



## LIETUVOS RESPUBLIKOS VALSTYBĖS KONTROLĖ

### NATIONAL AUDIT OFFICE OF LITHUANIA

Mr Ramón Álvarez de Miranda  
President of Court of Audit of Spain  
Secretary General of EUROSAI  
José Ortega y Gasset 100 28006  
Madrid, Spain

14 April 2016

No S-(703-1.15.3)- 691

Dear Mr Alvarez de Miranda,

The National Audit Office of Lithuania (NAOL) highly estimates the EUROSAI's activities for encouraging the international cooperation and the sharing of experience between SAIs. I strongly believe that the best audit results can be reached when using the best practice, lessons learnt as well as consulting our colleagues from different SAIs on relevant questions.

The sphere of municipality audit was selected by the NAOL as one of priority areas in 2013, therefore, it was decided to analyse foreign practices. Moreover, the Audit Committee of the Parliament of the Republic of Lithuania also expressed interest in the field of auditing municipalities and NAOL was asked to do some research in the area. The NAOL made a decision to raise the question of auditing municipalities in the international level, consequently, the cooperation in the sphere of the municipality audit started. Firstly, the bilateral meeting between the representatives of the NAOL and the Supreme Audit Office of the Slovak Republic was held in Slovakia and the need for further and deeper cooperation on municipality audit was stressed. During various international meetings, the representatives of the NAOL discussed the questions related to municipality audit with colleagues from different SAIs and majority expressed interest in the topic and admitted the complexity of the sphere. In 2014 the Working Meeting on Municipality Audit was organised in Vilnius with representatives from 7 EUROSAI member SAIs participating. The international cooperation continued with 2 surveys conducted by the NAOL with the purpose to have a clear view to the SAIs mandates for auditing municipalities as well as to identify the existing

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systems of external audit of municipalities. Furthermore, the Seminar on the Municipality Audit was organised by the NAOL in 2015 in Warsaw with 16 EUROSAI member SAIs taking part. Last but not least, 20-21 September, 2016 the Seminar on Municipality Audit with the main topic “Ground-breaking analysis in auditing municipalities – timely audit impact” will be held in Vilnius, Lithuania.

The activities implemented by the NAOL in the sphere of auditing municipalities reveals that the topic of municipality audit is relevant to many EUROSAI member SAIs, there is a variety of topics to be discussed and lessons learnt to be shared among the representatives of different SAIs.

Taking into consideration the above mentioned, the NAOL is officially addressing EUROSAI Secretariat and informs on intention to start the preparatory process of the Task Force on Municipality Audit.

We ask EUROSAI Secretariat to forward this information to the EUROSAI Governing Board members.

According to the Statute of EUROSAI and Standard Procedures, the NAOL is going in due terms to prepare and submit to EUROSAI Secretariat the package of documents for consideration and further adoption during the 44 Meeting of the EUROSAI Governing Board.


I avail myself of this opportunity to assure you of my highest consideration.

ENCLOSURE:

1. 2017-2019 Strategy and Activity Plan, 3 pages;
2. Report for the Establishment of the EUROSAI Task Force on Municipality Audit, 7 pages.

With best wishes

Auditor General



Arūnas Dulkys