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The Ministry of Internal Affairs
Mr Mevludin Nuhodzic, Minister

Podgorica, 21.11.2017.

Subject: Implementation of the legal obligation to fulfil the capacities of the Internal Audit Department in the Ministry of Internal Affairs

Dear Mr. Nuhodzic,

On this occasion we would like to point out to the need for urgent fulfillment of workplaces prescribed in the Internal Audit Department by the act on internal organization and systematization.

Considering that the current capacities of the Internal Audit Department do not meet the legal minimum, in accordance with the Law on the system of internal financial controls in the public sector, we deem necessary for the Ministry to mend this shortcoming in the shortest possible time.

Namely, the valid Rulebook on internal organization and systematization of the Ministry of Interior (MoI), envisages three positions in the Internal Audit Department - Head of the Department and two Internal Auditors, whereas currently only two public servants are employed.

This is a confirmation of the incomplete capacity of the Internal Audit Department over the past two years. According to the Article 18 of the Law on the system of internal financial controls in the public sector ("Official Gazette of Montenegro" No. 073/08 of 02.12.2008, 020/11 of 15.04.2011, 030/12 of 08.06.2012, 034 / 14 of 08.08.2014), an internal audit unit cannot have less than three internal auditors with the Head of the Internal Audit Unit.

We use this opportunity to point out the importance of the Internal Audit Unit, also recognized by the State Audit Institution in its previous audits. The State Audit Institution in its Audit Report of the Ministry of Interior from 2015 recommends that the MIA is obliged to "ensure the consistent application of the Law on Internal Financial Control System in the Public Sector and establish an efficient system of internal financial controls", emphasizing the need to fulfill the prescribed workplaces in the Unit for Internal Audit.

Correspondingly, we consider that the Internal Audit Department, which handles a heavy workload on yearly basis and whose contribution is of indispensable

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importance for better and more accountable financial management of the Ministry, has to have at its disposal, if not necessary, than at least the number which represents the legal minimum for its functioning.

In addition, given that the MIA is the first beneficiary institution in Montenegro of the direct budget support from the European Union, you are expected to show complete responsibility in the establishment of control mechanisms for spending of both Montenegrin and the EU citizens' funds.

We invite you to initiate the process for fulfillment of the internal audit vacancy at the earliest time possibly, and thus demonstrate understanding of the importance of the work performed by the Internal Audit Department of the Ministry of the Interior.

Stevo Muk,
President of the Managing Board