



## State Audit Office of the Republic of Latvia



### Annual Meeting of the Representatives of Baltic and Nordic States Supreme Audit Institutions

*September 7 - 8, 2006  
Baltic Beach Hotel, Jurmala, Latvia*

#### AGENDA

##### WEDNESDAY – 6 SEPTEMBER, 2006

###### *Arrivals*

19.00 – 21.00 *Welcome dinner in restaurant “il Sole”, Baltic Beach Hotel*

##### THURSDAY – 7 SEPTEMBER, 2006

8.30 – 9.00 Registration at the entrance of the conference hall “Jura” in which all working sessions are held

9.00 – 9.15 Opening by Ms Inguna Sudraba, Auditor General, State Audit Office of the Republic of Latvia

Introduction to the subjects of the meeting and agenda

9.15 – 10.20 **Session 1 – Quality control system of audit work**

Quality control system of audit work in SNAO *presented by Mr Anders Hjertstrand, Head of a financial department, Swedish National Audit Office*

Audit quality control and assurance *presented by Mr Rimantas Bruzgulis, Chief Specialist of the Audit Development Department, National Audit Office of Lithuania*

Quality control system of financial audit at the National Audit Office of Denmark *presented by Ms Lene Lundholm Andersen, Senior Auditor, National Audit Office of Denmark*

10.20 – 10.35 *Coffee break*

10.35 – 11.15 **Session 1 – continued**

Quality management in SAO performance auditing *presented by Mr Jarmo Soukainen, Audit Director, State Audit Office of Finland*

Care for audit quality *presented by Ms Elżbieta Matuszewska, Technical Advisor of Audit Strategy Department, Supreme Chamber of Control of Poland*

- 11.15 – 12.00      **Session 2 – Auditing the consolidated financial statements of public sector**  
*Accrual Accounting in Norway. A pilot project in 10 Government entities presented by Mr Rolf B. Nordevall, Senior Audit Adviser, Office of the Auditor General of Norway*  
*Central Government Annual Report, Sweden presented by Mr Curt Oberg, Head of a financial department, Swedish National Audit Office*
- 12.00 – 12.15      *Group photo*
- 12.15 – 13.45      *Lunch in restaurant “il Sole”, Baltic Beach Hotel*
- 13.45 – 15.10      **Session 2 – continued**  
*The audit of public accounts in Lithuania presented by Ms Lina Venckūnaitė, Senior Auditor of the Financial Audit Department, National Audit Office of Lithuania*  
*Auditing the Consolidated Annual Report of the State presented by Ms Krista Uuna, Audit Manager, National Audit Office of Estonia*  
*Approach to the audit of consolidated financial statement presented by Ms Ieva Braunfelde, Council Member, State Audit Office of the Republic of Latvia*  
*Auditing of consolidated reports in the public sector in Poland presented by Mr Waldemar Długolecki, Director of Budget and Finance Department, Supreme Chamber of Control of Poland*
- 15.10 – 15.25      *Coffee break*
- 15.25 – 16.30      **Session 3 - New developments in Baltic and Nordic countries SAIs**  
 Presented by representatives of Latvia, Estonia, Lithuania, Poland, Denmark, Finland, Norway, Sweden
- 17.30                *Departure to Riga*
- 18.30 – 20.00      *Small tour of Riga Old Town and Blackheads House*
- 20.00 – 22.00      *Dinner at Blackheads House, Riga*
- 22.00                *Departure to Baltic Beach Hotel, Jurmala*

**FRIDAY – 8 SEPTEMBER, 2006**

- 9.00 – 10.30      **Session 4 – Performance measurement of SAI**  
*Self-assessment of the State Audit Office of Finland presented by Mr Timo Lehtinen, Special researcher, State Audit Office of Finland*  
*Experiences from the Nordic Benchmarking project presented by Mr Øivind Berg Larsen, Deputy Director General, Office of the Auditor General of Norway*  
*Performance measurement. Practice of the National Audit Office of Lithuania presented by Ms Jolita Korzunienė, Director of the Public Accounts and State Revenue Audit Department, National Audit Office of Lithuania*  
*Performance measurement of SAI presented by Mr Kaido Vetevoog, Manager of Methodology, Planning and Analysis, National Audit Office of Estonia*
- 10.30 – 10.45      *Coffee break*

10.45 – 12.15

**Session 5 – Approach to local governments’ auditing**

Approach to auditing of local governments *presented by Ms Rita Švedienė, Deputy Director of the Financial Audit Department, National Audit Office of Lithuania*

Basis for local government audits *presented by Ms Krista Aas, Director of Audit, National Audit Office of Estonia*

Local Governments Financial Audit – Cooperation with Sworn Auditors *presented by Ms Lelde Dimante, Head of Sector, Audit, methodology, analysis and development department, State Audit Office of the Republic of Latvia*

Audit approach to local government *presented by Mr Andrzej Kubiak, Expert of Public Administration Department, Supreme Chamber of Control of Poland*

12.15 – 12.30

Conclusions of working session

Closing of the meeting by Ms Inguna Sudraba, Auditor General, State Audit Office of the Republic of Latvia

12.30 – 14.00

*Lunch in restaurant “il Sole”, Baltic Beach Hotel*

*Departures*