

## EUROSAI TFMA

### WORKING PROGRAMME FOR 2021-2024



EUROSAI TFMA unites supreme audit institutions of 27 EUROSAI countries (Annex 1), which are interested in audit of municipalities. The chair of EUROSAI TFMA is the National Audit Office of Lithuania (NAOL) and it also hosts a Secretariat which coordinates the activities of the task force.

**The vision** of the EUROSAI TFMA is to create relevant improvements to municipality audit systems in EUROSAI countries.

**The mission** of EUROSAI TFMA is to create an open platform for sharing the best practice and experience on municipality audit.

EUROSAI TFMA sets out **principles** for the effective work of the task force:

- Showing Initiative and Taking Responsibility.
- Respect for Team Work.
- Enthusiasm and Seek for Innovation.

EUROSAI TFMA activities planned for the period of 2021-2024 established to achieve the three strategic goals of the task force, will also be in line with Strategic Goal 1 of EUROSAI Strategic Plan 2017-2024 “Supporting effective, innovative and relevant audits by promoting and brokering **professional cooperation**”.

***Strategic Goal I.** Exchanging the best practice and experience to reach audit results that have a substantial impact on improving public financial management*

The activities of the task force during the period of 2017 – 2020 demonstrated a need for stronger international cooperation in sharing of information in the area of municipality audit. Specificities at national levels in different countries mean a variety of experiences and practices, and this variety makes knowledge sharing and professional cooperation more valuable, creates added value to external municipal audit and the entire audit system. Exchange of the best practice and experience generates a sharper focus on audit results, provides more and better information on peculiarities of SAIs mandates for municipality audit, and on how different audit approaches contribute to achieving the main goals. It also encourages a greater emphasis on planning and acts as a signaling device providing SAIs with details on what is working and what is not.

#### **Activities planned under the Strategic Goal I:**

- To organize annual meetings of the TFMA member SAIs once a year (an annual meeting can be organized together with discussions of the TFMA members on relevant topics or EUROSAI Seminar on Municipality Audit);
- To organize seminars on relevant topics;
- To organize expert meetings;

- To manage the EUROSAT TFMA website;
- To manage the EUROSAT TFMA social platforms (LinkedIn, Facebook);
- To publish the EUROSAT TFMA newsletter annually;
- To publish the EUROSAT TFMA compendium;
- To facilitate the sharing of knowledge and experience within EUROSAT and with external stakeholders and partners (EURORAI, NORPIA, OECD, etc.);
- To create a possibility for EUROSAT member SAIs to learn about existing tools that have proven to be successful for auditing municipalities via sharing experience and good practice among the EUROSAT TFMA's members and also communicating the information gathered via different platforms (forum, seminars, meetings, newsletters, etc.);
- To initiate/coordinate and conduct cooperative activities (other than cooperative audits) in order to review or assess the situation on particular topics related to municipal activities (e.g. analysis reports, surveys, landscape reviews, etc.);
- To maintain an up-to-date database about the main municipal data.

### *Strategic Goal II. Making the external municipal auditing system more efficient*

The analysis of external municipal audit systems, performed by the task force, has shown that external audit structures vary significantly across TFMA countries, and there is no single model to audit municipalities. However, the implementation of audit recommendations is essential for creating an added value while findings and recommendations made in audit reports are aimed to bring improvement to life quality and give direct benefits to citizens of municipalities, in this way achieving the progress both at local and global level. SAIs seek the timely implementation of recommendations as this is the way to contribute to sound public financial management and good governance, transparency and public accountability, thus adding value to the life of citizens. Implementing activities under this strategic goal with the help of international cooperation results in making the external audit systems more efficient.

#### **Activities planned under the Strategic Goal II:**

- To analyse administrative supervision of municipalities (to compare models, identify strengths, weaknesses, etc.);
- To strengthen the recommendations made in audit reports for local self-government units, monitoring and implementation systems.

### *Strategic Goal III. Encouraging cooperative audits*

Cooperation among SAIs via cooperative audits is relevant for keeping SAIs effective as it promotes benchmarking and the development of the best practice in all institutions involved. SAIs seek to review their existing practices and compare them to the international practices and standards. Moreover, cooperative audits also serve the development and enhancement of general professional knowledge of public-sector auditors. Cooperative audits (joint, coordinated, and parallel audits) may enhance existing cooperation between SAIs and strengthen informal networks. Due to the fact that

activities and functions of municipalities in different countries are similar, relevant areas for conducting audits of municipalities are alike, consequently, cooperative audits result in benefiting all participating institutions. The results of the Survey on Municipality Audit confirmed that there is a need for conducting cooperative audits in the area of auditing municipalities.

**Activities planned under the Strategic Goal III:**

- To identify which audit areas (and particular topics) are the most relevant for conducting cooperative audits;
- To find out which TFMA member SAIs are interested in conducting cooperative audits on particular topics and which TFMA member SAIs are interested in leading cooperative audits;
- To initiate, coordinate, conduct cooperative audits;
- Communicate the results of audits via different platforms.

## Annex 1<sup>1</sup>

NO	COUNTRY	NAME OF SAI
1.	ALBANIA	State Supreme Audit   Kontrolli i Larte i Shtetit
2.	AUSTRIA	Rechnungshof
3.	AZERBAIJAN	Chamber of Accounts
4.	BOSNIA AND HERZEGOVINA	Ured za reviziju institucija Bosne i Hercegovine
5.	BULGARIA	Bulgarian National Audit Office
6.	CROATIA	Drzavni Ured za Reviziju
7.	ESTONIA	Riigikontroll
8.	GEORGIA	State Audit Office of Georgia
9.	GREECE	Court of Audit
10.	HUNGARY	Allami Számvevőszék
11.	ISRAEL	State Comptroller's Office
12.	ITALY	Corte dei Conti
13.	LATVIA	Latvijas Republikas Valsts kontrole
14.	LITHUANIA	National Audit Office of Lithuania
15.	MALTA	National Audit Office of Malta
16.	MOLDOVA	Curtea de Conturi a Republicii Moldova
17.	MONTENEGRO	State Audit Institution of Montenegro
18.	NORTH MACEDONIA (REPUBLIC OF)	Drzaven zavod za revizija, State Audit Office
19.	POLAND	Najwyzsza Izba Kontroli
20.	PORTUGAL	Tribunal de Contas
21.	ROMANIA	Curtea de Conturi a României
22.	SERBIA	Drzavna revizorska institucija (DRI)
23.	SLOVAKIA	Najvyšší kontrolný úrad Slovenskej republiky
24.	SLOVENIA	Računsko sodišče
25.	SPAIN	Tribunal de Cuentas
26.	TURKEY	Sayıstay Başkanlığı
27.	UKRAINE	Accounting Chamber of Ukraine

<sup>1</sup> as of October 2020