Sustainable Audit Practice for Budget Credibility

1. **Raise the profile of SAI audits contributing to budget credibility**
   - Demonstrate value

2. **Link budget credibility to emerging issues & trends**
   - (climate action, SDGs, technology, inclusion)

3. **System of Audit Quality Management**
   - ISSAI 140

4. **Develop and maintain methodology / tools**

5. **Innovation and Experimentation with methodology & technology**

6. **SAI leadership buy in and understanding at different levels**

7. **Build SAI auditor competency for auditing budget credibility**
   - ISSAI 150

8. **Strategic and annual audit plans for impact**
   - (Strategic foresight and future orientation)

9. **Robust Follow up mechanisms**

10. **Build strong stakeholder coalitions for impact**

11. **Measure audit impact**
    - Not just numbers, but positive effects!