



SAO of the Republic of Latvia

Audits of state provided services for disabled persons

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Audited fields:

- social rehabilitation services;
- professional rehabilitation services;
- delivery of technical aids.



Objectives:

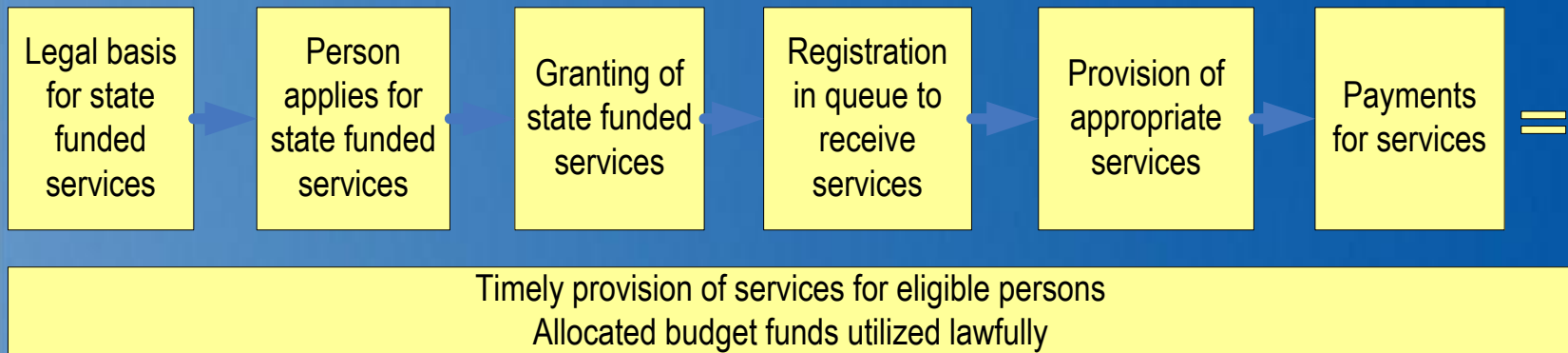
- to examine the rendering of services, their administration and transparency;
- to gain assurance of the availability of the social and professional services and technical aids;
- to check the existence and efficiency of internal control systems.



Audit approach

- Risk based approach:
 - risks concerned with the insufficiencies of regulatory enactments or the variety of their interpretation;
 - risks of insufficient administration.

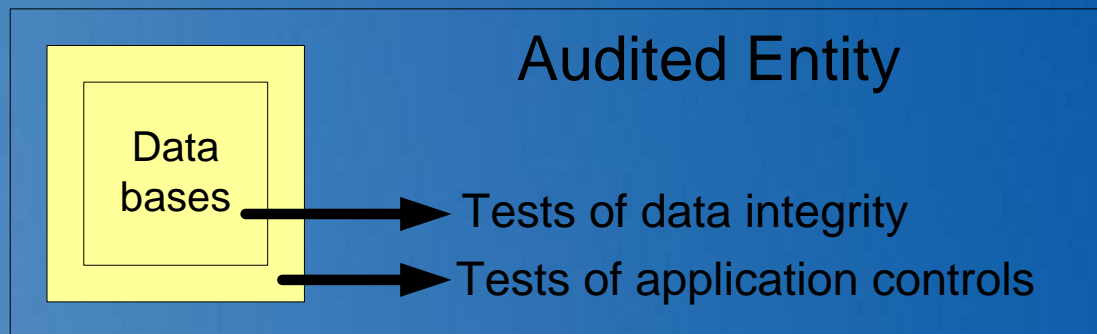
Audit trail



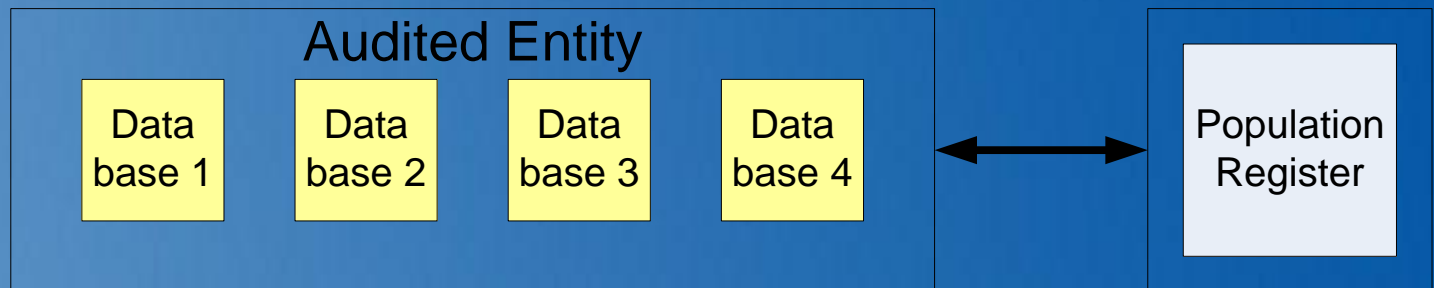


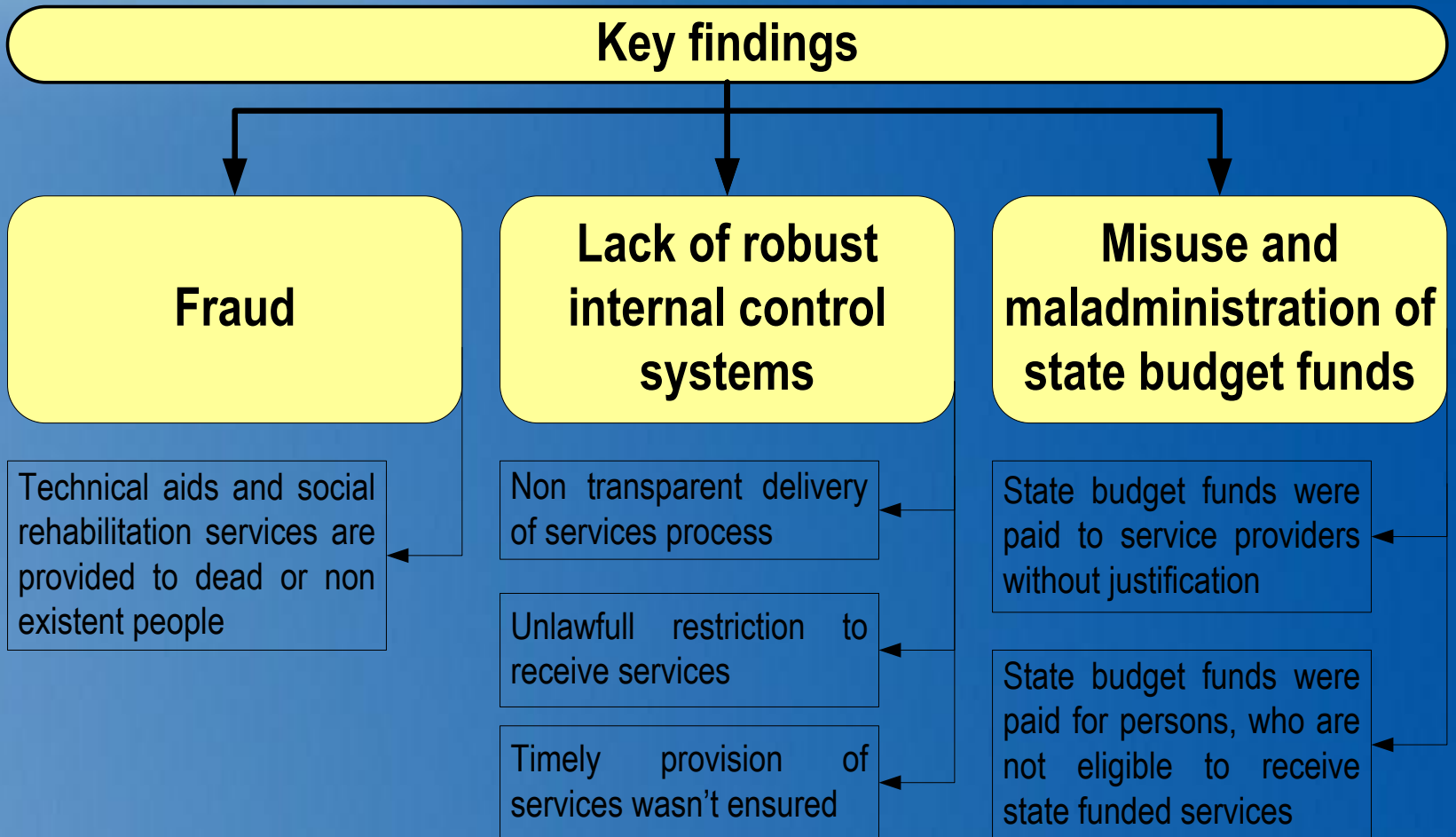
Audit approach (1)

- Large volume data analysis – IDEA
 - audit entity data analysis



- audit entity data comparison with external information sources







Results of Audit

- 101 recommendations given and adopted by Ministry of Welfare
- main fields:
 - **better public administration**
 - timely provision of services for eligible persons;
 - adequate control procedures, transparent administration of the institution and the process of service delivery;
 - **sound financial management**
 - lawful utilization of public funds.



Achievements

- accessibility of services is ensured (no restrictions for eligible persons);
- the active queue for receiving services is reduced by 1686 persons or 24%;
- better service - the internal procedures for service administration have been worked out;
- control of state budget - the procedures of internal controls have been introduced or improved.
- process transparency - external regulatory enactments have been improved.



Thank you for attention!

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