The thesis "The constitutional statute of independence of the Czech Supreme Audit Office in theory and practice" examines the institutional setting SAO organs and their link to the organs of legislative and executive branches. The thesis also includes the process of electing new members of the SAO, the present composition of the Board of SAO and SAO disputes between authorities and between them and the authorities of the Czech Chamber of Deputies from 2009 until today. The goal of this analysis is to find out on the basis of that investigation whether there are sufficient institutional prerequisites for SAO to be an independent authority.