

Activity 1.7

Gather, systemize and present/publish information about the good practice of other EUROSAI member SAIs' methods and tools used for auditing municipalities.

Activity 1.7 – Austrian Court of Audit

Focus on the analysis of readily available municipality household data

Background and basic idea:

- Municipality households contribute to a country's aggregate financial situation...
- ...hence, data collection procedures can be expected in a large number of European countries (at least within the Eurozone / candidate countries)...
- ...hence, municipality household data should be readily available in a structured form.
- ACA: Current audit on how municipality household data is collected, provided an insight into the possible value of municipalities' household data.
- Predefined, standardized basic audit of municipalities' statements of account with little extra effort (and little burden for the audited municipalities)
- Taylor-made in-depth analysis with moderate effort

Activity 1.7 – Austrian Court of Audit

Possible activities:

- Spring 2017: Development of a questionnaire on the use of municipalities' household micro-data as basic information for different types of audits
- Late spring / summer 2017: Conduct a survey in EUROSAI member states
- Autumn 2017: Analyze and summarize the results; lay the foundation for:
 - Identification of best practices
 - Future peer learning and help in build-up of specific solutions