



Exchanging experiences and choosing the charring country for the next financial inspection were major issues discussed during the meeting of the Supreme Audit Institutions that was conducted under the auspices of the Corps' G-8 Division on 12th March 2008 at the Baltic Barracks.

What is actually an audit?

For a lot of members of the Headquarters Multinational Corps Northeast who are not familiar with financial jargon, talking points of the meeting of the Supreme Audit Institutions could be a mystery. But even though the term "audit" seems to be technical, Mr. Yvan Pedersen, a director of the National Audit Office of Denmark (Rigsrevisionen), explained in simple words that audit means looking into the budget, the accounts and checking whether everything is correct. Mr. Sven Dinesen, an adviser from already mentioned Danish institution, added that for example the procedures for procurement are checked – whether the Corps spends its money appropriately. The result of the inspection is the report containing the assessment and some recommendations, if necessary. It is interesting to notice that even though each nation has its different national standards of auditing, common international standards are used for auditing the Headquarters Multinational Corps Northeast.

Meeting of three-nation audit teams

The Supreme Audit Institutions coming from Denmark, Germany and Poland – the Framework Nations of the Corps – are bound up with the Corps' activities from the very beginning. This meeting was related to the fact that Denmark ended its term of chairmanship after three years. Therefore the overall aim was to choose the next leading country and to exchange the experiences but also to talk about the future ways of auditing this Headquarters. However, that was not all. The participants took part in a series of briefings on the Corps itself – its structure, history and the recently accomplished mission in Afghanistan. Mr. Lutz Hoffmann, an auditor from the Federal Audit Office (The German Prüfungsamt des Bundes Berlin), stated that this knowledge would influence their work as well because "it gave us good background how the Headquarters is built, what the structure is and especially what they did in Afghanistan because it was very interesting for us to hear about the people who were really involved in the mission". For Mr. Hoffmann it was the second visit to our Headquarters, as he accompanied the Danish colleagues in auditing the Corps last year. For the Polish auditors, this visit was especially important because the last audit conducted by the Polish side was already five years ago, explained Mr. Włodzimierz Zegadło, a director of the National Defence and Security Department of Supreme Chamber of Control (Najwyższa Izba Kontroli). Therefore all briefings and discussions with other audit teams were a great source of information for them. Mr. Zegadło also said that the Polish team was impressed by this interesting military formation and would check on the future actions of the Corps with curiosity.