

State of internal audit at the local level

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	august 2025	Oktom 2025	Decem ber 2025	January 2026	February 2026	March 2026
Established internal audit units	40	49	59	64	65	71	71	71	70	71	73	73	73	73	73	84	85	85	85	85	85	85
Internal auditors (total head of units + internal auditors)	35	44	52	60	64	67	68	69	71	76	68	68	72	69	67	70	67	66	65	64	67	69
Heads of Internal Audit Units (total number of head of units only)	18	19	18	22	22	18	20	20	21	23	19	18	17	19	18	21	21	21	22	22	22	22
Internal audit reports	132	172	176	147	183	163	143	138	154	171	161	113	128	132	105	109						
Recommendations	815	1033	1355	905	1382	981	966	772	864	1028	990	673	709	746	524	504						
Percentage of implemented recommendations	58	72	49	61	65	54	54	50.7	51.6	62	57.8	58.4	59.2	61.4	63.4	62.4						

