

# TAX AUDIT

## 2 / Workshop on Tax Audit

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Hardly any other field experiences such a long-term and intensive legislation glut like the area of taxes does. Tackling tax evasions is not only the problem for individual states, but it has also an international dimension. To perform a smooth audit, we offer you to learn the best what the SAIs have achieved while performing audits targeting this specific area and let you share the results which helped make their tax system run better. **Without high-quality audit, which leads to adoption of improving measures, the tax collection may not be effective and tax system may not be efficient.**

### What will you learn?

**The Workshop on Tax Audit** will present the mutual search for audit tools, problems, and the best practice in the auditing efforts of SAIs with a focus on state budget revenues, taxes, and how to audit them. Together we will find answers to these questions:

What do we expect  
from Tax Audit?

How should we  
audit them?

What information do  
we need for Tax Audit?

What information do  
we want to share?

What do we expect  
from the presentation  
of the results of the  
Tax Audit?

You will learn more in the workshop, where audit reports focusing on the tax area, resources, analyses, databases of audit reports, etc. will be presented. In an entertaining way, we will identify together the best features which other SAIs have found out in their audits, such as measures to tackle tax evasion, complexity of tax system, administrative burden of data-processing, etc. We will determine which resources lead to the needed information and some of the ways to perform optimal and efficient audit, for example:

1. What are the methodologies or analyses you use when performing an audit?
2. Where do you see the major tax evasion? Is this area being addressed?
3. What audit reports received a significant feedback and had a great impact?

Together we will define the structure of the final report which may be used as:

- inspiration (methodology) to perform similarly focused audit,
- comparable criteria in terms of international context (information and approach),
- best practice in the area of public budgets.

**Sharing your audit report outcomes and related materials with us will be much appreciated.**

The Tax Audit has a potential for each SAI to contribute to an efficient and effective tax collection. The best practice and international comparison also serve as a perfect tool to achieve such a goal.