



# Turkish Court of Accounts

**Activity:** THE 3rd SEMINAR on MUNICIPALITY AUDIT and 3rd ANNUAL MEETING of THE TFMA MEMBERS

**Date:** 9-10-11/10/2019

**Place:** Lisbon/PORTUGAL

**Participant Countries:** Albania, Austria, Bosnia and Herzegovina, Bulgaria, Croatia, Denmark, Estonia, Finland, Georgia, Greece, Hungary, Israel, Italy, Latvia, Lithuania, Malta, Montenegro, North Macedonia, Poland, Portugal, Republic of Srpska, Romania, Serbia, Slovakia, Spain, Turkey, Ukraine.

**Participant(s):** Umutcan METİN Senior Auditor

Ömer DURSUN Auditor

## **Summary:**

For the 44th EUROSAI Governing Board Meeting that took place 13-14 June, 2016 National Audit Office of Lithuania addressed the Governing Board with the Official Letter in order to establish a Task Force on Municipality Audit within EUROSAI (EUROSAI TFMA). EUROSAI Governing Board agreed to establish the EUROSAI TFMA, official activities of which started with the EUROSAI TFMA Kick-off Meeting that took place 11-12 April, 2017 in Vilnius, Lithuania.

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

Our Mission is to create an open platform for sharing the best practice and experience on the municipality audit.

The TFMA Strategic Goals for the period 2017-2019:

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

Strategic Goal II: “Making the external municipal auditing system more efficient”.

Strategic Goal III: “Encouraging cooperative audits”.

TFMA Seminar on Municipality Audit “Functions Performed by Municipalities” and the 3rd Annual Meeting of TFMA Members was held in Lisbon (Portugal), on 10–11 October, 2019.

The main objectives of TFMA are; To answer the question "How to better run of audit on municipalities by SAIs?" and to encourage cooperative audits on municipalities among SAIs.

The difficulties that may be faced by the municipalities in terms of their functions and the results of the audit reports on municipalities audits were presented by SAIs.

The opening speeches of the seminar were made by the presidents of Portugal (Mr. Vítor Manuel da Silva Caldeira) and Lithuania (Arūnas Dulkys) SAIs. And then, ten presentations were made by SAIs on the first day of the seminar.

The presentation was about Audit Results of the Turkish Court of Accounts on Municipalities were made by Mr. Umutcan METİN and Mr. Omer DURSUN on the second day of the seminar.

Presentations of the Seminar “Functions Performed by Municipalities”;

1. Does the System of Municipal Functions and their Funding Provide Conditions for Efficient Operation? (Jūra Ivonaitytė, Chief Advisor Governance Audit Department, SAI of Lithuania)

2. Municipal Functions - The Balance Between Diversity Any Unity (Mojca Planinšek, Second Deputy President, SAI of Slovenia)

3. How to improve implementation of municipal functions? Experience of the SAI Latvia (Oskars Erdmanis, Sector Head and Baiba Bebre, State Auditor-Lawyer, SAI of Latvia)

4. Auditors’ View on the Functions Performed by the Bulgarian Municipalities (Svetoslava Enimaneva, Ph.D., Senior Auditor and Chilem Mehmed, MSc, Auditor, SAI of Bulgaria)

5. The Most Recent Developments of The Decentralisation Process in Portugal (Helena Fernandes, SAI of Portugal)

6. Performance Audit of Inter-Budgetary Relations in The Context of Implementation By Municipalities of Functions, Delegated by State. Ukrainian Experience (Andrii Maisner, Deputy Chairman of the Accounting Chamber, SAI of Ukraine)

7. The Effectiveness of Danish Job Centres (Michala Krakauer, Director, SAI of Denmark)

8. Jerusalem - A Special Report (Shai Mizrahi, SAI of Israel)

9. Decentralization of Public Services in Romania (Roxana Seitan, SAI of Romania)

10. Auditing The Efficiency and Effectiveness of Separated Municipal Waste Collection (Katarina Šmondrková, SAI of Slovak Republic)

11. Municipality Owned Companies Effect on Municipality Financial Statement (Laura D'Ambrosio, SAI of Italy)

12. Audit Results of Turkish Court of Accounts on Municipalities (Umutcan Metin, Senior Auditor and Omer Dursun, Auditor, SAI of Turkey)

13. Defining and Ensuring the Provision and Development of Communal Activities - Treatment and Distribution of Water (Stojanka Milovanovic, SAI of Serbia)

On the second day of the seminar, the 2020 activity plan and implementations of strategic plan goals were discussed by the participants.

SAIs of Lithuania, Turkey, Ukraine, Serbia and Italy talked about the compendium of the companies owned by the municipalities. Serbia SAI has been determined as the leader in this issue.

3rd Annual meeting of EUROSAT TFMA members;

Activity 1.7.1 Use of Municipalities' Data, (SAI of Austria)

Activity 1.9.1 Gathering and systemizing information about municipalities own revenues, (SAI of North Macedonia)

Activity 1.9.2 Developing the database about the main municipal data/expenses, (SAI of Slovakia)

Activity 1.9.3 Publishing Audit Compendium “Municipalities owned companies”,  
(SAIs of Lithuania, Turkey, Ukraine, Serbia and Italy)

Activities 2.2-2.3 External Audit Systems of Municipalities in TFMA Countries, SAIs  
of Lithuania, Estonia and Greece

Activities 2.4-2.5 Methodologies used in different EUROSAI member SAIs, SAIs of  
Romania, Latvia and Croatia

**Photo(s) of the event:**



















