



The National Audit Office (*Aquonda Ratt furt Notôsta*, ARN) is the highest body for supervising state accounts, the state budget and all public spending. The organisation and powers of the National Audit Office are provided by law. It is independent in the performance of its duties, and bound by the Constitution and relevant legislation. Its members are appointed by the Parliament (*Zâmporemencec*) following nominations from the King's Advisory Council.

The ARN's mandate includes the right to carry out financial audits, performance audits, IT audits, investigative audits and other specialised audits. By carrying out audit work, ARN aims to contribute to the principles of good governance, transparency, accountability and sound financial management in the Spocanian public sector.

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