

2017-2019 STRATEGY AND ACTIVITY PLAN
EUROSAI TASK FORCE ON MUNICIPALITY AUDIT

This 2017-2019 Strategy and Activity Plan for the Task Force on Municipality Audit (TFMA) of the European Organisation of Supreme Audit Institutions (EUROSAI), the EUROSAI TFMA, sets out the Task Force’s goals and the proposed activities for the period of 2017-2019.

Vision

Vision of the Task Force on Municipality Audit is to become an active EUROSAI Task Force covering relevant questions in the sphere of auditing municipalities.

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

Rationale

NAOL started the international cooperation in the area of municipality audit already in 2013 with the bilateral meeting with the colleagues from Slovak Republic. During the meeting, it was identified that there is a need to share the good practice and experience in the sphere of municipality audit. Due to the relevance of the questions in the area of auditing municipalities to both countries, the decision was taken to organize another international meeting inviting more SAIs to take part – Working meeting in 2014 and a Seminar in 2015 were organized. As these international meetings and two surveys conducted by the NAOL revealed, the topics connected to municipality audit are relevant to many SAIs and there is a need for cooperation and sharing of information.

Activities	Timing	Responsibility
To organize annual meetings of the member SAIs of the TFMA	2017-2019	The Secretariat
To organize the expert meetings	2017-2019	The Secretariat and the EUROSAI TFMA’s members
To organize seminars on relevant topics	2017-2019	The Secretariat and the EUROSAI TFMA’s members
To manage the EUROSAI TFMA website	2017-2019	The Secretariat
To publish the EUROSAI TFMA newsletter bi-annually/annually	2017-2019	The Secretariat and the EUROSAI TFMA’s members
To facilitate communication between EUROSAI TFMA and EURORAI	2017-2019	The Secretariat and the EUROSAI TFMA’s members
To gather, systemize and present/publish information about the good practice of other EUROSAI member SAIs’ methods and tools used for auditing municipalities	2017-2019	The Secretariat
To create a possibility for EUROSAI member SAIs to learn about existing tools that have proven to be successful for auditing	2017-2019	The Secretariat

municipalities via sharing experience and good practice among the EUROSAT TFMA's members and also communicating the information gathered via different platforms (<i>EUROSAT Journal and/or website, website of the TFMA, newsletter of the TFMA etc.</i>)		
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Strategic Goal II: “Making the external municipal auditing system more efficient”.

Rationale

In practice there are various models of external audit systems of municipalities in different countries as the Survey on External Audit System of Municipalities conducted by the NAOL revealed. External audit of municipalities is conducted by SAIs, regional offices, private auditors; all of them have different mandates, varying scope, different types of audits conducted. SAIs seek the external audit system of municipality to be effective, to avoid duplications, to use each other's work, to exchange the data, audit plans as well as audit results. Implementing activities under this strategic goal with the help of international cooperation leads to making the external audit systems more efficient.

Activities	Timing	Responsibility
To gather and systemize information about the models of external audit systems of municipalities in each country via conducting different surveys, questionnaires	2017-2019	The Secretariat and the EUROSAT TFMA's members
To carry out an analysis of existing external audit systems by comparing, grouping different models, identifying strengths, weaknesses as well as opportunities to improve them	2017-2019	The Secretariat and the EUROSAT TFMA's members
To present/publish summaries on research made via different platforms (<i>EUROSAT Journal and/or website, website of the TFMA, newsletter of the TFMA etc.</i>)	2017-2019	The Secretariat
To conduct surveys on questions about methodologies used in different EUROSAT member SAIs	2017-2019	The Secretariat
To identify areas where the recommendations and/or guidelines could be useful	2017-2019	The Secretariat and the EUROSAT TFMA's members

Strategic Goal III: “Encouraging cooperative audits”.

Rationale

Cooperation among SAIs via cooperative audits is relevant for keeping SAIs effective, since it promotes benchmarking and the development of best practice in all institutions involved. SAIs seek to review their existing practices and compare them to international good practice and standards. It

also serves 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 may 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 results in benefiting all participating institutions. The results of the Survey on Municipality Audit confirmed that there is a need of cooperative audits in the area of auditing municipalities.

Activities	Timing	Responsibility
To identify which audit areas are the most relevant to conduct cooperative audits	2017-2019	The Secretariat and the EUROSAI TFMA's members
To identify topics for cooperative audits	2017-2019	The Secretariat and the EUROSAI TFMA's members
To initiate/coordinate and conduct cooperative audits on topics relevant to EUROSAI TFMA's members	2017-2019	The Secretariat
To find out which countries are interested in conducting cooperative audits on particular topics	2017-2019	The Secretariat
To communicate the results of the cooperative audits via different platforms (<i>EUROSAI Journal and/or website, website of the TFMA, newsletter of the TFMA etc.</i>)	2017-2019	The Secretariat

The EUROSAI TFMA Organisation

The NAOL shows the initiative of establishing a TFMA, consequently, during the first meeting the EUROSAI TFMA Secretariat and Chair will be elected. In the activities of the EUROSAI TFMA members of the Task Force and observers take part. (*tbc*)