



AUDIT  
OFFICE



REPUBLIC  
OF CYPRUS

**LOCAL GOVERNMENT AUTHORITIES  
SEWERAGE BOARDS  
WATER BOARDS  
FOR 2016  
Executive Summary**



**AUDIT OFFICE OF THE REPUBLIC OF CYPRUS**

**03 MAY 2018**



ΚΥΠΡΙΑΚΗ  
ΔΗΜΟΚΡΑΤΙΑ

**LOCAL GOVERNMENT AUTHORITIES  
SEWERAGE BOARDS  
WATER BOARDS  
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**AUDITED ENTITIES**

Local Government Authorities  
Sewerage Boards  
Water Boards

## Executive Summary

*This Special Report concerns the financial audit, performance audit and compliance audit of Municipalities, Community Boards, Sewerage Boards and Water Boards. The last financial audit year relates to the year ending 31.12.2016, but the Report also includes subsequent details and information up to the audit date.*

*As a rule, the management of local government authorities is deficient and inefficient, and in many cases leads to the initiation of criminal investigations and/or to bringing those responsible to justice. It is apparent there is also a misuse of public money which works against the welfare of the citizens.*

*The Audit Office warns once again about the fact that the situation in local government is not sustainable and consequently, its restructuring should be a top priority issue both for the Government and the House of Representatives.*

*The extremely large volume required for this Report could reasonably be related to the extremely large number of local government authorities; an element that we believe comes into conflict with the principles of economy, effectiveness and efficiency.*

Receipt no: 0113

Date: 6/7/2020

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Words No.: 219

Stamp duty: