

Strengthening Budget Credibility

The Pocket Guide

for Auditors



United Nations

Department of
Economic and
Social Affairs



**International
Budget
Partnership**

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Link to the handbook:

DPIDG: <https://publicadministration.desa.un.org/topics/participation-and-accountability/working-supreme-audit-institutions>

IBP: <https://internationalbudget.org/publications/strengthening-budget-credibility-through-external-audits-a-handbook-for-auditors/>

UNDESA and IBP have been working with Supreme Audit Institutions, civil society, and public finance experts to determine ways in which audit work can meaningfully address and improve budget credibility. This “pocket guide” highlights key threads of [Strengthening Budget Credibility through External Audits: A Handbook for Auditors](#). For much more, including detailed information, useful tools, and country experiences, please refer to the full handbook. (NOTE: all chapter, section, and annex references in this guide refer to the handbook.)

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1. The importance of budget credibility and the auditor's contribution

Credible budgets are a key component of effective governance. The revenue and spending plans presented in a country's national budget are relied on to deliver public services effectively and to advance key social, economic, and environmental priorities. When the budget is implemented as approved by the legislature, the budget is considered "credible." But, when the budget veers off course, trust in public institutions diminishes and the risk of corruption rises. Credible budgets are deemed so important for effective, accountable, and transparent institutions, that the global framework monitoring the Sustainable Development Goals (SDGs) has dedicated an indicator (#16.6.1) to measure budget credibility.

Supreme Audit Institutions are well-positioned to contribute to budget credibility. In their role auditing government finances, Supreme Audit Institutions (SAIs) can help to:

- identify deviations from the approved budget,
- examine why these changes have happened,
- discern the impact of those deviations on different groups or across policy areas, and
- assess whether the country is meeting relevant international standards for managing public finance.

Independent, evidence-based, and publicly available audit reports heighten awareness of budget credibility and reveal how it affects the achievement of national goals and successful service delivery. Well-crafted audit recommendations and conscientious follow-up on efforts to implement them are key to spurring improvements in credibility.

2. Public financial management and budget credibility: Definitions and perspectives [\(Chapter 1\)](#)

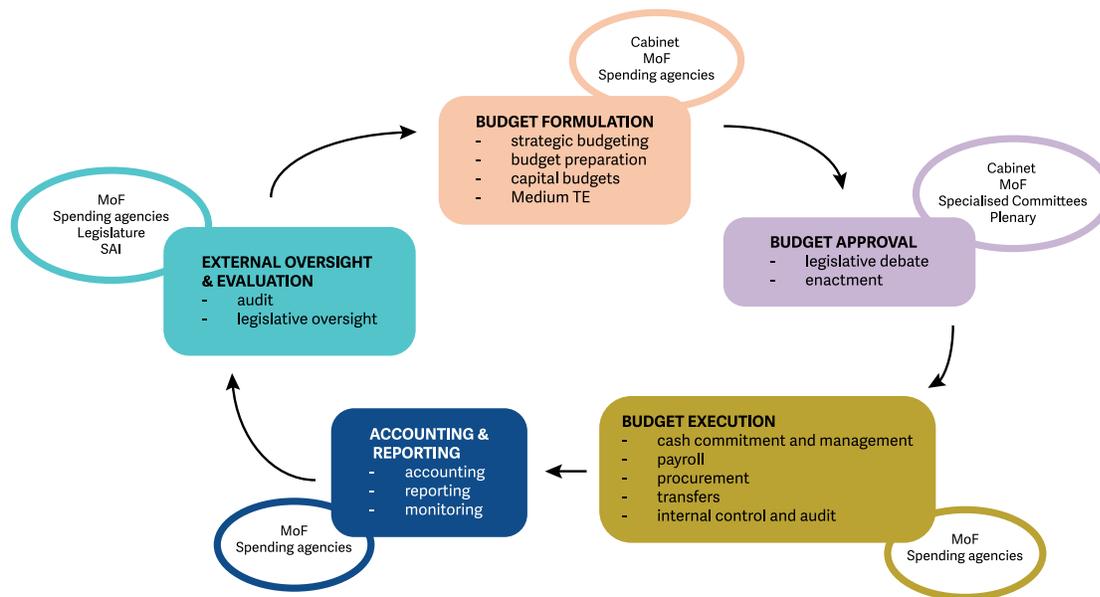
Public financial management (PFM) refers to the way governments manage public resources to achieve national objectives. Many processes are involved – from the mobilization of revenue to the allocation of public funds among various activities to actual expenditure on these items, and the recording, accounting for, and evaluation of spent funds – and all are subject to a set of rules and regulations.

A wide range of government bodies, entities, and agencies is involved – each with its own characteristics, mandates, and priorities. For example, spending entities want to see their budget allocation increase, but finance ministries are tasked with keeping overall spending under control. In

many countries, international organizations also contribute to this mix, advising governments on reform initiatives and sometimes financing a substantial share of public spending. The different PFM processes and actors that shape, produce, document, and evaluate the budget are commonly structured around the budget cycle (Figure 1).

SAIs play an important role in the PFM system. Auditing and reporting on how governments mobilize revenues, allocate public funds, undertake public spending, and account for spent funds, is critical to budget credibility.

Figure 1: Overview of PFM processes and actors by stage of the budget cycle



Understanding budget credibility

The standard definition of budget credibility refers to the government's ability to meet its revenue and expenditure targets – as approved by the legislature and enacted into law – during the fiscal year. When government spending deviates from the approved budget, this action is described as:

- Underspending: if actual spending is less than what was allocated in the budget, or
- Overspending: if actual spending is greater than what was allocated in the budget.

A country's budget may be underspent or overspent overall – i.e., in aggregate – or within a specific area or sector of the budget (e.g., in agriculture, education, defense, etc.), or both. When shifting of spending among sectors occurs after the approval of the budget, the composition of the budget is changed, and in such a case, compositional budget credibility is affected. In fact, a national budget can be credible in the aggregate, while its compositional spending is significantly off and not credible.

The international standards and assessment tools used to measure the extent and prevalence of budget credibility (Chapter 1, sections 1.4 and 1.5) are all built around this idea of the standard definition of budget credibility. (see Box 1)

Box 1: Measuring budget credibility via the standard definition

A budget is credible when (in at least two of the last three years):*

- Actual revenue is collected according to the approved budget, within 97-106 percent of the plan, and variance in revenue composition is within 5 percent of the plan.
- Actual expenditure at the aggregate level does not deviate beyond 5 percent of the approved budget, and
- Actual expenditure at the compositional or sectoral allocation level does not deviate beyond 5 percent of the approved budget allocations; in the case of contingency funds, expenditure should not deviate beyond 3 percent.

*Source: PEFA, 2016. Framework for assessing public financial management, 2nd edition. p. 14-18. <https://www.pefa.org/resources/pefa-2016-framework>

Auditors can also assess budget credibility more broadly to examine the many factors and risks that influence the attainment of credibility (see Table 1). In this case, in addition to budget deviations, auditors would consider (i) the premises on which the budget is formulated, (ii) the volume of resources and spending outside the budget, (iii) compliance with PFM rules and processes, and (iv) the performance of public spending regarding the delivery of public goods and services.

Table 1: Different ways to audit budget credibility

Auditing credibility by standard definition	Auditing credibility with a broader view
<p><u>Audit focus</u>: budget predictability/reliability and execution – i.e., any deviations from the budget that was approved by the legislature.</p> <ul style="list-style-type: none"> • Considers reliability/execution of expenditures and revenues at both an aggregate and compositional level. <p><u>Type of audit</u>: Financial audit (FA) and/or compliance audit (CA).</p> <p><u>Scope</u>: Single unit or aggregated (e.g., for all of the government through the audit of year-end accounts).</p>	<p><u>Audit focus</u>: determinants of budget credibility and performance and outcomes (impacts of deviations).</p> <ul style="list-style-type: none"> • Inquires into the determinants through a risk-based approach – e.g., reviews PFM processes and institutions, governance; and/or • Considers specific dimensions of budget performance related to credibility: e.g., transparency, information/reporting systems (including performance indicators). <p><u>Type of audit</u>: Compliance audit (CA) and performance audit (PA), or mixed audits with PA elements.</p> <p><u>Scope</u>: Across government, single units, or aggregated / systems.</p>

Accountability is essential also when budget changes must be made after legislative approval. At times there are valid reasons (e.g., unexpected external shocks) for a government's spending plan to change after legislative approval. In these situations, the government is expected to ensure legislative approval for any significant budget changes and to publish budget reports that explain the scale, impact, and justification for any budget changes. **SAIs can play a critical role in monitoring and auditing whether the executive adheres to the rules and legal limits applied to such shifts during budget execution.**

3. Determining whether to prioritize budget credibility in audit work *(Chapter 2)*

Several factors can affect the ability of auditors to delve into budget credibility. On the organizational side, the SAI must consider whether it has the:

- Mandate to examine PFM/budget issues – and to what extent and at what level
- Expertise and capacity to investigate PFM matters
- Adequate resources and support from management
- Access to timely data and technical guidance to pursue the work

Many more factors impact the urgency for auditors to probe budget credibility. Differences in governance contexts and characteristics of PFM systems affect the soundness of government budgets. Auditors should be knowledgeable of their country's context and how these factors interplay with the SAI mandate and capacity. Important considerations include:

- External shocks and the macroeconomic and financial environment of the country – e.g., the country's level of debt, financial obligations, and overall financial health; dependency on foreign aid or commodities; national health crises, high energy prices, inflation, or other shocks.
- The nature of the budget system – e.g., reliance on cash-based or accrual-based accounting; line-item or performance-based budgeting.
- The country's expenditure controls and fiscal rules – i.e., how resources are designed to flow and who is responsible for various stages of the budget execution process.
- The role of parliament and the relationship between the SAI and parliament: e.g., the parliament's authority to amend the budget; existence of a parliamentary budget office; and legislative capacity for budget oversight.
- Ongoing or planned budget reforms and technical factors that affect the performance of the PFM system – e.g., development of an integrated information system.
- Relevant characteristics of public administration and the center of government – e.g., links between planning and budgeting; the soundness of monitoring and evaluation systems; and the independence of the civil service.

Box 2: Possible questions for SAIs to consider when deciding whether to prioritize budget credibility

- Is the budget perceived as credible in the country?
- Is the PFM system performing according to international standards?
- What do aggregate indicators on the credibility of the budget indicate for the country (e.g., PEFA)?
- Has the government prioritized SDG 16.6.1 in its SDG implementation plans/national development plans?
- What might be the sources of budget deviations at the national level?
- Do government entities provide enough information on the rationale for budget deviations? Are budget deviations transparent?
- What are the impacts of budget deviations on the quality of service delivery?
- Are there indicators that budget deviations exist on the revenue/expenditure side and/or in spending composition?
- Are there indicators that budget deviations are relevant at the entity or program level?

4. Incorporating budget credibility into audit work

External audits can tackle budget credibility in different ways. The next four sections (derived from chapters in the handbook, as noted) highlight how this can be done by:

- Assessing risks to budget credibility at the whole-of-government level
- Assessing risks to budget credibility at the program/entity level
- Reviewing the performance of the public financial management system
- Auditing the state budget on a regular basis

4.a. Assessing budget credibility risks at the whole-of-government level *(Chapter 3)*

Scrutinizing the risks to budget credibility at the whole-of-government level means assessing the risks to budget functions and processes (e.g., planning, monitoring) that are carried out by the Ministry of Finance and the legislature at the national level. That is, looking at those risks that apply to the entire public administration at a consolidated level (i.e., the whole of government) as opposed to specific entities or programs.

Budget credibility risks can occur at any stage of the budget process. The common ones include:

Budget formulation stage:

- **Unrealistic revenue and expenditure projections/forecasts.** Estimates of revenue and expenditure must be realistic and reflect the existing economic circumstances at the national level. Unreliable estimates affect the allocation of resources, with some programs not receiving enough budget resources while others are over-funded. When macroeconomic constraints are not properly factored in or underlying assumptions are weak, the budget is too often forecasted on the basis of last year's budget, i.e., via a "bottom-up" approach determined by spending requests, which often leads to overspending. The inability to produce reliable forecasts may result from systemic causes or other factors (including political pressure), and may necessitate reforms to the entire forecasting system.
- **Misalignment of budgets to long-term planning frameworks and the SDGs.** Different mechanisms help link annual budgets to cross-cutting policy objectives (e.g., tagging of spending for SDGs, climate, or children in financial information systems). Assessing the extent of alignment of annual budgets to National Development Plans is an important way for audits to identify opportunities for corrective action.

Budget approval stage:

- **Delays in budget approval by the legislature.** Most regulatory frameworks establish that the budget should be submitted to the legislature at least three to four months before the beginning of the next fiscal year. Delays reduce the time legislators have to scrutinize the budget before approval, which increases the risk of deviations during budget execution. Delayed approval also prevents government entities from initiating procurement processes, affects credible cash planning practices which affect the implementation of projects, and creates risks for debt management.

Budget execution stage:

- **Implementation of unapproved and off-budget activities** (i.e., that have neither been scrutinized nor approved by parliament). Sometimes off-budget financing is significant in terms of volume and implemented with limited transparency and oversight. The lack of accountability may lead to overall overspending and poor provision of goods and services, create opportunities for corruption and maladministration, and prioritize non-strategic spending. Also, off-budget financing undermines external oversight and the assessments of budget credibility risks that are based only on resources that were regularly appropriated by parliament.
- **Financial indiscipline within the executive and legislature.** External audits can shed light on the credibility risks related to legislative amendments or the use of executive budgetary powers for political considerations.

- **Inadequate capacity to absorb budget shocks due to emergencies or long-term risks.** Auditors need to examine how the executive mobilizes and executes resources to respond to emergencies or other economic shocks.

Budget reporting and accounting systems:

- **Ineffective reporting and accounting systems,** including lack of budget transparency and poor quality information. Audits need to examine the effectiveness of the accounting and reporting systems to produce accurate, complete, and reliable reports and information.

External oversight and evaluation:

- **Capacity of parliament and SAIs to provide evaluation and oversight of budget execution.** Accountability in the budget process depends on (1) the legislature having the means to question and authorize budget proposals and to track the integrity and effectiveness of their implementation and the corresponding outcomes and (2) external audit agencies that can provide an ex-post assessment of the degree to which the executive reports on resources raised and spent, whether such operations were carried out in compliance with existing laws and regulations, and if the spending achieved its policy objectives. SAIs must assess whether they have the capacity to undertake budget reviews.

Useful references in the handbook

- **Annex 2.1** cites examples of budget credibility-related issues and risks that SAIs have examined.
- **Annex 3.1** suggests questions auditors can ask when probing for budget credibility risks at the whole-of-government level.

4.b. Assessing budget credibility risks at the program/entity level (Chapter 6)

Risks to budget credibility at the program/entity level are interrelated with those at the whole-of-government level. Budget execution at the program/entity level may be affected by many of the risks described above at the whole-of-government level. And vice-versa. For example, feedback from programs and entities (e.g., via mandatory reports on their spending) informs budget preparation for the next fiscal year at the whole-of-government level.

Understanding how funds are disbursed to and used at the program or entity level is essential to pinpointing potential risks for budget credibility. Auditors should look into credibility risks whatever

the funding sources, budget/fund implementation process, and level of government providing services and delivering programs to stakeholders. Auditors who have the authority to investigate the spending of institutions at the lower levels of government (subnational/local) and of other types of government entities (i.e., government corporations) hold an important role in advancing budget credibility.

Additional factors that influence budget execution at the program/entity level are the translation of strategic priorities of the central government to individual entities; the adequacy and clarity of budget regulations and laws; and the feasibility of programs that are approved through legislative/congressional amendments. Varying across countries, these factors often reflect the relative powers and interests of the executive and the legislature in the planning, prioritization, and approval of programs as well as political considerations influencing the relations between both branches of government.

Thus, to better understand the factors influencing the risks to budget credibility at the program or entity level, auditors should consider:

- funding flows (from all sources),
- the budgetary legal framework,
- the relative power and capacity of the executive and the legislature, and
- how well entities have articulated their goals and objectives towards sustainable development at the national level.

Auditing at the program/entity level requires specific, timely, and reliable information and data. The challenge of access to an entity's information and data relates to the mandate and independence of an SAI, the SAI's capacity, and the transparency practices of the respective country.

Reviewing the following common sources of credibility risk in program implementation against critical sector programs helps to prioritize audit work:

- *Management capacity and procedures* – e.g., Are there established criteria for the identification of beneficiaries? Was the total budget spent in accordance with program objectives?
- *Documentation of expenditures* – e.g., Are expenditures supported with appropriate documentation?
- *Cost estimation and spending* – e.g., Are program estimates reasonable and accurate?
- *Timing of spending* – e.g., Is the budget allotted spent within the used budget period?
- *Generation, capture, and management of performance information* – e.g., Are implementing agencies reporting on performance and accountability per established guidelines? Do they have reliable and valid performance data and indicators?

Assessing budget credibility risks at the program/entity level is subject to the same challenges as other audits: (i) the mandate and independence of the SAI, (ii) limited resources and capacities of the SAI, (iii) access to and quality of information and data, and (iv) changing political priorities.

Audit findings related to budget credibility at the entity level are easily appreciated by parliament, the media, and the public because they are all stakeholders of the programs that entities implement.

Useful references in the handbook

- **Table 6.4** provides common sources of information on programs, by budget credibility risk factor.
- **Table 6.5** offers examples of audit questions to assess budget credibility at the program level.
- **Annex 6.1** lists selection criteria for budget credibility audits of programs.
- **Annex 6.2** offers a self-checklist for assessing budget credibility risks at the program/entity level.

4.c. Auditing the performance of the public financial management system *(Chapter 4)*

External audits can also assess budget credibility through scrutiny of the performance of the PFM system. This means checking on whether and how the institutional arrangements in place are contributing to the sound management of resources. For example, SAIs can evaluate:

- How reliable and transparent budgets are,
- How assets and liabilities are managed,
- Whether the budget is based on an assessment of fiscal trends or just ad hoc information,
- Whether there is predictability in budget execution,
- The reasons for any underspending or overspending, and
- Whether accounting and reporting are effectively informing and supporting the other pillars of the PFM system.

How is this done? An SAI can use a performance audit to assess the performance of the PFM system, or, depending on its mandate, may conduct combined audits incorporating financial, compliance, and/or performance aspects. Auditors may also rely on other available diagnostic tools (e.g., PEFA) and reporting frameworks (e.g., the Public Financial Management Reporting Framework (PFM-RM)) to produce information that complements their assessment of the PFM system.

Select the area of PFM in greatest need of an audit:

- Understand the priorities of the ministry, legislature, government, and civil society.
- Ensure audit topics are significant, auditable, and consistent with the SAI's mandate.
- Scan the audit environment by conducting risk, financial, and policy analyses.

Common SAI performance-related findings at the different stages of the budget cycle include:

- Policy design – The models and assumptions used as the basis for policy-making are often not up-to-date.

- Budget preparation – Timely and transparent processes are indicative of a sound and well-performing PFM system.
- Budget execution – Issues here generally revolve around the inaccuracy of receipts and expenditures as compared to the approved budget.
- Accounting and reporting – Information and reporting mechanisms ensure some standardization of what items need to be reported on, to whom, and how. Nonetheless, SAIs have identified some problems in this area.
- Budget evaluation – Adequate management and evaluation tools are needed to conduct an effective budget evaluation in the last part of the PFM cycle, before starting the next.

To overcome inherent challenges in this type of audit work, SAIs can:

- Collaborate with other SAIs and other experts on capacity development (especially to enhance expertise on PFM).
- Strengthen technical capacity and auditors' skills to collect and analyze data from various government sources; use and develop big data analytics to support audits of the PFM system.

Useful references in the handbook

Two examples of tools used to assess the performance of expenditure management:

- **Annex 4.1** illustrates an application of the RIAS (*risk, impact, auditability, significance*) method.
- **Annex 4.2** provides an example of using an audit design matrix.

4.d. Auditing the state budget on a regular basis (*Chapter 5*)

Recurring audits of the state budget are among the most impactful activities performed by an SAI.

These audits convey significant information to the legislature and the judiciary, the general public, civil society, investors, the media, as well as policy managers and internal auditors in government entities.

Audits of the budget that are conducted on a *regular basis* contribute to greater rationality and predictability in budget allocation and execution and thus have a positive impact on budget credibility. Recurring audits typically have a wide scope and take a comprehensive, whole-of-government approach. They:

- Provide an important diagnosis of strengths and constraints in the PFM system.
- Allow all stakeholders to gain a clear understanding of the evolution of public finances over time.
- Enable a timely response to evolving trends in the government's accounts, generating incentives for responsible budget management.

Combining audit procedures in recurring audits of the budget. The legal mandate and institutional model of an SAI will affect the cycle of recurring audits of the budget. However, there is an increasing global convergence on combining performance, compliance, and financial audit tools when conducting these audits. This is reflected in the enhanced quality and comprehensiveness of budget oversight from the recurring audits of the budget.

Year-end audits versus other recurring audits of the budget. Because the budget cycle is typically structured around a fiscal year, recurring audits of budget execution tend to occur annually. SAIs may also establish an audit cycle that includes conducting multiple audits of budget execution during a single year. These mid-year audits allow SAIs to quickly react to inconsistencies in budget execution and suggest ways to address them. This also contributes to greater effectiveness of audit work, as management may be better prepared to implement recommendations derived from mid-year reports that were already published.

The nature and scope of the year-end and mid-year reports also influence an SAI's work on recurring audits of the budget. The government's year-end report yields a more in-depth, whole-of-government approach to the government's budgetary and financial management policies since it covers a longer time frame. While the specific contents of the year-end accounts reports can vary considerably across countries, generally, they report on the status of the nation's financial statements. SAIs should perform financial audit work but are increasingly complementing it with other audit approaches as noted above.

SAI resources and skills. Recurring audits pose a challenge in terms of resources. It is advisable that an SAI has a specialized team dedicated to conducting recurring audits at the end of and throughout the fiscal year. An SAI must have sufficient personnel to continuously process and examine large sets of data related to fiscal rules, public revenue, and spending. Budget auditing also demands a unique set of abilities, at the confluence of various disciplines including law, accounting, and economics.

Planning tools, such as a planning matrix, help to organize the audit team during the planning phase. Once a planning matrix is developed, it can serve as the initial basis for audit planning in subsequent budget cycles. The planning matrix highlights the relevance of access-to-information systems used by the government in budget-related work, which will provide the bulk of the information in a recurring audit of the budget.

Additional tips:

- **Develop a strong communication strategy** to convey to all stakeholders the objectives and value of recurring audits of the budget.
- **Establish clear and precise audit objectives** to enhance critical analysis and identify opportunities for improvement and corrections (instead of simply reproducing the information submitted by the executive).
- **Do not lose focus on budget credibility** – while conducting recurrent audits of the budget – amidst the abundance of information collected by the audit team.

- **Conduct the audit work within a reasonable time frame** to ensure the relevance of the audit findings and the impact of the recommendations.

Useful reference in the handbook

- **Annex 5.1** presents an example of a planning matrix to use for a comprehensive year-end audit.

5. Strengthening budget credibility through audit reports and follow-up [\(Chapter 7\)](#)

Regardless of the approach taken, for external audits to advance budget credibility, SAIs must produce quality audit findings; solid and actionable recommendations; and have systems in place to monitor the response by government entities. Follow-up is important for all types of audits (financial, compliance, and performance) and increases the value of an audit by strengthening its impact.

Preparing the audit report

Weigh priorities. Different criteria can be used to classify and prioritize audit recommendations related to budget credibility, including, for example:

- *risk* (high, medium, low),
- *significance associated with the universe of stakeholders affected* (greater importance to those recommendations that have a greater impact on a larger universe of stakeholders),
- *temporality* (recommendations that can be implemented in the short, medium, or long term),
- *the systemic or particular nature of the recommendations* (if they can be implemented exclusively by the audited entity or require joint management with other entities),
- *materiality* – will the relative importance of the matter, in the context in which it’s being considered, influence the decisions of the users of the report, such as the legislature or executive?

Communicate findings and recommendations effectively. SAIs are more effective if their work is known, read, and understood outside the organization. Writing up findings and audit recommendations in a simple and straightforward manner is essential. Follow the “SMART” guidance and ensure findings and recommendations are specific, measurable, attainable, relevant, and time-bound.

Collaborate productively with the auditee. The more constructive the exchange between the SAI and the auditee, the more likely the implementation of audit recommendations will be successful. Meeting with the auditee before the release of the audit report; ensuring the auditee writes up an action plan

so that both the SAI and the auditee can keep track of achievements; and/or setting deadlines for implementation are essential to driving progress forward. In general, an action plan should describe (1) the actions to be implemented, (2) the stakeholder who is responsible for carrying them out, (3) the resources to be committed, and (4) the deadline for compliance.

Communicate the audit work in a way that makes it easy for legislators (and for all other stakeholders) to act on the audit findings. Countries with publicly available audit reports are more likely to follow up on audit recommendations, and subsequently, more likely to steer towards a better performance on credibility.

Ensure timely and accessible publication of audit findings and recommendations. This can result in more public and legislative pressure on the audited entities to implement redress actions.

Following up on audit recommendations

Successful follow-up is integral to ensuring audit recommendations are implemented and will improve budget credibility. The extent to which audit recommendations are implemented by government entities is a key indicator of the impact of an audit. To ensure effective follow-up and monitoring, SAIs need to have some sort of procedure(s) in place; an established regular frequency of follow-up; and a reporting protocol. Electronic monitoring systems can significantly help SAIs follow up on the implementation of audit recommendations.

The SAI and the legislature should publish all monitoring reports in accessible formats. An insufficient or unsatisfactory performance by an audited entity may require an additional report from the SAI or the legislature depending on which bears the responsibility for monitoring the actions of the executive to address the audit recommendations.

Measuring impact is important. Set processes and systems to track the implementation of audit recommendations (e.g., a database). To the extent possible, measure their impact both quantitatively and qualitatively.

Achieving maximum impact requires teaming up with others. Engaging stakeholders for support and incentivizing action on audit recommendations is key.

- **The legislature** is one of the most important external stakeholders for an SAI, both in general and in terms of furthering budget credibility, as it has the power to hold the executive accountable for the use of public funds and approves the budget every year. The ability of the legislature to engage and make use of SAI products is critical to enhancing budget credibility.
- **Executive** response, or its limitations, is the most frequently reported impediment to the implementation of audit recommendations. Engaging with the auditees is fundamental to advancing the implementation of recommendations.

- **Civil society** is an important stakeholder for an SAI. Public participation in the follow-up to audit recommendations is often critical, as civil society can exert pressure on the executive and the legislative body for the implementation of audit recommendations.

Useful references in the handbook

- **Annex 7.1** suggests actions and resources to help integrate budget credibility and engage stakeholders throughout the audit process.
- **The handbook's bibliography** includes a wealth of references addressing public finance and budget credibility in one manner or another – historical, research, technical, practical, and more. A small sampling from this resource is listed in section 6.

6. Select items from the handbook's bibliography

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Strengthening Budget Credibility: The Pocket Guide for Auditors

Supreme Audit Institutions (SAIs) have an important role to play in strengthening the implementation of sustainable development promises and ensuring that their country's budget is on track. This pocket guide highlights key threads of the handbook "Strengthening Budget Credibility through External Audits."

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