



URED ZA REVIZIJU INSTITUCIJA BiH  
КАНЦЕЛАРИЈА ЗА РЕВИЗИЈУ ИНСТИТУЦИЈА БИХ  
AUDIT OFFICE OF THE INSTITUTIONS OF B&H



*Low impact and low rate  
of implementation of recommendations  
through the prism of different stakeholders*

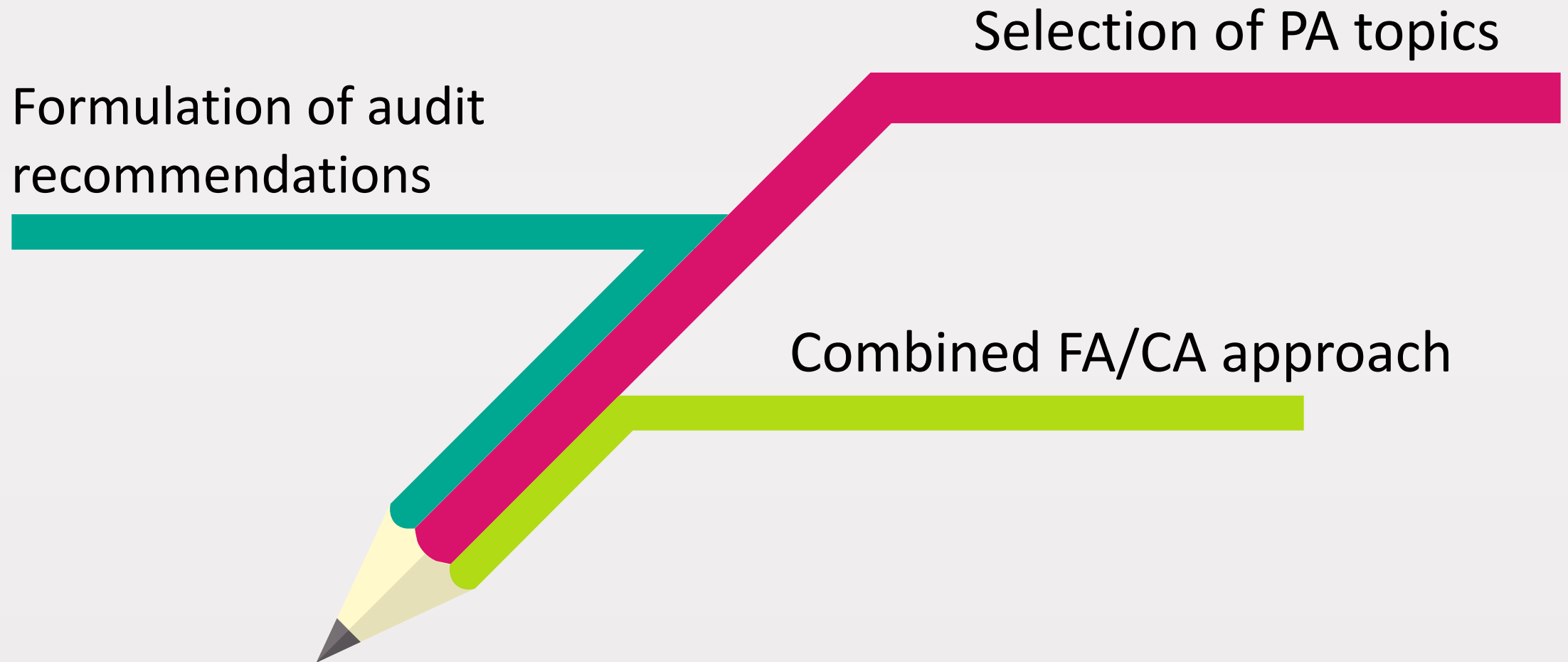
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# Presentation structure

- Internal challenges
- Challenges through the prism of different stakeholders:
  - Parliament
  - Media
  - Civil Society
  - Auditees



# Internal Challenges

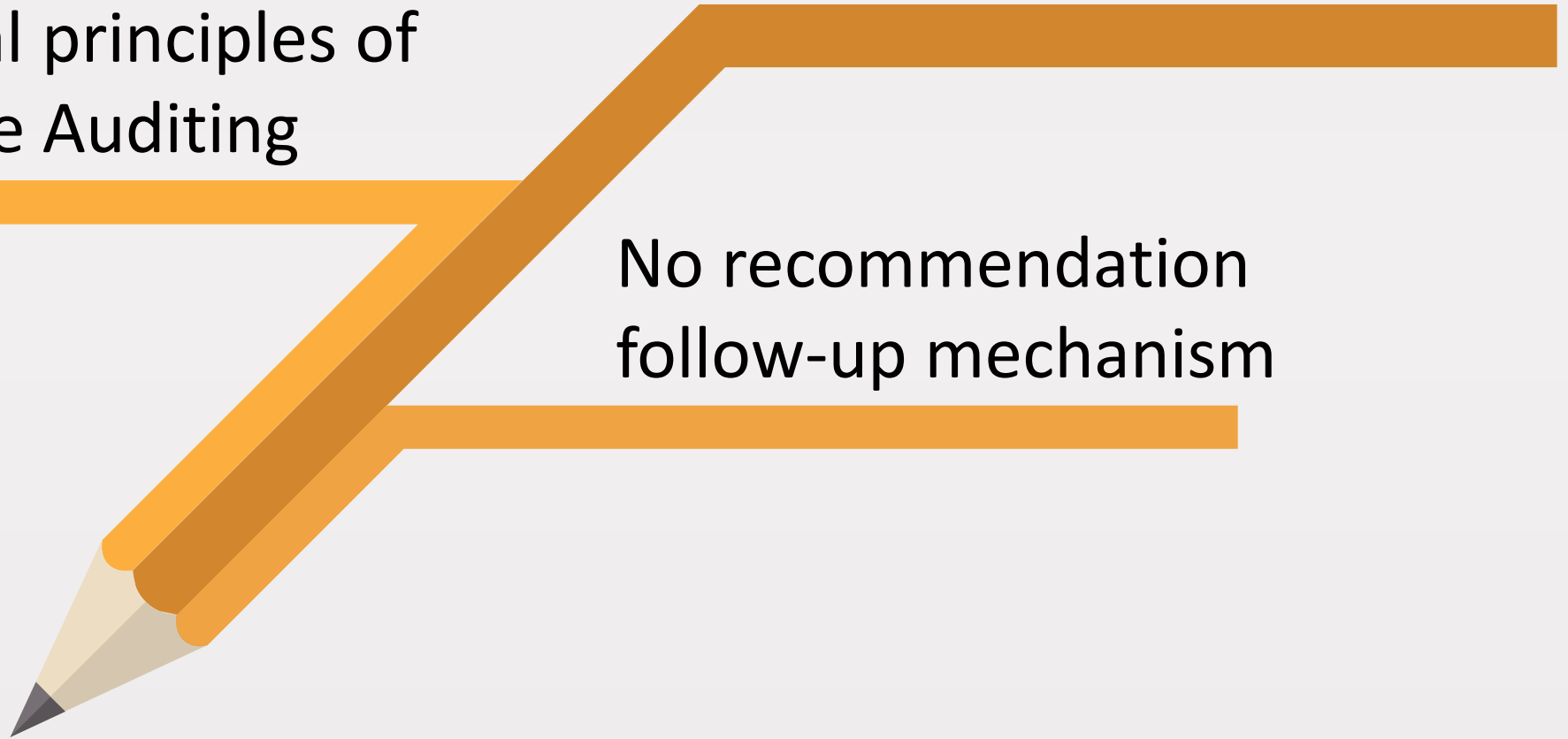


# PARLIAMENT

Misunderstanding of  
fundamental principles of  
Performance Auditing

Loss of institutional  
memory

No recommendation  
follow-up mechanism



# MEDIA

Lack of understanding of the SAI role and duties

Lack of interest for better understanding of SAI's role

Leaving the traditional watchdog role



# CSOs

Lack of competence in public sector auditing

Lack of public trust

Absence of civic engagement tradition



# AUDITEES

Separation of duties and  
dilution of responsibilities

No thematic sessions  
related to audit reports

Misperception of audit



# FOLLOW-UP

|                          |   |   |   |
|--------------------------|---|---|---|
| Recommendation           | ● | ● | ● |
| ● Implemented            |   |   |   |
| ● Implementation ongoing |   |   |   |
| ● Non-implemented        |   |   |   |



Follow-up of recommendations from the PA report: *Accommodation of active military personnel in the Ministry of Defence*

| Implementation level     | Number of recommendations | %           |
|--------------------------|---------------------------|-------------|
| Implemented              | 0                         | 0%          |
| Partially implemented    | 0                         | 0%          |
| Initial activities taken | 1                         | 17%         |
| No activities taken      | 5                         | 83%         |
| <b>Total</b>             | <b>6</b>                  | <b>100%</b> |



Follow-up of recommendations from the PA report "Air Traffic Control"

| Implementation level     | Number of recommendations | %           |
|--------------------------|---------------------------|-------------|
| Implemented              | 4                         | 21%         |
| Partially implemented    | 6                         | 32%         |
| Initial activities taken | 9                         | 47%         |
| No activities taken      | 0                         | 0%          |
| <b>Total</b>             | <b>19</b>                 | <b>100%</b> |

Registries of recommendations in [.xlsx](#) format available on the SAI's website







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**Thank you!**

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