The main purpose of the audit control is to determine the veracity of financial reports and the compliance of the economic-financial transactions executed by the economic unit with the normative acts of the Republic of Moldova.

Audit is performed within three stages:

- Audit planning;
- Audit performing;
- Audit ending.

The first stage includes: research on the internal and local accounting systems, drawing up of a general accounting plan; estimation of the significant state in auditing; evaluation of the control risk.

In the second stage, work is being done on audit evidences and methods of obtaining them; the internal control is tested; the transactions concluded by the client (within the audit period) are verified; accounting estimation analysis is made. Analytical procedures will be used in the methods of obtaining audit evidences and they consist in analyses of important coefficients and trends for the client's business, economic-financial indicators.

In the third stage, the auditor will process the audit documentation and appreciate the results of the client's activity.

In the end of the process, the Client is given an audit report, which confirms the authenticity and veracity of financial reports.

The process includes audit on:

- accounting policy;
- long term assets;

- current assets;
- own capital;
- long term liabilities;
- short term liabilities;
- revenues from operational and non-operational activities;
- expenses from operational and non-operational activities;
- transactions which concern relations with the national budget (Income statement and other statements and reports stipulated by the Fiscal Code).

We hope to receive full support from the direction of Your personnel in order that we have all the documents and information necessary for executing the audit.

Tariffs for audit services

The payment for the execution of audit on financial reports and tax statements is established in dependence on the following data:

1. In case the sales volume, including VAT reaches the amount:
   - from 1-5 million leis, the price for services will rate 0.5% from the volume;
   - from 5-20 million leis, the price for services will rate 0.2% from the volume;
2. Volume of probative documents and number of economic transactions;
3. Bookkeeping state;
4. Existence of import-export operations;
5. Expenses for consolidation.