Developing an Effective Taxpayer Audit Program
April 21 – April 23, 2015

Workshop Report

April 29, 2015
This course was delivered as part of the Supporting Capacity Development of Tax Administrations in South East Europe project primarily supported by the Dutch Ministry of Finance, Center of Excellence in Finance (CEF), International Monetary Fund (IMF), and Assistance Technique France (Adetef). The overall objective of the project is to contribute to strengthening of beneficiary institutions’ capacity in implementing the EU’s recommendations under which the revenue authorities can deliver tax compliance risk management.

This course has been designed to address the role and value of the tax audit program within the compliance risk management process. The course also gave an overview of different methods and techniques available for determining and verifying taxpayer’s financial affairs which in turn allows tax administrations to correctly assess their tax liabilities.

By the end of the workshop participants have:

- improved knowledge about (the role of audit in influencing) tax compliance.
- received insights into how to conduct tax audits in an effective and efficient manner.
- exercised different audit techniques.
- learned by exchange of experiences from other countries.
- new insights about the main principles related to the compliance risk management.

Lecturers:
- Sytse van der Wal and Ilona Govaerts, both from Ministry of Finance, The Netherlands

Participants:
There were 19 participants from Armenia, Bosnia and Herzegovina, Bulgaria, Croatia, Georgia, Macedonia, Moldova, Montenegro, Turkey and Ukraine.
Evaluation:

Overall satisfaction with this workshop.

No. of all responses: 17, Average mark: 4.71

The workshop addressed issues that are important to my work.

No. of all responses: 16, Average mark: 4.31

Selected Participants’ Comments:

- When I organize training for our auditors I will present some techniques and audit approach I’ve learnt here.
- I’m happy, because topics we discussed about compliance management are very relevant, and discussions continue in groups with interactive methods. The presentations were very good. I think today’s presentations almost completely met my expectations.
- Thank you for everything it was an honor and a pleasure to attend this workshop.