



EUROPEAN
ORGANIZATION
OF REGIONAL
AUDIT INSTITUTIONS

**STATEMENT OF EURORAI
TO REINFORCE EXTERNAL PUBLIC SECTOR AUDIT
AT MUNICIPAL LEVEL IN SLOVAKIA**

In consideration of the recently received information about the initiatives undertaken at parliamentary level in the Slovak Republic to restrict the autonomy of local public sector audit bodies in Slovak municipalities, the Presidency of EURORAI, an association of regional and local public sector audit institutions with more than 90 members in 18 countries whose objective is to promote among its members an exchange of knowledge, experience and best practice in public sector auditing and encourage improvements in European regions and municipalities:

- **would like to express its concern** about what we see as an attempt to restrict the autonomy of work of the principal controllers of towns and municipalities in the Slovak Republic by granting the executive authority at local level the right, at its own discretion and without the approval of the local council, to request controllers to perform audits;
- **would like to point out** that the principal controllers of towns and municipalities in the Slovak Republic play a significant role in local government audit precisely due to the fact that they report directly to the local council and the results of their work which consists in analysing and reporting data on risks, performance and financial management provides essential information for local governments and parliaments in ensuring high standards, efficiency and value for money;

- **firmly believes** in the importance of strong and effective public audit and public auditors being independent of the executive authorities and the audited bodies in order to ensure that they may report to parliaments and the public without the risk of being restricted by governments or auditees;
- **is convinced** that the desired goal of a best possible use of public finances cannot be achieved without an effective, external and independent public sector audit;
- **fully encourages** the commitment of its member institution, the Slovak Association of Principal Controllers for Local Authorities (Združenie hlavných kontrolórov miest a obcí Slovenskej republiky, ZHK SR), to ensure local government audit in the Slovak municipalities and to support municipal governments and parliaments through their audit work;
- **would like to appeal** to Members of the National Council of the Slovak Republic to further strengthen the independence of local public sector audit bodies all over the country by adopting the necessary legal regulations and to continue the constructive dialogue which has been maintained until now with the Slovak Association of Principal Controllers for Local Authorities on the matter.

Signed in January 2018



François Monti
President of the Regional Audit Chamber of Pays de la Loire
President of EURORAI



Vicent Cucarella Tormo
President of the Audit Office of the Autonomous Community of Valencia
Secretary General of EURORAI