

Webinar Series

Strengthening budget credibility through external audits

Concept Note

Background

Supreme Audit Institutions (SAIs) have a crucial role to play in strengthening the implementation of the Sustainable Development Goals (SDGs) and ensuring that a country's budget is on track. Checking and reporting on the legality and accuracy of public accounts, as well as the credibility of budgets, can be instrumental in governments delivering on their sustainable development promises and realizing the SDG targets. The importance of budget credibility is recognized in SDG indicator 16.6.1 and is relevant across all SDGs. Lack of credibility of the planning and budgeting processes can compromise the delivery of critical services necessary for attainment of the SDGs, and more broadly inhibit the transformation towards sustainable and resilient societies.

[“Strengthening Budget Credibility through External Audits: An Auditor’s Handbook”](#) explores different approaches to auditing budget credibility. Drawing on SAIs’ experience in different regions, the handbook provides a practical overview of existing and potential audit work that can contribute to improving budget credibility. It also aims to support SAIs in enhancing their analyses of the credibility of government budgets.

The handbook is the output of a two-year collaboration between SAIs, civil society, international organizations, and public finance experts. The International Budget Partnership (IBP) and the Division for Public Institutions and Digital Government of the United Nations Department of Economic and Social Affairs (DPIDG/UNDESA) coordinated the development of the handbook. Resource experts from the SAIs of Argentina, Brazil, Georgia, Indonesia, Morocco, the Philippines, Uganda, and Zambia led the development of the chapters, with support from SAI Jamaica, SAI South Africa, and the US Government Accountability Office (GAO).

Delving into the handbook’s content, IBP and DPIDG/UNDESA in collaboration with the contributing SAIs and partners are organizing a webinar series to enable peer learning on the

various ways in which SAIs may assess and address budget credibility. The webinar series aims to create a platform where SAIs and other stakeholders can share knowledge and experiences on budget credibility, and discuss the strategies and practical ways in which the approaches illustrated in the handbook can be implemented and institutionalized.

Objectives

The objectives of the webinar series are to:

- Explore more in-depth the different approaches to auditing budget credibility presented in the handbook.
- Share practices and experiences of auditing budget credibility through these approaches from various countries and regions.
- Identify and discuss some of the specific steps that can be taken by SAIs and audit teams to advance the various approaches to auditing budget credibility.

Target Audience

The target audience of the webinar series includes representatives from Supreme Audit Institutions, governments, international and non-governmental organizations and other stakeholders working on or interested in budget credibility.

Expected Outcomes

The webinar series will contribute to increased understanding among SAIs on how to audit budget credibility by sharing various approaches and practices captured in the handbook. It will also help to further document experiences and practices from SAIs, and to identify entry points and actionable steps for SAIs to implement these audit approaches in various countries.

Date and Venue

The webinar series will be held online using the Zoom platform. Sessions will be recorded and available to participants. Tentative dates for the sessions are 1, 8, 15 and 22 February 2024 (TBC). All sessions will take place from 8.30 to 10.00 AM EST.

Participants can register for the webinar series using this link: https://us02web.zoom.us/webinar/register/WN_RtgYdKLNSgyAIIcPcTGveyQ#/registration

Structure and format

The webinar series will include four sessions of 1.5 hours (90 minutes) per session. The webinars will be conducted in English. Participants, speakers, and moderators will join the sessions remotely. An overview of the sessions is provided below.

Session one: Identifying and managing budget credibility risks through external audits.

This session will focus on budget credibility risks at the whole of government and program/entity levels, and their interlinkages. Building on the experience of different SAIs, the session will discuss how auditors can identify budget credibility risks at the whole-of-government government and program level and how these risks can be addressed to enhance budget credibility. The session will also provide some key recommendations to advance SAI work in this area.

Session two: Auditing the end-year accounts or State budget

This session will focus on how auditing the state budget or year-end accounts can contribute to strengthening budget credibility. The session will explore the implications of the SAI mandates to conduct this work as well as the various methodologies SAIs use to audit the end-year-accounts. The session will examine challenges and opportunities to advance this work, and highlight the positive impacts of these audits in different countries.

Session three: Strengthening the performance of the Public Financial Management system through external audits

This session will discuss the main entry points for SAIs to assess the performance of Public Financial Management (PFM) processes and activities. The session will consider the international standards and available diagnostic tools and methodologies that auditors can use and the challenges they encounter when assessing the PFM system. The session will also highlight the benefits and impacts of auditing the performance of the PFM system.

Session four: Advancing budget credibility through external audits – Impact and strategic considerations

The session will reflect on how to further advance audit work on budget credibility. It will consider different ways in which the impact of audits related to budget credibility could be enhanced, including through collaboration with various stakeholders. The session will also discuss strategic opportunities to further advance this work, including by linking it to INTOSAI's strategic priorities such as ongoing work on SDG auditing and financial sustainability.

This session will be jointly organized with the US GAO and the INTOSAI Development Initiative (IDI) (TBC).

Overview

This provides a preliminary overview of the webinar series. The detailed agenda for each session and guiding questions will be shared separately.

Session 1: February 1 2024
Overview of the handbook and introducing the webinar series.
Panel discussion 1: Identifying and managing budget credibility risks through external audits.
Session 2: February 8 2024
Panel discussion 2: Auditing the end-year accounts or State budget.
Session 3: February 15 2024
Panel discussion 3: Strengthening the performance of the Public Financial Management system through external audits.
Session 4: Date TBC
Panel discussion 4: Advancing budget credibility through external audits – impact and strategic considerations.
Closing of the webinar series.