

### Status of internal audit at local level

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	January 2023	March 2023	June 2023	July 2023	September 2023
Established internal audit units	40	49	59	64	65	71	71	71	70	71	73	73	73	73	73	73	73	73	73
Internal auditors (total managers + internal auditors)	35	44	52	60	64	67	68	69	71	76	68	68	72	69	70	70	69	68	66
Heads of internal audit units (total number of managers only)	18	19	18	22	22	18	20	20	21	23	19	18	17	19	19	19	18	17	17
Internal audit reports	132	172	176	147	183	163	143	138	154	171	161	113	128	132					
Recommendations	815	1033	1355	905	1382	981	966	772	864	1028	990	637	709	746					
Percentage of implemented recommendations	58	72	49	61	65	54	54	50,7	51.6	62	57.8	58.4	59.2	61,4					