

Expert Group Meeting
Technical meeting for the development of a handbook on supreme audit institutions' contribution to strengthening budget credibility through external audits

26-28 May 2021

Annotated Agenda

Day 1: Wednesday, 26 May 2021

09:00 - 09:15 (EDT)	<p>Opening of the meeting</p> <p><i>Welcome and introductions</i></p> <p><i>Opening remarks</i></p> <ul style="list-style-type: none"> • Mr. Juwang Zhu, Director, Division for Public Institutions and Digital Government (DPIDG), United Nations Department of Economic and Social Affairs (UNDESA) • Mr. Vivek Ramkumar, Senior Director of Policy, International Budget Partnership (IBP) <p><i>Moderator: David le Blanc, Chief, Institutions for Sustainable Development Goals Branch (ISDGB), DPIDG</i></p>
<p>Expert Dialogue 1: Setting the context. The contribution of SAIs to strengthening the credibility of government budgets</p> <p><i>Moderator: David le Blanc, Chief, ISDGB, DPIDG</i></p> <p>This session will provide an introduction to the overall theme of how SAIs contribute to strengthening the credibility of government budgets through external audits. The session aims to clarify what makes a budget credible from an SAI perspective and discuss the internal and external contexts in which SAIs are analysing credibility issues in order to identify opportunities to take this work forward.</p> <p><u><i>Guiding questions:</i></u></p> <ul style="list-style-type: none"> • <i>What makes a budget credible / non-credible from an SAI perspective? What are relevant criteria and elements for SAIs to use and incorporate in defining the concept of credibility?</i> • <i>What is the status of budget credibility in your country /region at the aggregate and programmatic levels?</i> • <i>What are SAIs'/your SAI's internal strengths that can be applied to improving and leveraging work related to budget credibility? What are the constraints to doing so?</i> 	

<ul style="list-style-type: none"> • <i>What are the external opportunities and challenges for SAIs/your SAI to contribute to strengthening budget credibility?</i> 		
09:15 - 09:45 (EDT)	<p>Introductory presentation</p> <p>Short statements</p>	<p>Intro presentation by DPIDG</p> <p>Short statements/pitches:</p> <ul style="list-style-type: none"> • Sally Torbert, IBP • Gail Lue-Lim, SAI Jamaica • Srinivas Gurazada, Head of PEFA Secretariat • Adil Ababou, Gates Foundation
09:45 - 10:15 (EDT)	<p>Breakout group discussions – moderator introduces the breakout groups and provides instructions</p>	<p>Small group discussions (4 groups with 1 moderator and 1 rapporteur each)</p>
10:15 - 10:45 (EDT)	<p>Plenary discussion</p>	<p>Groups briefly report back to plenary, followed by discussion</p>
10:45 - 11:00 (EDT)	<p>Break</p>	

Expert Dialogue 2: Principles, concepts, elements, and methodology to evaluate budget credibility through audits

Moderator: Vivek Ramkumar, Senior Director of Policy, IBP

This dialogue aims to discuss the conceptual and analytical frameworks of the handbook. It will seek experts' inputs to, and specific suggestions and recommendations on, defining the handbook's scope and tentative outline, and defining and identifying the main elements of the proposed approach to examining budget credibility issues through external audits.

Guiding questions:

- *Which international budget and audit standards and good practices could provide SAIs with relevant audit criteria for evaluating issues related to budget credibility?*
- *What gaps can be identified regarding how SAIs currently assess issues related to budget credibility (both in terms of issues not examined and/or types of assessments not conducted)? How could they be addressed?*
- *What are the key steps or elements to be considered in assessing budget credibility through audits: at the aggregate and programme levels?*
- *How can different types of audit information be integrated or used together to provide more comprehensive understanding of budget credibility risks and challenges from an SAI perspective? Principles to guide integration; potential tools; experiences.*

11:00 - 11:30 (EDT)	Presentation by resource expert Q&A	Presentation: <ul style="list-style-type: none"> International budget standards to audit credibility, Srinivas Gurazada, PEFA Questions related to the presentation
11:30-11:45 (EDT)	Presentation on draft conceptual and analytical frameworks	Presentation on elements to develop the handbook's conceptual and analytical frameworks by IBP/DPIDG
11:45-12:45 (EDT)	Plenary discussion – issues to be considered for developing a sound framework for the handbook	Plenary discussion
Day 2: Thursday, 27 May 2021		
Expert Dialogue 3: Mapping experiences and practices in auditing budget credibility		
<i>Moderator: Sally Torbert, Senior Programme Officer, IBP</i>		
<p>This dialogue will review examples and experiences of auditing issues related to budget credibility in different countries and regions in order to identify gaps, understand existing approaches and tools used, and distil relevant guidance and recommendations to support SAIs in conducting external audits related to budget credibility.</p> <p><u>Guiding questions:</u></p> <ul style="list-style-type: none"> What are good examples of audit practices to assess different issues related to budget credibility? How well do these examples illustrate different approaches, steps or tools to conduct budget credibility assessments? What specific guidance can be distilled from these examples to help SAIs enhance their analysis of budget credibility through external audits? 		
09:00 – 09:30 (EDT)	Presentations on practices and experiences by participating SAIs	<ul style="list-style-type: none"> Costa Rica Sweden Zambia
09:30 – 09:45 (EDT)	Q&A on presentations	Group discussion
09:45 – 10:15 (EDT)	Presentations on practices and experiences by participating SAIs	<ul style="list-style-type: none"> UAE GAO Brazil
10:15-11:00 (EDT)	Discussant highlights key points Q&A and plenary discussion	Discussant comments on the experiences presented <ul style="list-style-type: none"> Bill Fraser, Team leader, InS

		Q&A on presentations and plenary discussion
11:00 – 11:15 (EDT)	Break	
<p>Expert Dialogue 4: Communicating audit recommendations and strengthening follow-up to findings on budget credibility</p> <p><i>Moderator: Claire Schouten, Senior programme officer, IBP</i></p> <p>This session aims to provide inputs for the development of guidance on improving the formulation of audit recommendations related to credibility issues. The session will also reflect on how existing follow-up systems to audit findings and recommendations can be used to monitor the implementation of recommendations related to credibility, the challenges and constraints these systems face, and how they could be improved and leveraged to strengthen budget credibility.</p> <p><u>Guiding questions:</u></p> <ul style="list-style-type: none"> • <i>How can audit recommendations regarding budget credibility be made more granular and specific? What are good examples of sound and well-articulated recommendations?</i> • <i>What are good examples of systems and tools for monitoring the follow-up to audit recommendations and findings regarding budget credibility?</i> • <i>What are good examples of practices to leverage the findings of audit recommendations through dialogue and collaboration?</i> • <i>What specific guidance can be distilled from these examples to help SAIs enhance recommendations and follow-up to budget credibility findings?</i> 		
11:15- 11:45 (EDT)	Presentations on practices and experiences by participating SAIs	<ul style="list-style-type: none"> • SAI Georgia • SAI Argentina
11:45- 12:30 (EDT)	Plenary discussion	Q&A on presentations and plenary discussion
Day 3: Friday, 28 May 2021		
<p>Expert dialogue 5: Collaborating on the handbook. Process, way forward and next steps</p> <p><i>Moderator: Aránzazu Guillán Montero, Senior Governance Officer, ISDGB, DPIDG</i></p> <p>This session will focus on the process and way forward for the development of the handbook. It will take stock of the previous discussions and their implications for the handbook. It will discuss the roadmap for the development of the handbook, including the development of case studies and SAI inputs, the support SAIs need for the development of inputs, as well as a timeline, working methods and coordination.</p> <p><u>Guiding questions:</u></p>		

<ul style="list-style-type: none"> • <i>What has changed in our understanding of the topic as a result of the discussions?</i> • <i>What are the main points of the discussions that should be incorporated into the handbook?</i> • <i>What guidance can be provided regarding the combination of different kinds of audit information to assess issues related to budget credibility?</i> • <i>What are the next steps for the development of the handbook (timeline, inputs, coordination, responsibilities, support, etc.)?</i> • <i>How can we reach out and engage with other (SAI and non-SAI experts) going forward?</i> 		
09:00 – 09:30 (EDT)	<p>Recap from previous two days</p> <p>Presentations on lessons learned and strategic opportunities</p>	<p>Recap on results of previous discussions</p> <p>Presentations:</p> <ul style="list-style-type: none"> • INTOSAI strategic context, Mike Hix, US GAO • Guidance and support to SAIs - lessons learned, Anibal Kohlhuber, SAI Argentina
09:30 – 09:45 (EDT)	Presentation on proposed approach and working methods for developing the handbook	Presentation on tentative roadmap and approach by IBP/DPIDG
09:45 – 10:30 (EDT)	Breakout group discussions –moderator introduces the breakout groups and provides instructions	Small group discussions (4 groups with 1 moderator and 1 rapporteur each)
10:30 – 10:45 (EDT)	Break	
10:45 – 11:30 (EDT)	Plenary discussion	Groups briefly report back to plenary, followed by discussion
11:30 – 12:00 (EDT)	<p>Conclusions, recommendations, next steps</p> <p>Closing</p>	IBP and UNDESA