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***REPUBLIC OF NORTH MACEDONIA***  
***AUDIT AUTHORITY***  
***FOR AUDIT OF INSTRUMENT FOR PRE-ACCESSION ASSISTANCE***

**STRATEGIC PLAN OF THE AUDIT AUTHORITY  
FOR AUDIT OF INSTRUMENT FOR PRE-ACCESSION  
ASSISTANCE**

***2020 - 2022***

**Skopje, January 2020**

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STRATEGIC PLAN OF THE AUDIT AUTHORITY  
FOR THE PERIOD 2020-2022

*Courtesy translation*

Republic of North Macedonia

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AUDIT AUTHORITY  
FOR AUDIT OF INSTRUMENT FOR PRE-ACCESSION ASSISTANCE

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The Strategic Plan of the Audit Authority for the period 2020 - 2022 has been adopted by the General IPA Auditor in January 2020.

The Audit Authority has issued this Strategic Plan as guidelines for work in the reference period.

The Strategic Plan contains the five strategic goals which are closely related to Audit Authority's mission.

During the realization of this Strategic Plan, if it becomes necessary to revise the strategic goals, the part concerning activities, expected results and time lines for implementation will be updated, at annual level.

**STRATEGIC PLAN OF THE AUDIT AUTHORITY  
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Abbreviations used in the text:

- **EC**- European Commission
- **EU** – European Union
- **IPA** - Instrument for pre-accession assistance
- **IPA Regulation** - IPA Implementing Regulation
- **NAO** – National Authorising Officer
- **Audit Authority** - Audit Authority for audit of instrument for pre-accession assistance (IPA)
- **RNM** – Republic of North Macedonia

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***INTRODUCTION***

Strategic determination of the Republic of North Macedonia is to gain accession to the Community of European Union countries, which assumes that the Audit Authority for audit of instrument for pre-accession assistance (IPA) (hereinafter referred to as: Audit Authority) should be completely aligned with the manner and rules of operation and standards and best practices of the European Union.

Audit Authority was established with Decision of the Government of the Republic of Macedonia within the State Audit Office, in July 2007, whereas since June 2011 it functions as an autonomous legal entity according to the law.

The Instrument for pre-accession assistance (IPA) was established by adopting the Council Regulation (EC) No 1085/2006 of 17 July 2006 and refers to the programming period 2007-2013 (hereinafter: **IPA I**). Purpose of the Regulation is to provide pre-accession assistance to the beneficiary countries as a support in implementation of reforms necessary to meet the requirements of the Community until reaching membership in the European Union.

The assistance is programmed and implemented according to the following components:

- I Transition Assistance and Institution Building;
- II Cross-Border Cooperation;
- III Regional Development;
- IV Human resources Development, and
- V Rural Development.

For the purpose of implementation of the Council Regulation (EC) No 1085/2006 establishing an Instrument for Pre-Accession Assistance (IPA), the Commission of the European Communities on 12 June 2007 has adopted the Regulation No 718/2007<sup>1</sup>. This Regulation introduces common rules for implementation of all five IPA I components.

The European Commission has adopted Decisions on conferral of management of the aid under IPA I to the administrative structure of the Republic of Macedonia responsible for decentralised management and control of IPA funds), for four of the Components:

- I Transition Assistance and Institution Building of 13 December 2010;
- III Regional Development of 24 July 2009;
- IV Human Resources Development of 16 October 2009, and
- V Rural Development of 18 December 2009, for the pre-accession measures 101, 103 and 302 and on 15 September 2015 for measure 501.

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<sup>1</sup> Commission Regulation (EC) No 718/2007 of 12 June 2007 implementing the Council Regulation (EC) No 1085/2006 establishing an instrument for pre-accession assistance (IPA)

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The programming cycle of the EU budget covers 7-year period as referred to in the financial Regulation No 966/2012.

The Regulation (EU) No 231/2014 of 11 March 2014 of the European Parliament and of the Council establishing an Instrument for Pre-Accession Assistance (IPA II), Regulation (EU) No 236/2014 of the European Parliament and of the Council of 11 March 2014 laying down common rules and procedures for the implementation of the Union's instruments for financing external action (Common implementing regulation) and Commission Implementing Regulation (EU) No 447/2014 of 2 May 2014 on the specific rules for implementing Regulation (EU) No 231/2014 of the European Parliament and of the Council establishing an Instrument for Pre-accession assistance (IPA II) (IPA II Implementing Regulation) laying down the rules for the implementation of IPA II in the new programming period 2014-2020 (hereinafter: IPA II) were adopted in the first half of 2014. The conferred administrative structure in the Republic of North Macedonia for decentralized management of the IPA I funds continues to perform its functions and competences in managing IPA II in the programming period 2014-2020.

Assistance under the IPA II has been programmed and implemented for development of 8 sectors through five policy areas:

1. Reforms in preparation for Union membership and related institution-and capacity-building
  - Sector Democracy and governance
  - Rule of law and fundamental rights
2. Socio-economic and regional development
  - Environment and Climate Action
  - Transport
  - Competitiveness and innovations
3. Employment, social policies, education, promotion of gender equality, and human resources development
  - Education, employment and social policies
4. Agriculture and rural development
  - Agriculture and rural development
5. Regional and territorial cooperation
  - Regional and territorial cooperation

The legal framework for audit of IPA and for the work of the Audit Authority is laid down in the Law on Audit of IPA (Official Gazette of RM No. 66/10, 43/14, 154/15, 27/16, 190/16 and 83/18), which was the basis for establishing the Audit Authority as an autonomous and independent legal entity, functionally independent of all actors in the management, control and supervision systems under the Instrument for Pre-Accession Assistance.

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The Law on Audit of IPA regulates the subject-matter of audit, organization and competences of the Audit Authority and manner of performing audit of the Instrument for Pre-Accession Assistance in the Republic of North Macedonia. Furthermore, the Framework Agreements<sup>2</sup> and the Sectoral Agreements for IPARD<sup>3</sup> signed between the Republic of Macedonia and the European Union lay down the function, competences and responsibilities of the Audit Authority within the decentralised /indirect management, control and supervision system of EU pre-accession assistance in the Republic of Macedonia.

Further development of the Audit Authority will be carried out in an atmosphere of intensive process of approximation of the Republic of North Macedonia to the European Union and admission to NATO; intensive reform processes in all areas of economic and political life; reform processes in public administration, in particular in the state financial control system; intensive activities and processes concerning cooperation with international financial and political institutions.

According to IPA I regulations the Audit Authority performs verification of the effective functioning of management and control systems of the pre-accession funds of the European Union in the Republic of North Macedonia and of the reliability of accounting transactions and information provided to the European Commission, according to work methodology which is prepared following the internationally accepted auditing standards and guidelines by relevant European Union directorates general. Audit work includes audit of appropriate sample of activities or transactions and examination of procedures.

The Audit Authority according to IPA I regulations, every year in September and before start of the reference year (1 October of the current year until 30 September of the next year) was adopting annual audit work plans per each IPA component, which were submitted to the relevant EC directorates general and to the National Authorising Officer. In this Strategy reference period the programmes under Components 1 and 5 of IPA I are closing. All remaining activities related to IPA I will be planned within the

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<sup>2</sup> Framework Agreement between the Commission of the European Communities and the Republic of Macedonia on the rules for co-operation concerning EC-financial assistance to the Republic of Macedonia in the framework of the implementation of the assistance under the instrument for pre-accession assistance (IPA) dated 30.10.2007 ("Official Gazette of the RM No. 18/2008)

Framework Agreement between the Republic of Macedonia represented by the Government of the Republic of Macedonia and the European Commission the arrangements for implementation of union financial assistance to the Republic of Macedonia under the instrument for pre-accession assistance (IPA II) ("Official Gazette of the RM No. 99/2015)

<sup>3</sup> Agreement between the Government of the RM and the Commission of the European Communities on the rules for cooperation concerning the EC-financial assistance to the Republic of Macedonia and the implementation of the assistance under Component V (IPARD) of the instrument for pre-accession assistance ("Official Gazette of RM" No. 165/2008), and

Agreement between the Government of the RM and the European Commission setting out provisions for the management and implementation of Union financial assistance to the Republic of Macedonia under the Instrument for pre-accession assistance in the policy area "Agriculture and Rural Development" (IPARD) ("Official Gazette of RM" No.38/16)

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three-year audit strategies. According to the legal provisions for IPA I, in the period 2020-2022, the Audit Authority will draw up an annual audit opinion with annual audit activity report for IPA component 1, and final audit opinions accompanied by final audit activity reports for closure of NPs 2012 and 2013, which are submitted to the European Commission, Competent Accrediting Officer and the National Authorising Officer within deadlines set in the IPA I regulations, as well as reporting on performed verification of ex-post controls for projects funded under IPARD 1 and an audit opinion on the accuracy and completeness of the financial statements issued by the NAO related to changes in the Debtors' ledger and debt management for IPA Component 5, submitted to the European Commission.

According to adopted IPA II regulations, the Framework Agreement signed between the Republic of Macedonia and the European Commission setting out procedures for implementation of EU financial assistance to the Republic of Macedonia under IPA II was adopted and came in force in June 2015, and in 2016 the Sectoral Agreement between the Republic of Macedonia and the European Commission for implementing the assistance under IPARD was signed. According to competences laid down in IPA II Framework Agreement, Audit Authority performs activities as follows:

- a) audit of the completeness, accuracy and veracity of the annual financial reports or statements and the underlying annual accounts;
- b) the efficient and effective functioning of the management, control and supervision systems;
- c) the legality and regularity of the underlying transactions;
- d) prepares audit strategies on a tri-annual basis which are updated annually;
- e) draws up annual audit opinions on the annual financial reports or statements and the underlying annual accounts for the preceding financial year, covering their completeness, accuracy and veracity and on the functioning of the management, control and supervision systems and the legality and regularity of the underlying transactions, accompanied by annual audit activity reports setting out any deficiencies found in the management, control and supervision systems and any corrective measures taken or planned by the NAO, NF and/or operating structures concerned; and
- f) draws up an opinion on any final statement of expenditure that the NAO has submitted to the Commission for the closure of any programme or of any part thereof. Where appropriate, a final audit activity report shall support the opinion.

During the implementation of IPA II the three-year audit strategies shall be submitted to the Directorate-General for Neighbourhood and Enlargement Negotiations, Directorate-General for Agriculture and Rural Development and to the NAO, whereas the annual reports and opinions shall be submitted to the relevant directorates general of the European Commission, the Government of the Republic of Macedonia, NIPAC and NAO.



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The implementation of IPA II is underway and in order to preserve continuity, a Proposal for a Regulation of the European Parliament and of the Council establishing the Instrument for Pre-accession Assistance (IPA III) of 14.6.2018 was published, to be applied from 1 January 2021. This proposal is a part of the multiannual financial framework outlined in the European Commission's Communication 'A modern Budget for a Union that Protects, Empowers and Defends – The Multiannual Financial Framework for 2021-2027.

The Audit Authority is managed by the General IPA Auditor appointed by the Government of the Republic of North Macedonia whose term of office is 9 years. Audit Authority is organised in seven basic organizational units – departments through which it performs its competences, as follows: five Departments for audit, Department for audit development and Department for financial and legal affairs. Current number of employees of the Audit Authority is 31 plus two government-appointed officials (all of them with university degree education), out of whom 23 (including GIPAA and DGIPAA) possess Certificates for certified state auditor, 1 is a PhD in economics, 13 possess master's degree, 2 are certified public sector internal auditors, 2 are certified trainers, 1 is certified translator and 1 employee possesses a certificate for data bases and a certificate for management and maintenance of MS Windows server, which makes a sound basis for competent performance of working activities.

Audit Authority every year submits to the Government of the Republic of North Macedonia for review and information, an annual report on audit of its financial statements, which audit is performed by an audit company.

Employees of the Audit Authority need continual professional upgrading, training and acquiring of experience for implementing the internationally accepted auditing standards, other standards and regulations, as well as the latest achievements of audit practice according to established European Union standards and criteria. In its work the Audit Authority applies the experiences, skills and knowledge acquired so far, by upgrading and bringing them in line with the specific requirements of the European Commission concerning audit of the used IPA funds.

The IPA audit manual (Version 3, December 2018) – Common edition, Special edition for audit of IPA II policy areas 1, 2 and 3 and Special edition for audit of IPARD II policy area 4, as professional aid in the audit practice, is used by the auditors in carrying out audit of IPA management and control systems, audit of operations and financial audit of transactions, including the key issues of methodological approach which need to be reviewed, analyzed and assessed according to relevant auditing standards. The printed version of the manual was issued in December 2019.

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*BASIC PRINCIPLES OF THE WORK OF THE AUDIT AUTHORITY*

**Independence**

Functionally and operationally independent from all actors within IPA management, control and supervision systems complying with internationally accepted auditing standards, as a requirement for efficient exercising of Audit Authority competences;

**Competence**

Possessing knowledge, experience, objectivity, integrity and authority in expressing the audit opinion, conclusions and recommendations by the auditors, with due care paid to the application of internationally accepted auditing standards;

**Objectivity**

Objectivity in performing the audit, honesty, avoiding conflict of interests and issuing opinion which is based exclusively on evidence obtained and assembled in accordance with internationally accepted auditing standards;

**Neutrality**

Continual maintaining of auditors' independence from political influences by adhering to impartiality when performing audit tasks;

**Rationality**

Conducting audit works by spending minimum financial resources, meaning an economic, efficient and effective use of auditors' man/hours;

**Confidentiality**

The auditors shall keep the data and matters acquired during the audit as a business secret and shall disable unauthorized disclosure of those to other parties;

**Professionalism**

Continual following of novelties in the area of auditing, applying latest and best techniques and tools, and constant upgrade and promotion of auditors' expertise and skills;

**Team work**

Continuous practicing of friendly, comprehensive, constructive and creative cooperation by auditors, consistently respecting the individual, promoting the awareness for responsibility, conscience and professionalism, as a requirement towards achieving the vision, mission and strategic goals of the Audit Authority.

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MISSION

The Audit Authority is an independent external auditor, responsible for audit and expressing opinion on the proper functioning of the management, control and supervision systems of EU pre-accession assistance in RM, of the completeness, accuracy and veracity of annual financial reports or statements, of the legality and regularity of underlying transactions and protection of Community financial interests and national interests.

VISION

Promotion of the process of the efficient and effective management of IPA funds, accountability and transparency in using the funds, through continuous ensuring the integrity and quality of audits to allow giving auditors' opinions and recommendations for more effective and sound functioning of the systems for management, control and supervision of the EU pre-accession assistance in RM.

**STRATEGIC GOALS**

■ **Goal 1: Maintaining the functional independence**

*Continuously maintaining the functional and operational independence of the Audit Authority in carrying out audit of the management, control and supervision systems and of actions, transactions and annual accounts in accordance with the internationally accepted auditing standards;*

■ **Goal 2: Development of institutional capacities**

*Ensuring adequate financial, spatial, technical and human resources as a requirement for discharging of Audit Authority's functions;*

■ **Goal 3: Ensuring quality of performed audit**

*Developing and improving procedures for performing audits according to IPA regulations and adopted international auditing standards and follow-up the effects from conducted audits;*

■ **Goal 4: Information system and information technology development**

*Further development and maintenance of the information system of the Audit Authority, applying the information technology and its rational and efficient usage during audit;*

■ **Goal 5: Development of communication system**

*Further development of the system for communication and exchange of information with IPA administrative structure, national and international legal entities and publicity of Audit Authority work.*

## STRATEGIC GOAL 1

### *Maintaining the functional independence*

*Continual maintaining of functional and operational independence of the Audit Authority in performing audit of the management, control and supervision systems and of actions, transactions and annual accounts according to internationally accepted auditing standards*

#### **Objective 1.1.**

Continual maintaining the functional and operational independence of the Audit Authority from the IPA management, control and supervision systems.

#### **Activities**

- Adopting a new Law on audit of EU financed programmes in accordance with IPA III and amendments to the Law on Public Sector Employees.

#### **Objective 1.2.**

Further development of the functional and organizational set-up of the Audit Authority.

#### **Activities**

- Enacting internal acts on organization and work and systematisation of the working posts according to the new Law;
- Updating of the Workload Analysis (WLA);
- Adopting Human Resources Management Strategy;
- Adequate allocation of human resources within Departments and to audit teams and allocating responsible persons / audit team leaders according to the needs of the audits and audit strategies.

## STRATEGIC GOAL 2

### *Institutional capacity building*

*Providing appropriate financial, spatial, technical and human resources as a requirement for discharging of Audit Authority's competences*

#### **Objective 2.1.**

*Providing the necessary financial resources for realization of Audit Authority's competences.*

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***Activities***

- Allocating necessary financial resources for spatial, material and technical conditions for work from the Audit Authority budgets;
- Providing own working premises;
- Allocating necessary financial resources from the Budget of the Audit Authority for the existing employees, for promotion and for employment of necessary new staff;
- Allocating necessary financial resources from the Budget of the Audit Authority for attending technical and bilateral meetings with relevant EC directorates general;
- Allocating necessary financial resources for training of AA employees for strengthening their capacity in respect of increase of skills through acquiring new skills and knowledge.

***Objective 2.2***

Continual professional development of the employees of the Audit Authority.

***Activities***

- Planning of continual professional training of Audit Authority employees by implementing the annual training plan (training of newcomers for fast inclusion in the work process, trainings on audit methodology, on-the-spot verifications, using the EC Guidelines, training on using information technology in auditing and exchange of experiences with audit authorities from other countries).

***STRATEGIC GOAL 3***

***Ensuring quality of performed audit***

*Developing and improving procedures for performing audits according to IPA regulations and internationally accepted auditing standards and follow-up of effects from conducted audits*

***Objective 3.1.***

Conducting the audits according to internationally accepted auditing standards and guidance by the relevant European Commission directorates general as well as development of the system for ensuring quality of audit.

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***Activities***

- Drawing up of audit strategies on three-annual basis by programmes / policy areas and annual update thereof according to the internationally accepted auditing standards, guidance and instructions issued by the European Commission.

***Objective 3.2.***

Ensuring quality of results from performance of audit according to internationally accepted auditing standards.

***Activities***

- Ensuring appropriate scope of processes, transactions, activities at the IPA administrative structure, subject of audit, entrusted with the management of the IPA funds, in order to express appropriate audit opinion on the completeness, accuracy and veracity of the annual financial reports or statements and appropriate annual accounts, efficient and effective functioning of the management, control and supervision systems and the legality and regularity of underlying transactions;
- Respect of the guidelines and procedures for performing of audits and issuing of quality, concise and clear conclusions, findings and recommendations;
- Improvement of the quality control of performed audit work according to the internationally accepted auditing standards and by consistently applying methodological manuals and guidelines;
- Timely planning of the need to use other auditor's or expert's work in order to forecast timely allocation of necessary budget funds, publication of tender invitation, and contracting;

***Objective 3.3.***

Follow-up of implementation of recommendations by the auditees and the changes of the management, control and supervision system.

***Activities***

- Planning and carrying out follow-up of recommendations from system audits and measures undertaken by auditee for remedying identified weaknesses and deficiencies (either within the scope of the audits or as a separate audit engagement for follow-up of recommendations);
- Follow-up of changes occurred in the IPA management, control and supervision system.

#### **STRATEGIC GOAL 4**

##### ***Development of Information system and Information technology***

*Further development and maintenance of the information system of the Audit Authority, application of information technology and its rational and efficient use in auditing*

##### ***Objective 4.1.***

Implementation and maintenance of Audit Authority information system, rational and efficient usage of the information equipment.

##### ***Activities***

- Follow-up of the realisation of the Action plan of the IT Strategy and updating of the Strategy;
- Implementation of security standards for protection of data and information;
- Following the trends in the area of information equipment and supply of hardware and software according to the needs of the Audit Authority;
- Maintenance of the audit software for statistical sampling and the software for office operations and eArchive.

#### **STRATEGIC GOAL 5**

##### ***Communication system development***

*Further development of the system for communication and exchange of information with the relevant IPA structure, national and international legal entities and publicity of the work of the Audit Authority*

##### ***Objective 5.1.***

Further development and continual improvement of the manner, methods and application of good practices in the communication and informing of the European Commission directorates general and the Government as well as the relevant structures in the Republic of North Macedonia responsible for IPA decentralised / indirect management, control and supervision of IPA in accordance with the framework, sectoral and financial agreements and European Union regulations.

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***Activities***

- Drawing up and developing a Communication strategy of the Audit Authority;
- Drawing up and submitting audit strategies in a timely manner;
- Drawing up and submitting annual audit opinions and annual audit reports to the relevant directorates of the European Commission and the Government of RNM (for IPA II) in a timely manner;
- Drawing up and submitting of draft and final reports from system audits, audits of operations and audits of accounts to the relevant structures in the Republic of North Macedonia;
- Drawing up and submitting the results of performed audits by the members of the Group of Auditors for cross border cooperation programmes subject to audit, to the relevant institutions;
- Drawing up and submitting additional audit opinions with audit reports per request of relevant directorates general;
- Reporting on the realization of the audit strategies in front of the relevant IPA monitoring committees.

***Objective 5.2.***

Exchange of information, international cooperation and publicity of the work of the Audit Authority.

***Activities***

- Continual updating of the Website of the Audit Authority;
- Taking appropriate actions to design a short name of the Audit Authority and a logo for easier identification;
- Organising working meetings with representatives of the relevant directorates general, from the member-states and from candidate countries for EU membership, for the purpose of consultations in regard to open issues, gaining experiences, knowledge and good practice.

***IMPLEMENTATION OF THE STRATEGIC GOALS***

During the realization of this Strategic Plan, if need arises to revise the strategic goals, it will be updated in the segment of activities, expected results and timeframes for implementation, at annual level.

In order to exercise its competences determined by the law, through realization of the strategic goals, the Audit Authority will continue to develop its capacities and to provide high level of competence and effectiveness in conducting the audits in compliance with the European Union rules and relevant internationally accepted auditing standards.



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***MONITORING OF REALISATION OF THE STRATEGIC GOALS***

Monitoring of realization of planned activities, expected results and timeframes set in the Action Plan for realization of the strategic goals of the Audit Authority is continually performed by the management of the Audit Authority.

The realization of the strategic goals is monitored through the indicators for measuring the degree of realization of set goals at short-term and medium-term level.

***RISK FACTORS CONCERNING THE SUCCESSFUL IMPLEMENTATION OF STRATEGIC GOALS***

Requirements for implementation of strategic goals:

- creating social climate by ensuring sufficient level of awareness of the place and role of the Audit Authority in the decentralized / indirect system of management, control and supervision of allocated IPA funds;
- providing the necessary financial resources for realization and implementation of the strategic goals with the annual budgets of the Audit Authority;
- creating conditions to retain and motivate the employees of the Audit Authority by continual professional upgrading and stimulating compensation.

***PROVIDING FINANCIAL RESOURCES FOR REALISATION OF STRATEGIC GOALS***

**Table:** Necessary financial resources for realization of strategic goals

Objectives	2020	2021	2022
1	2	3	4
1.1 Continuously maintaining the functional and operational independence of the Audit Authority from the IP management, control and supervision systems;	40 – Salaries and allowances 29.500.000 MKD	40 – Salaries and allowances 33.043.000 MKD	40 – Salaries and allowances 34.002.000 MKD
1.2 Further development of the functional and organizational independence of the Audit Authority;			
2.1 Providing the necessary financial resources for realization of Audit Authority's competences;			
3.2 Ensuring quality of results from performance of audit according to internationally accepted auditing standards;			
3.3 Follow-up of implementation of recommendations by the auditees and the changes of the management, control and supervision system;			
4.1 Implementation and maintenance of Audit Authority information system, rational and efficient usage of the information equipment;			
5.1 Further development and continual improvement of the manner, methods and application of good practices in the communication and informing of the European Commission directorates general and the Government as well as the relevant structures in the Republic of North Macedonia responsible for IPA decentralised / indirect			

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management, control and supervision of IPA in accordance with the framework, sectoral and financial agreements and European Union regulations; 5.2 Exchange of information, international cooperation and publicity of the work of the Audit Authority.			
2.1 Providing the necessary financial resources for realization of Audit Authority's competences; 2.2 Continual professional development of the employees of the Audit Authority; 3.1 Conducting the audits according to internationally accepted auditing standards and guidance by the relevant European Commission directorates general as well as development of the system for ensuring quality of audit; 3.2 Ensuring quality of results from performing of audit according to internationally accepted auditing standards; 3.3 Follow-up of implementation of recommendations by auditees and the changes in the management, control and supervision system; 4.1 Implementation and maintenance of Audit Authority information system, rational and efficient usage of the information equipment; 5.1 Further development and continual improvement of the manner, methods and application of good practices in the communication and informing of the European Commission directorates general and the Government as well as the relevant structures in the Republic of North Macedonia responsible for IPA decentralised / indirect management, control and supervision of IPA in accordance with the framework, sectoral and financial agreements and European Union regulations; 5.2 Exchange of information, international cooperation and publicity of the work of the Audit Authority.	42 – Goods and services 10.250.000 MKD	42 – Goods and services 10.871.000 MKD	42 – Goods and services 11.162.000 MKD
4.1 Implementation and maintenance of Audit Authority information system, rational and efficient usage of the information equipment; 5.2 Exchange of information, international cooperation and publicity of the work of the Audit Authority.	48 – Capital expenditures 801.000 MKD	48 – Capital expenditures 925.000 MKD	48 – Capital expenditures 648.000 MKD

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