the area and take on advanced experience. Our activities focused on the dimension of cooperation and communication with development partners will increase the quality and impact of the audit activity.

Objective 3.1. Proactive interaction with national stakeholders to promote accountability in the public sector

We tend to be a credible and objective source of promoting accountability in managing public money by state institutions. As an instrument of parliamentary scrutiny, we will provide the necessary support for the Parliament to improve problem areas. We will also enhance communication with audited entities, providing support for understanding and solving issues. We will place greater emphasis on promoting positive examples of the use of public funds, helping to promote a climate of trust within all public institutions. We will enhance the positive impact of our work by establishing effective communication and collaboration with the internal auditor, civil society, academia, and media sources, emphasizing addressing sensitive issues for the general public. We will promote and explain the role of the SAI and external public audit for stakeholders, improving the institution's image and the impact of our work.

Objective 3.2. Increasing the efficiency of communication mechanisms and quality of the audit reports

The Court of Accounts' ability to provide quality products is directly dependent on compliance with the commitments made on strengthening institutional capacity and increasing responsibility and professionalism. We aim to improve the way we communicate by diversifying communication channels and tools and improving communication products' quality. We will pay special attention to communication issues, integrating them into the audit process, facilitating the accessibility of information making our reports to be understood by all stakeholders, thus increasing our work's impact.

Objective 3.3. Increasing the level of credibility and visibility of the institution internationally

Through active cooperation and participation, we tend to be active participants in international organizations' activities to disseminate our own experience and practices in relevant fields. Collaboration with external partners will allow us to analyze and take over the good international practices of organizing the activity to increase our work's impact. In this regard, we aim to apply the knowledge and skills gained with the support provided by development partners, focusing on priority areas and ensuring efficient cooperation. We will ensure the assimilation of external support, continuity of activities, and preservation of institutional memory, paying due attention to the development of internal capacities for guidance, training, instruction. The credibility obtained will allow us to become an effective partner for other SAIs, to support them in the institutional development process.

Objective 3.4. Contributing to the public sector climate change in the field of combating fraud and corruption

Cooperation between the Court of Accounts and the supervisory and investigation bodies is an ongoing process, based on the relevant legal framework, supported by the applicable internal institutional policies and procedures. We aim to improve cooperation

and communication with the investigative bodies in addressing cases of suspected fraud and corruption. To this end, we will increase our auditors' knowledge and skills in the context of addressing the elements of fraud and corruption according to international standards in the field. We will also help to inform and explain the Court of Accounts' role for stakeholders in the context of efforts to combat fraud and corruption.

IMPLEMENTATION COURSE

Stage I:

2021-2022

The primary objective of the initial period of implementation of the Development Strategy is to strengthen the institutional and normative-methodological bases necessary to achieve the desired impact. In this regard, we will:

- Take the necessary steps to connect the national legal framework to ensure the financial and institutional independence of SAI, following the provisions of ISSAI;
- Improve the internal methodological framework to ensure the appropriate quality of audit missions according to the stated directions, taking into account the recommendations of the development partners;
- Identify and implement the necessary mechanisms to strengthen the performance audit capability;
- Implement an appropriate organizational structure in order to achieve the proposed strategic objectives;
- Develop and initiate procedures necessary for the implementation of the public sector auditor's professional competencies framework, including the detection and assessment of fraud and corruption risk markers;
- The use of an audit mission management program in the financial audit missions that would provide for all stages of the audit (planning, implementation, reporting), to streamline the activity and make optimal use of available resources;
- Cooperate with government entities to obtain unrestricted access to the information necessary for planning the audit activity and carrying out audit missions;
- Identify and establish applicable institutional mechanisms for strategic analysis, forecasting, and data analysis;
- Identify ways to improve the accessibility and quality of audit findings and recommendations issued and improve the procedures applicable to monitoring their implementation;
- Integrate communication into the audit process in order to develop reports and communication products in a simple and reader-friendly language;
- Promote the role and impact of the work carried out by the Court of Accounts through collaboration with Parliament, national stakeholders, and international partners, as well as the implementation of national information campaigns;
- Correctly assess the needs for development and cooperation with external development partners, streamlining participation in the relevant international activity, optimally take over good practices and promote the image of the Court of Accounts.
- as well as other necessary activities.

Stage II:**2023-2024**

The second stage in achieving the defined strategic objectives will focus on consolidating the activities carried out in the previous stage. In this regard, we will:

- Ensure the systematic conduct of performance audit missions in the areas of interest identified based on previously performed audit activities by including them in the audit activity program;
- Ensure the quality of the audit activities of the Court of Accounts by implementing data analysis mechanisms and information management for most audit missions performed;
- Develop and implement new tools and methods of cooperation with stakeholders to increase and evaluate the impact of the work of the Court of Accounts;
- Consolidate and diversify the methods and tools for informing and promoting the status and role of the Court of Accounts in society, including in the relevant international activity, taking over and sharing experience and good practices;
- Strengthen cooperation with relevant stakeholders in the context of efforts to combat crime and corruption;
- as well as other necessary activities.

Stage III:**2025**

In the last stage of implementation of the Development Strategy, we will focus on spreading the activities already carried out and maintaining the level of performance achieved up to that point. At the same time, we take responsibility for raising awareness of the lessons learned from this strategic period by identifying the directions and steps needed to implement the next strategic period. At this stage, an essential role will be assigned to the analysis of the situation reached by implementing the strategic actions, performed at the final stage of implementing the Strategy.

RESOURCES NEEDED

In order to achieve the proposed strategic objectives, it is necessary to strengthen the Court of Accounts' staff's skills in carrying out the proper conduct of audit missions and related activities to achieve the proposed strategic objectives. In this sense, we will strengthen the institutional capacities in the audit methodology, information technologies, human resources, and communication, continuously relying on the involvement and support of all the employees of the Court of Accounts.

In the context of implementing the Development Strategy, we also rely on the support of our development partners, including counterparts SAIs of Sweden, the Kingdom of the Netherlands, Turkey, Latvia, Romania, Poland, Hungary, SIGMA, and the European Union.

RISK FACTORS WITHIN THE IMPLEMENTATION PROCESS

- Staff turnover, discontinuity of institutional memory, and failure to ensure the assimilation of good practices in working with development partners;
- Lack of institutional consensus on approaches to actions;
- Interference in budgetary management and proper administration of allocations;

- Allocation of insufficient resources for achieving the performance indicators of the established institutional activity;
- Assuming exaggerated commitments in the process of annual planning of the audit activity;
- Institutional reluctance regarding the application of information solutions;
- Excessive expectations on the primary products of actions with prolonged impact;
- The low level of reception of the general public concerning the information provided by the Court of Accounts;

PROGRESS MONITORING

The process of implementing the Strategy will be accompanied by monitoring the implementation of the proposed actions and the results obtained so that, if necessary, the relevant changes can be made. Monitoring the implementation process, carried out regularly by the management and members of the Court of Accounts, will allow us to analyze the progress made and identify potential problems and deviations in order to respond promptly to inherent changes. We will report annually concerning the progress in implementing the Strategy, including by dedicating an appropriate section in the Court of Accounts' Activity Report and placing progress reports on the official and Intranet pages.

EXPECTED RESULTS

Strategic pillar	Expected impact
<p>Contributing to the good management of public money by increasing the impact of audit activity</p>	<ul style="list-style-type: none"> - Performing high quality audits; - Addressing areas of interest to society and high risk, in audits; - Develop and maintain performance audit capabilities to meet the expectations of stakeholders in assessing sensitive issues for society; - Contribute to improving the accounting and financial reporting of public authorities; - Improving the quality of audit recommendations and the process of following them up.
<p>Sustainable development of the Court of Accounts to ensure high-quality audits</p>	<ul style="list-style-type: none"> - Ensuring the independence of the Court of Accounts; - Maintaining the sustainable level of staff turnover and satisfaction; - Extensive use of analytical procedures in institutional and audit work, including in assessing the real impact of the work of the Court of Accounts; - Implementation and active use of IT systems aimed at improving the efficiency of audits and their continuous development.
<p>Improving communication with stakeholders to increase the impact of the work of the Supreme Audit Institution</p>	<ul style="list-style-type: none"> - Ensuring mutually beneficial cooperation with key stakeholders, in particular with the Specialized Parliamentary Committee; - Improving the readability and accessibility of our audit reports; - Expanding the portfolio of communication products and their quality; - Obtaining and extending the status of active and appreciated participant in the working groups of the international communities; - Reduce the need to attract donor support in carrying out core activities and share our experience with similar SAIs; - Strengthening the cooperation with the investigation and investigation bodies.



COURT OF ACCOUNTS OF THE REPUBLIC OF MOLDOVA

Republic of Moldova, mun. Chişinău,

Ştefan cel Mare 69 Blvd

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