












Country	Problems	Recommendation
 Italy	Low number of tax audits	Use of ICT in preventive and persuasive way
	Inadequate sanctions	Adequate ration between the number of controls and the amount of the sanctions
 Poland	Increasing scale of tax frauds	Quicker introduction of solutions successfully implemented in other countries; Broader use of the international cooperation; Quicker collection and processing of data.
	Rapid increase in the VAT arrears	
 Czech Republic	Not sufficiently quick reaction to the present threats	Access to tax administration databases respecting tax payers' privacy.
	Missing access to non-public databases	
 Slovak Republic	Tax evasion and frauds	Clear legislation, technical programmes; Adequate human and financial resources; Political and social will and support
	Clear legislation	x
	Efficiency of audit realisation process	x
 Finland	Tax deficit	Strengthen the quality of tax legislation; Clear taxation procedures; The big picture - come out of the box
	Grey Economy	
	Quality of legislation	x

Country	Problems
 Belgium	Gaps in the transfer of information
	Insufficient guarantee of security of computer applications
 Slovenia	Unfinished information system, lack of competences in the use of IT within Tax Administration
	Lack of clear and measurable objectives for tax.admin.
 Latvia	Risk of fraud identification
	No clear vision of tax policy, short term tax policy
	Frequent and multiple amendment of laws
	Growth if risky persons, but decrease of tax.admin. operations
	Missing access to non-public databases
	Tax debt administration
	Level of tax evasion, low level of voluntary payment
 Romania	Insufficient reaction of tax.admin.; tax inspections programming
	IT system of tax administration
	Intra-community acquisitions monitoring
	Non-sufficient budget to hire external experts
 Albania	Audit of tax revenues is not allowed by legislation
	Auditees do not implement audit recommendations
	Lot of stages for selection of topics
 Lithuania	Difficult to evaluate fulfilment of recommendations without follow-up audit
	Data of the taxpayer's personal information
 Georgia	Conflict of interests of Audit of Draft State Budget
 Kazakhstan	Tax evasion vs. Tax planning
 Norway	Missing access to non-public databases
	Debt pending increase
 Spain	

Country	Selected subjects of performed audits
 Italy	The effects of the fiscal control on the taxpayers' behaviour
 Spain	Audit of Prevention Plan against tax frauds
 Poland	Combating VAT frauds
	Observance of the taxpayers' rights
 Czech Republic	Excise duty administration
	State budget revenues from lottery and other similar games
 Slovak Republic	Parallel Audit regarding VAT
	Audit of the effectiveness of the combat VAT evasion
 Norway	Completeness of Audit of revenues
	Audit of State closing account
 Finland	Economical impact of tax modifications
	The Grey Economy Control Function of the National Board of Customs
 ECA	Efficiency of Tax Inspection Function
	Statement of assurance (DAS)
 Lithuania	Special reports - Audit on simplified procedures; Audit on procedures 42; PTA audit; VAT audit
	Administration of Excise Duty
	Evaluation of Tax Arrears
 Romania	Declaration of the Property and Income of the Residents
	Tax Incentives
 Latvia	Agricultural Tax Reliefs
	The performance audit regarding the collection of public budget taxes
 Slovenia	The performance audit of the Romanian tax administration VAT management
	Revenue accounting and disclosure
	Tax policy development
 Slovenia	Lottery and gambling tax
	Tax debt administration
 Slovenia	Efficiency and effectiveness of collecting taxes (VAT)
	Evaluation of information system within tax administration and customs
	Revenues from EU
 Slovenia	Concessions

Country	Best practice
 Poland	Cooperation of various services to disclose irregularities
 Czech Republic	Risk analysis
	Parallel audits
	Structure of the audit
 Norway	Selection of topics based on trends and legislative changes
	Follow-up audits
 Belgium	Statistical sampling agreed with tax administration - extrapolation of findings to all population
	Collection of information and knowledge
	Comparison of SAI's risk analysis with tax administration risk analysis
	Knowledge of tax evasion methods
	Knowledge of methods of calculation of tax/VAT gap
 Georgia	Member of audit team with competence from tax administration
	Access to non-public information and data
 Spain	Cooperation with the Auditee before the audit
	Publishing of opinion of draft State budget
 Latvia	SAI is an integral part of Public Finance Management
	Assessment of State budget assumptions, revenue forecasts
 Spain	Use of ICT tools
	Widen use of IT methods
 Latvia	Information visualization methods