



**International
Budget
Partnership**

**SAI-Civil Society Cooperation and Citizen
Engagement**

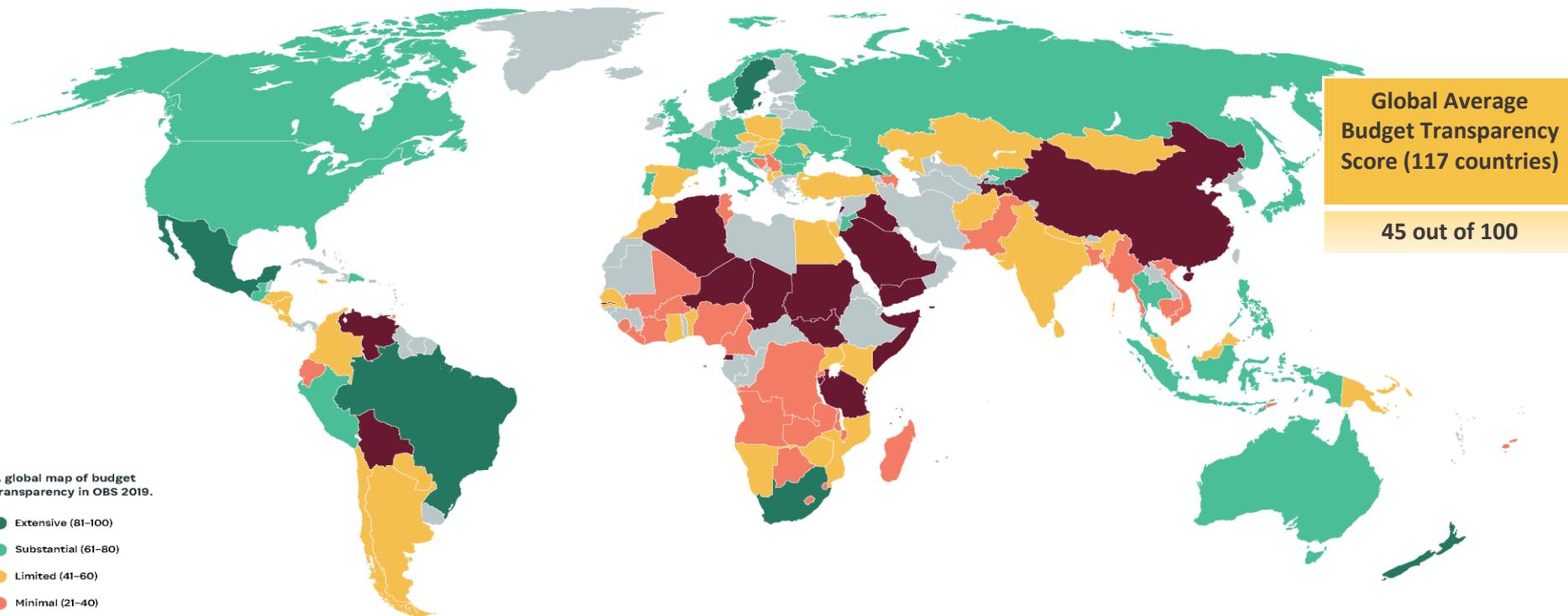
The Accountability Ecosystem

- A robust audit system is critical for ensuring public funds serve their intended objectives. SAIs' checking and reporting on the use of public funds can be instrumental in the pandemic response and recovery, key to the SDGs.
- While essential for accountable governance, SAIs often face serious limitations.
- A critical lesson we have learned through research and experience is that although independence is a crucial feature of SAI strength, SAI effectiveness ultimately depends on the interaction with other actors in the overall accountability system.
- Such engagement is particularly relevant in light of the shrinking democratic spaces around the world and the need for checks against government excesses.

The Open Budget Survey

- Evidence-based assessment of
 - **transparency** of how public resources are raised and spent;
 - opportunities for **participation** in the budget process, and
 - **oversight** by independent legislatures and audit institutions.
- Draws on international standards, including INTOSAI Lima Declaration
- In each country, an independent budget expert completes a questionnaire, which is reviewed by an anonymous independent peer expert, and – in 94 of the **117** surveyed countries – by the government
- Only documents published and events, activities, or developments that took place through **31 December 2018** were assessed in the OBS 2019.

Audit Report: Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.



A global map of budget transparency in OBS 2019.

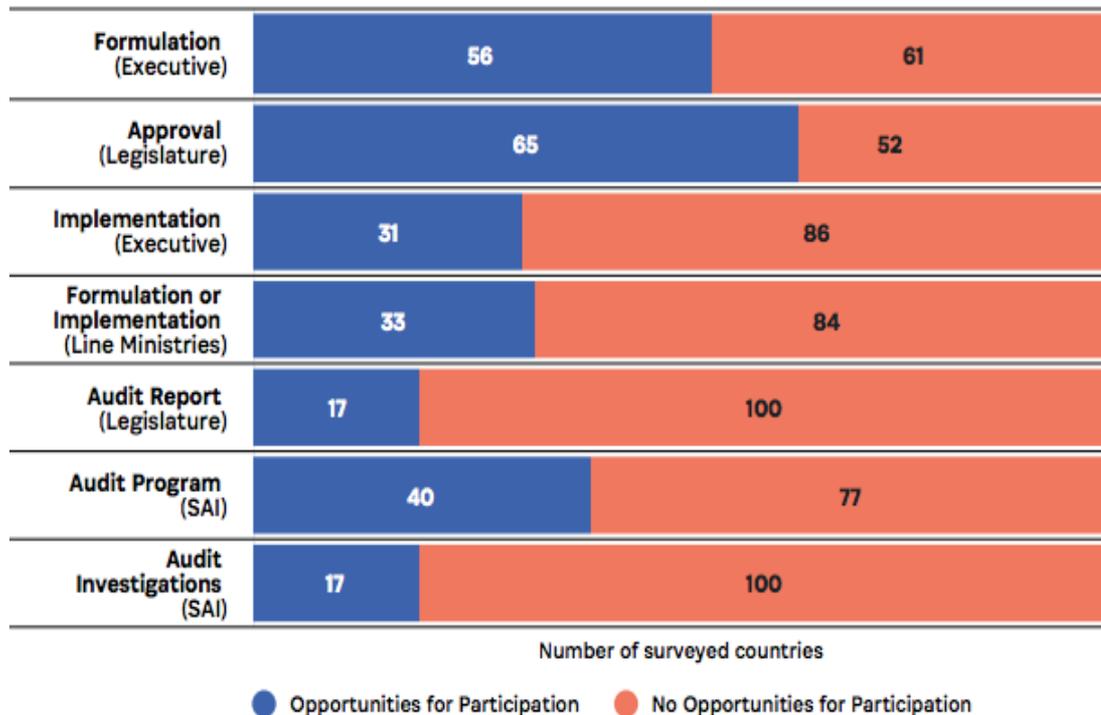
- Extensive (81-100)
- Substantial (61-80)
- Limited (41-60)
- Minimal (21-40)
- Scant or none (0-20)

Countries with publicly available Audit Reports are more likely to follow up on audit recommendations

Follow-up actions on Audit Reports	Specific actions	Share of countries that follow-up on audit findings	
		with a publicly available Audit Report (78 countries)	without a publicly available Audit Report (39 countries)
Oversight by the Legislature	The legislature reviews and discusses the audit report	82%	31%
	SAI representatives testify frequently (more than five times) to the legislature about audit findings	49%	13%
	Public hearings held by the legislature on audit reports	22%	0%
Executive Response	A report tracking actions on audit findings published by the executive	29%	5%*
Independent Follow-Up	A report tracking actions on audit findings published by the SAI or legislature	54%	3%*

*Follow-up reports tracking actions on audit findings when the Audit Report itself is not publicly available are – as expected – rare. However, the OBS finds a few examples of this in Myanmar, Angola, and El Salvador, where the audit report is produced but not published by the SAI, and another branch of government, such as the legislature or executive, issues their own report in response to the audit findings.

Countries are more likely to have participation mechanisms during budget formulation and approval





PRESENTATION PARTICIPATORY PLANNING ANSWERS TO PROPOSED TOPICS WORKSHOPS / MEETINGS CONTACT



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Audit Reports

Summary of the BAI's Reports & Related Resources

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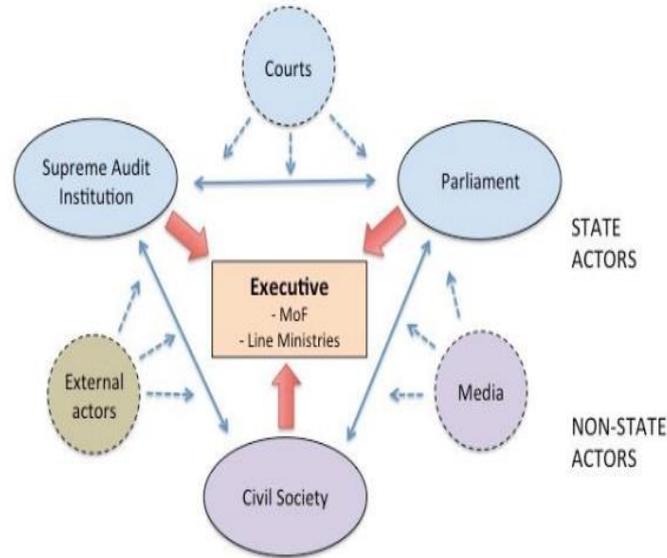
SAI-Civil Society Engagement: Advancing Audit Accountability



Chagas disease



School feeding program



Development projects -
User committees



WASH in schools



Primary education
infrastructure

Strengthening SAI-Civil Society Engagement

- Share contextual and PFM developments and analysis
- Publish audit reports in a timely, accessible manner and report on actions taken by the executive to address audit recommendations
- Establish or strengthen participatory mechanisms throughout the audit process
- Communicate mandate, clear recommendations, lessons and good practices with stakeholders
- Develop and implement strategies to collectively enhance accountability and audit impact, including joint follow-up of audit recommendations