Strengthening budget credibility through external audits

Webinar series

This is the fourth and final session of a webinar series to enable peer learning on the various ways in which Supreme Audit Institutions (SAIs) may assess and address budget credibility.

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

Session 4 - Agenda

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<th>Time</th>
<th>Introduction of the session</th>
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<td>8:30-8:37</td>
<td><strong>Opening</strong></td>
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<td>• Opening remarks by moderator - Silke Steiner, Director of the General Secretariat of INTOSAI (TBC)</td>
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<tr>
<th>Time</th>
<th>Panel Discussion</th>
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<td>08:37-09:55</td>
<td>Advancing budget credibility through external audits – Impact and strategic considerations</td>
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<td><strong>Moderator</strong> (TBC)</td>
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<td></td>
<td>• Silke Steiner, Director of the General Secretariat of INTOSAI</td>
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<td><strong>Members of the panel</strong> (TBC)</td>
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<td>• Anibal Kohlhuber, General Audit Office of Argentina (AGN)</td>
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<td>• Jeffrey L. Arkin, Director, U.S. Government Accountability Office (GAO)</td>
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<td>• Mary-Ann Curet, Secretary General, SAI Aruba</td>
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<td>• Meisie Nkau, Chief Executive Officer, AFROSAI-E</td>
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<td>• Archana Shirsat, Deputy Director General, INTOSAI Development Initiative (IDI)</td>
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<td>• IBP</td>
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<th>Time</th>
<th>Final remarks</th>
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<td>09:55-10:00</td>
<td>• IBP and UNDESA</td>
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Session Four: Advancing budget credibility through external audits – Impact and strategic considerations.

Co-organizers: GAO, IDI, IBP, UN DESA

Date: 11 April 2024  
Time: 8.30-10.00 EDT  
Registration:  
https://us02web.zoom.us/webinar/register/WN_NyOIsTvUTyOsL3lg6EUFXA#/registration

Brief description

Supreme Audit Institutions (SAI) play a crucial role in strengthening the implementation of the Sustainable Development Goals and ensuring that a country’s budget is on track. External audits can play a significant role in strengthening budget credibility as they can assess the ability of governments to meet their expenditure and revenue targets accurately and consistently. Systematic monitoring and follow up to audit recommendations and engaging relevant stakeholders can further amplify the impact of external audits to address budget credibility.

This session will focus on how to further advance audit work on budget credibility and enhance its impact. It will consider various ways in which the impact of audits related to budget credibility could be strengthened, taking into consideration different contexts. The session will highlight the importance of engagement with relevant stakeholders and provide examples and recommendations to advance collaboration around budget credibility issues. 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.

Guiding questions

- How can external audits contribute to enhance the credibility of government budgets? What are key challenges for SAIs and potential solutions to address them?
- What are examples of specific impacts of audits related to budget credibility on improving public financial management and budget credibility?
- How can SAIs collaborate with various stakeholders to enhance the impact of audits related to budget credibility?
- What are some of the strategic opportunities to further advance the work on SAIs on budget credibility? How can these be leveraged going forward?
- What are some key recommendations or action points to advance the impact of SAI work related to budget credibility?

Moderator: Silke Steiner, Director of the General Secretariat of INTOSAI (TBC)

Speakers (TBC)

- Anibal Kohlhuber, SAI Argentina
- Jeffrey L. Arkin, Director, US GAO
- Mary-Ann Curet, Secretary General, SAI Aruba
- Meisie Nkau, Chief Executive Officer, AFROSAI-E
- Archana Sirshat, Deputy Director General, IDI
- IBP

**Format:** Moderated panel

**Flow**

1. Introduction of the session- Aranzazu Guillan Montero, UNDESA. (2 minutes)
2. Opening remarks by the moderator - Silke Steiner, Director of the General Secretariat of INTOSAI (TBC). (5 minutes)
3. Panel discussion: Each speaker will have 7 minutes to present. (42 minutes)
   - Anibal Kohlhuber, SAI Argentina
   - Jeffrey L. Arkin, Director, US GAO
   - Mary-Ann Curet, Secretary General, SAI Aruba
   - Meisie Nkau, Chief Executive Officer, AFROSAI-E
   - Archana Sirshat, Deputy Director General, IDI
   - IBP
4. Question and answers drawing on inputs from the audience (18 minutes)
5. Second intervention: All speakers. (15 minutes)
   
   *What are some key recommendations or action points to advance the impact of SAI work related to budget credibility?*

6. Wrap up by the moderator. (3 minutes)
7. Final words by IBP and UNDESA. (5 minutes)

**Instructions for speakers**

If speakers wish to use PowerPoint slides to support their intervention, which is not required, they should limit to 3 to 5 slides maximum, with approximately 4-5 bullet points on each slide. The moderator will keep strict management of the time to ensure the smooth running of the session.

Kindly send the presentation by *April 1, 2024* to Claire Schouten (*cschouten@internationalbudget.org*), Aranzazu Guillan Montero (*guillanmontero@un.org*) and Jessie Kalepa (*jessie.kalepa@un.org*). Additionally, provide a brief biography along with a high-resolution photograph and social media handles, either personal or institutional.

Should you have any questions, please contact the organizing IBP and UNDESA team at the email addresses above.