

## National audit office in Kosovo (NAO) vs Court of audit in Slovenia (CA) - who has the best performance?

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### Abstract

The purpose of this paper is to investigate the efficiency of the work of auditors in the public sector in the Republic of Kosovo. We used secondary data due to lack of data from primary data. The database includes all auditors from the National Audit Office in the Republic of Kosovo and the Court of Audit in the Republic of Slovenia. A comparative method is applied according to 15 performance indicators ordered by INATOSA. The results show that to present comparative results should be summarized as follows in brief points: OAG's mandate is 5 years while CA's is 9 years, OAG conducts only two types of audits in the Republic of Kosovo while CA conducts all types of audits. Also in terms of finance OAG has a budget twice as small as CA's. In terms of professionalism, almost both of these institutions have adequate education. And finally in terms of time scope, CA has been operating for 25 years while OAG for 15 years.

Keywords: Independence; Legal Framework; Internal Governance; Ethics; Reporting; Human Resources and Training; Kosovo vs Slovenia.

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