EUROSAI TFMA
WORKING PROGRAMME FOR 2017-2020

EUROSAI TFMA unites supreme audit institutions of 26 EUROSAI countries, which are interested in audits of municipalities. The chair of EUROSAI TFMA is the National Audit Office of Lithuania (NAOL) and it also hosts the Secretariat which coordinates the activities of the task force.

The vision of EUROSAI TFMA is to become an active EUROSAI task force covering relevant questions in the sphere of auditing municipalities.

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

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

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

EUROSAI TFMA activities, planned for the period of 2017-2020, established to seek the three strategic goals of the task force, will also be in line with the Strategic Goals from the EUROSAI Strategic Plan 2017-2023, especially with the first goal "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

NAOL started the international cooperation in the area of municipality audit already in 2013. As numerous international meetings organized and two surveys conducted by the NAOL revealed, the topics connected to municipality audit are relevant to many EUROSAI SAIs and there is a need for cooperation and sharing of information. Specificities at national levels in different countries mean variety of experiences and practices and this variety makes the knowledge sharing and professional cooperation more valuable. Exchanging the best practice and experience helps to increase the knowledge and competence of all the members of EUROSAI TFMA.

Activities planned under the Strategic Goal I:

- To organize annual meetings of the member SAIs of the TFMA once a year (the 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 EUROSAI TFMA website;
- To publish the EUROSAI TFMA newsletter annually;
- To facilitate communication between EUROSAI TFMA and EURORAI;

- To gather, systemize and present/publish information about the good practice of other EUROSAI member SAIs' methods and tools used for auditing municipalities;
- 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.);
- 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.).

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

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, they conduct different types of audits. 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 results in making the external audit systems more efficient.

Activities planned under the Strategic Goal II:

- To gather and systemize information about the models of external audit systems of municipalities in each country via conducting different surveys, questionnaires etc.;
- 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;
- To present/publish summaries on research made via different platforms;
- To conduct surveys on questions about methodologies used in different EUROSAI member SAIs;
- To identify areas where the recommendations and/or guidelines could be useful.

Strategic Goal III. *Encouraging cooperative audits*

Cooperation among SAIs via cooperative audits is relevant for keeping SAIs effective, since it promotes benchmarking and the development of the best practice in all institutions involved. SAIs seek to review their existing practices and to compare them to the international good practice and standards. Moreover, 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 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 countries are interested in conducting cooperative audits on particular topics and which countries are interested in leading cooperative audits;
- To initiate/coordinate, conduct cooperative audits and communicate the results via different platforms.