

Pursuant to Article 18, paragraph 4 of the Law on Public Internal Financial Control (Official Gazette of MNE, no. 73/08), at its session held on 12 March 2009, the Government of Montenegro adopted the

**DECREE**  
**regarding the ESTABLISHMENT OF PUBLIC INTERNAL AUDIT**

**(“Official Gazette of Montenegro, No. 23/09 of 31.03.2009, 35/11 of 21.07.2011)**

**(CLEARED TEXT)**

**Article 1**

This Decree shall stipulate the manner and the criteria for the establishment of public internal audit within the entities as referred to in Article 2 of the Law on Public Internal Financial Control (Official Gazette of MNE, no. 73/08).

**Article 2**

A separate organisational unit in charge of internal audit shall be established by:

1. The Ministry of the Interior
2. The Ministry of Defence
3. The Ministry of Finance
4. The Ministry of Foreign Affairs and European Integration
5. The Ministry of Education and Sports
6. The Ministry of Culture
7. The Ministry of Economy
8. The Ministry of Transport and Maritime Affairs
9. The Ministry of Agriculture and Rural Development
10. The Ministry of Sustainable Development and Tourism
11. The Ministry of Labour and Social Welfare
12. Police Administration
13. Customs Administration
14. Tax Administration
15. Real Estate Administration
16. Institution for execution of criminal sanctions
17. Pension and disability fund of Montenegro
18. Health insurance fund of Montenegro
19. Employment office of Montenegro
20. Capital city Podgorica

**Article 3**

In addition to the entities referred to in Article 2 herein, a separate organisational unit in charge of internal audit shall be established by the entities and units which are budget beneficiaries within the budgets of the given entity if having more than 200 employees and annual expenditures exceeding 5,000,000.00 €.

#### **Article 4**

The entities which do not establish a separate organisational unit in charge of internal audit according to the criteria referred to in Article 3 herein, shall establish internal audit in one of the ways as stipulated by Article 18 of the Law on Public Internal Financial Control.

#### **Article 5**

The entities as referred to in Articles 2 and 3 herein shall determine by their Internal Organisation and Workforce Plans setting up of a separate organisational unit in charge of internal audit.

#### **Article 6**

This Decree shall enter into force on the eighth day upon its publication in the Official Gazette of Montenegro.

Ref.no.: 03-3310

Podgorica, 12 March 2009

Government of Montenegro

Prime Minister

Milo Djukanovic

