Audit of the accuracy of the annual accounts 2005 and the legality of the transactions of the Ministry of Justice for the purpose of assessment of the aggregate annual report 2005 of the state

Audit report No. OSII-2-6/06/58 of 13 July 2006

Summary

According to the State Budget Act, the National Audit Office must assess the state's aggregate annual report and the legality of transactions in 2005.

The National Audit Office conducted an audit titled 'Audit of the accuracy of the annual accounts 2005 and the legality of the transactions of the Ministry of Justice for the purpose of assessment of the aggregate annual report 2005 of the state' for the purpose of assessing those balances of the annual accounts of the Ministry of Justice which are of importance from the point of view of the state's aggregate annual report.

The important transaction classes from the point of view of the state's annual report included those related to cash at bank and in hand, tangible assets, other payables and prepayments received, loans payable, other receivables, staff costs and administration costs. The National Audit Office audited all these transaction classes. In the class of staff costs and administration costs the National Audit Office relied on the work of the Internal Audit Department of the Ministry of Justice.

- **According to the National Audit Office, the balances of the audited transaction classes have been accounted accurately in material respects in the annual report of the Ministry of Justice as of 31 December 2005.**
- **According to the National Audit Office, the economic transactions included in the sample had been made in compliance with the main legislation regulating them.**

In the audited areas the National Audit Office made observations regarding the organisation of accounting, the legality of the transactions and the functioning of the internal audit system, but due to their relative minority they did not affect the opinion of the National Audit Office regarding the accuracy of the transaction classes or the legality of the economic transactions.

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