

## CONTEMPORARY CHALLENGES FOR THE PUBLIC EXTERNAL AUDIT

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**Abstract.** *In a changing world, it is very important for states to be able to maintain financial discipline, an extremely important factor concerning the stability and credibility of a rule of law. Agenda 2030, as well as a series of United Nations resolutions highlighted the importance of supreme audit institutions in the rule of law, in terms of improving performance, ensuring accountability, fighting corruption and protecting the interests of its citizens. This article aims to analyze the performance measurement framework for the supreme audit institution, regarding their capacity to respond to contemporary challenges in the context of the latest economic and social developments.*

**Keywords:** supreme audit institution, performance, indicator, financial discipline.

**JEL code:** M42, H83

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