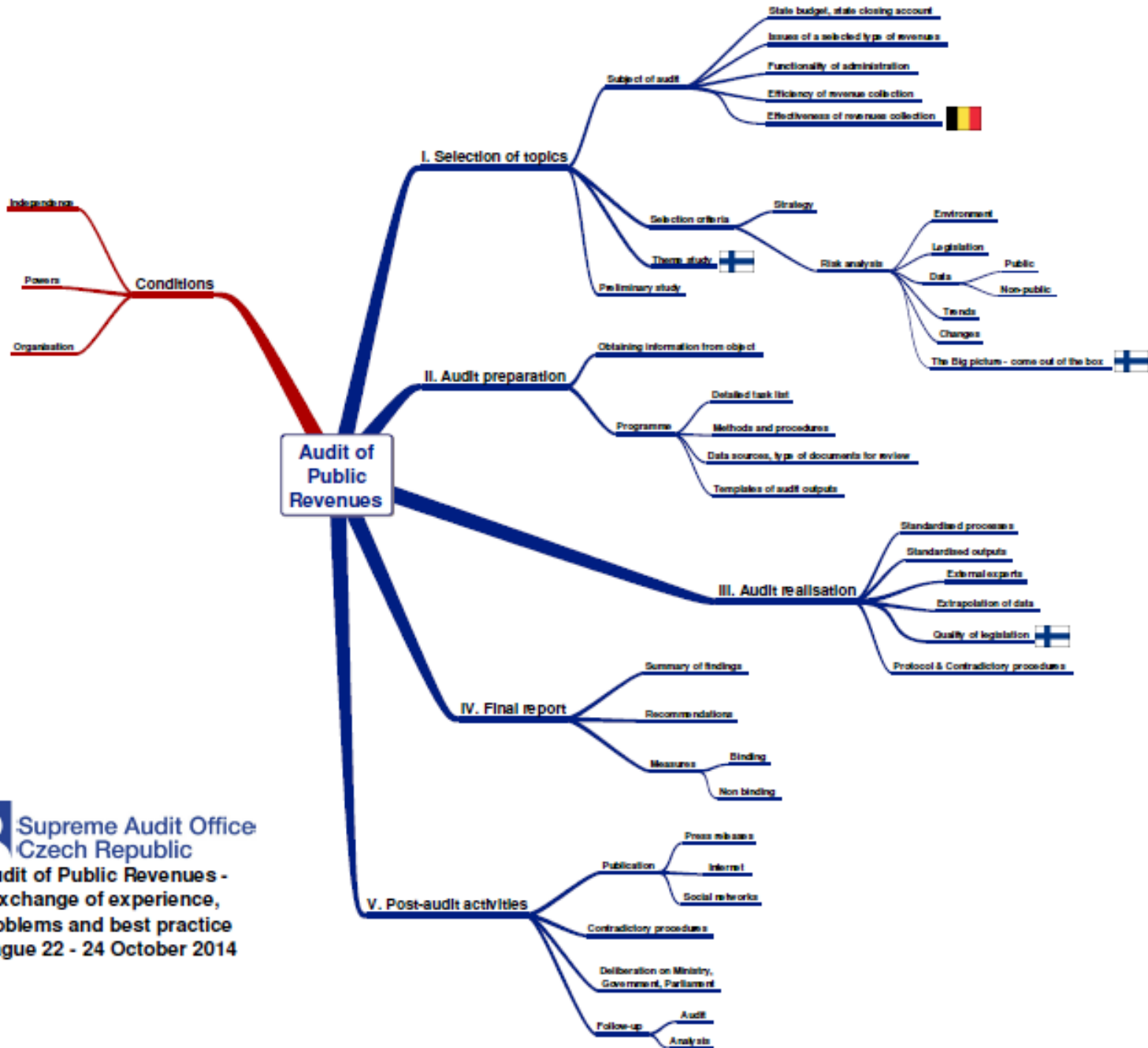



# QUESTIONNAIRE ON PUBLIC REVENUES AUDITING WITHIN SAI MEMBERS

Department of State Budget Revenues







**Supreme Audit Office  
Czech Republic**  
 Audit of Public Revenues -  
 Exchange of experience,  
 problems and best practice  
 Prague 22 - 24 October 2014







# Examples of audits

Country	Subjects of performed audits
	The effects of the fiscal control on the taxpayers' behaviour
	Audit of Prevention Plan against tax frauds
	Combating VAT frauds
	Observance of the taxpayers' rights
	Excise duty administration
	State budget revenues from lottery and other similar games
	Parallel Audit regarding VAT
	Audit of the effectiveness of the combat VAT evasion
	Completeness of Audit of revenues
	Audit of State closing account
	Economical impact of tax modifications
	The Grey Economy Control Function of the National Board of Customs
	Efficiency of Tax Inspection Function
	Statement of assurance (DAS)
	Special reports - Audit on simplified procedures; Audit on procedures 42; PTA audit; VAT audit








# Examples of audits

	<b>Administration of Excise Duty</b>
<b>Lithuania</b>	Evaluation of Tax Arrears
	Declaration of the Property and Income of the Residents
	Tax Incentives
	Agricultural Tax Reliefs
	The performance audit regarding the collection of public budget taxes
<b>Romania</b>	The performance audit of the Romanian tax administration VAT management
	Revenue accounting and disclosure
	Tax policy development
<b>Latvia</b>	Lottery and gambling tax
	Tax debt administration

# Best Practice

Country	Best practice
 <b>Poland</b>	Cooperation of various services to disclose irregularities
 <b>Czech Republic</b>	Risk analysis Parallel audits Structure of the audit Selection of topics based on trends and legislative changes
 <b>Norway</b>	Statistical sampling agreed with tax administration - extrapolation of findings to all population Collection of information and knowledge
 <b>Belgium</b>	Access to non-public information and data Cooperation with the auditee before the audit Publishing of opinion of draft State budget
 <b>Georgia</b>	Integral part of Public Finance Management Assessment of State budget assumptions
 <b>Latvia</b>	Widen use of IT methods Information visualization

# Problems

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

# Thank you for your attention

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