

3rd Annual Meeting of EUROSAI TFMA members

Lisbon, 11 October 2019



# OVERVIEW OF METHODOLOGIES USED IN LOCAL GOVERNMENT AUDITING

# Strategic goal II - Making the external municipal auditing system more efficient



LATVIJAS REPUBLIKAS  
VALSTS KONTROLE



## Strategic goal II - Making the external municipal auditing system more efficient

Activity 2.4.	Conducting survey on methodologies used in local government auditing in different TFMA member SAIs
Activity 2.5.	Identifying areas where recommendations and/or guidelines could be useful for all TFMA member SAIs

# Strategic goal II - Making the external municipal auditing system more efficient

- 24 SAIs provided the questionnaire
- Analysis completed in 2019
- The Overview published in April 2019

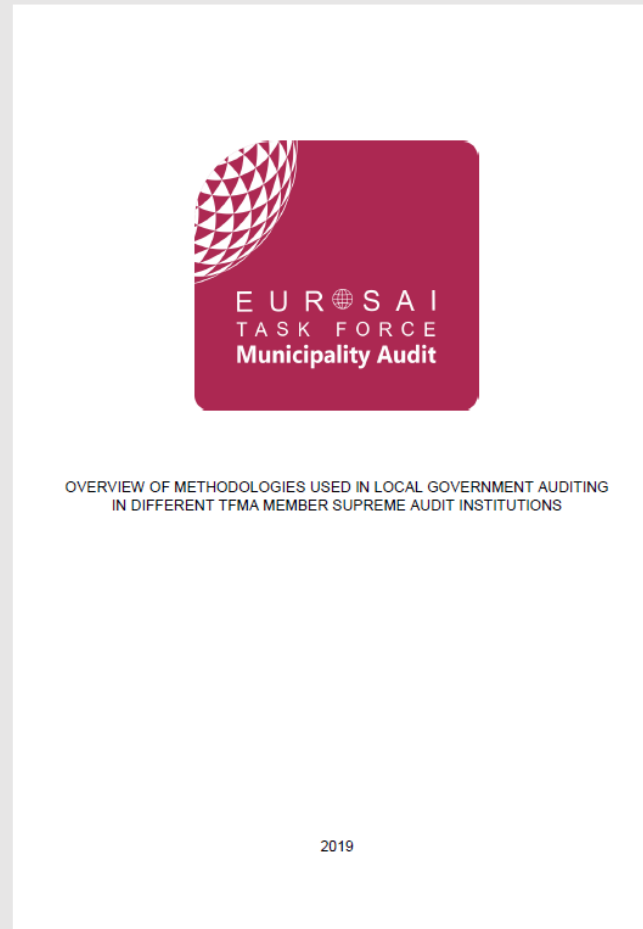
# The Overview - content

- General information on local government auditing
- Methodology
- Information on financial, performance and compliance audit in local government units
- Conclusion

# Main conclusions

- In several areas guidelines/methodological support could be useful, for example, strategic research (identifying potential audit topics), selection of audit sample, monitoring of risks at local government level
- While the diverse situations of the SAIs might make it difficult to develop uniform methodologies, TFMA could initiate working groups for gathering best practices and distributing this information to all SAIs

# The Overview



<https://www.vkontrolė.lt/tf/files/files/OVERVIEW%20OF%20METHODOLOGIES%20USED%20IN%20LOCAL%20GOVERNMENT%20AUDITING.pdf>

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**THANK YOU FOR YOUR ATTENTION!**