

# TFMA ACTIVITY PLAN FOR 2018

Act. No.	Activity	Responsible part	Quarter of 2018				Outcome
			I	II	III	IV	
1.1 - 1.2	To organize annual meetings of the member SAIs of the TFMA once a year. To organize seminars on relevant topics.	SAI of Serbia			The Seminar on Municipality Audit, November 5-6, Serbia		TFMA Seminar on Municipality Audit and annual meeting of TFMA members
1.3	To organize expert meetings.	TFMA members	Initiated and organized by TFMA members, according to the need				Expert meetings organized
1.4	To manage the EUROSAI TFMA website.	TFMA secretariat	CONSTANTLY				Webpage updated
1.5	To publish the EUROSAI TFMA newsletter annually.	TFMA Secretariat	Publication of TFMA newsletter				Newsletter published
1.6	To facilitate communication between EUROSAI TFMA and EURORAI.	TFMA Secretariat	CONSTANTLY				Areas for cooperation determined
1.6.1	To participate in seminars, organized by EURORAI	Representatives of TFMA			EURORAI seminar „Audit of companies owned by local governments”, organized by SAI Hungary, 18-19 October		Participation of TFMA representatives
1.7.1	To identify the scope of data use in EUROSAI member states, find best practice models and create basic information for future peer learning from relevant best practice SAIs in the field of audit methodology and data analysis.	SAI of Austria	SURVEY (all member SAIs participating)				Survey completed.

1.8	To create a possibility for EUROSAI member SAIs to learn about existing tools that have proven to be successful for auditing municipalities via sharing experience and good practice among the EUROSAI TFMA's members and also communicating the information gathered via different platforms (forum, seminars, meetings, newsletters etc.)	TFMA Secretariat and members	Sharing relevant information among TFMA members <i>CONSTANTLY</i> <i>(all member SAIs participating, especially members are encouraged to use TFMA forum )</i>				Good practice and lessons learnt exchanged, knowledge of TFMA members increased
1.9.1	To gather and systemize information about municipalities own revenues in each country via conducting survey.	SAI of the former Yugoslav Republic of Macedonia		Development of questionnaire	SURVEY <i>(all member SAIs participating, the questionnaire will be delivered to all EUROSAI member SAIs)</i>	Analysis of the survey results	Draft survey results
1.9.2	To develop database about the main municipal data/expenses and update it annually.	SAI of Slovakia	Development of questionnaire	Comments to draft questionnaire and survey about data availability <i>(all member SAIs participating)</i>	Data gathering <i>(all member SAIs participating according to data availability)</i>		Data gathered from TFMA members
1.9.3	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, landscapes etc.).	TFMA members	Initiated and conducted by TFMA members, according to the need				New initiatives showed
2.1	To gather and systemize information about the models of external audit systems of municipalities in each country via conducting different surveys, questionnaires etc.	SAIs of Lithuania Estonia Greece	Systemizing information about the models of external municipal audit systems and preparation of the overview document				The overview of external municipal audit models in TFMA countries

2.2	Analysis of external audit systems ((comparing models, identification of strengths, weaknesses etc.)	SAls of Lithuania Estonia Greece			Conducting analysis		Draft Comparative Study
2.4	To conduct surveys on questions about methodologies used in different EUROSAl member SAls.	SAls of Romania Latvia Croatia	Preparation of the final questionnaire	SURVEY (all member SAls participating)	Analysis of the survey results and drafting conclusions	Summarizing and publication of the results	Common practice; good practice examples; list of areas where the recommendations and guidelines on municipality audit could be useful
3.1	To identify which audit areas (and particular topics) are the most relevant for conducting cooperative audits.	TFMA Secretariat and members	Identification of possible topics, according to the need <i>CONSTANTLY</i>				Topics for cooperative audits identified
3.2	To find out which countries are interested in conducting cooperative audits on particular topics and which countries are interested in leading cooperative audits.	TFMA Secretariat and members	Identification of SAls interested in participating in cooperative audits <i>CONSTANTLY</i>				List of SAls interested in participating in cooperative audits on particular topics identified
3.3	To initiate/coordinate, conduct cooperative audits and communicate the results via different platforms.	TFMA Secretariat and members	Development of the cooperative audit concept "Responsibility of Local Governments' Capital Investments"		Considerations and final decisions of member SAls on participating in cooperative audit "Responsibility of Local Governments' Capital Investments" in 2019		Final decision of TFMA on conducting cooperative audit "Responsibility of Local Governments' Capital Investments"