Chapter 7 – Strengthening Budget credibility through Audit reports and follow up

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Key points

• The chapter highlight the importance for auditors to prepare good findings and effective ways to communicate recommendations. This is a start point for producing interest and responsibility for the auditee. The handbook suggests tools, examples and attributes to prepare and communicate them.

• In terms of follow up this phase of the audit work is crucial to know how effective is the Office to convince the auditee to implement the recommendations. There are examples of different ways to put in practice this phase and the recommendations. Some countries use the systematization as a good way to know which are the real advances and to prepare reports about the effectiveness of the audit work. There are different mandates for SAIs to require the implementation plan and to put in practice.

• It is of special interest for SAIs around the world to get different experiences to increase the percentage of implementation for the recommendations in accordance with the INTOSAI Global Stocktaking report 2020.

• The engagement with the stakeholders is a very important activity for SAIs to get a maximum impact. Into this group I distinguish the relation with the civil society.

• This kind of relationship may occur in different moments of the audit process. It means we may open the doors of the office to get more inputs for the institutional plan or the specific plan or we could to get more information and details when we implement audit procedures or during the preparation of the findings and recommendations. Besides that, to understand what is happening in the real situation the SAIs may obtain the support of CSOs. There are different examples in the chapter about what are the SAIs doing on it.

• In case of Argentina the Office opened the doors in 2002 mostly focusing on the planning phase (institutional and specific) but some cases like the health program of Chagas (a parasite driven infection) have move forward. In this case a success story happened when the CSO called ACIJ supported the AGN to develop more robust recommendations and materials to alarm and wake up the interest of the Ministry and as a consequence of the report on 2018 it
produced that the President enacted a new regulation to facilitate the implementation of the law and the Ministry of Health related to this program