

Budget Module: Parliamentary Approval of the Budget

Week 4: February 9, 2009

Learning Objectives

At the end of this week, you should be able to meet the following learning objectives:

- Recognise different types of supreme audit institutions;
- Explain some of the different types of public audit systems;
- Assess your country's procedures against accepted norms for national audits;
- Discuss various approaches of parliamentary engagement with the audit process, including the role of committees in reviewing audit reports;
- Understand the importance of effective follow-up procedures to ensure that audit recommendations are implemented.

Instructions:

Step 1: Read

Begin this week by reading **Unit 5: Parliament and the Audit of Public Accounts**. This unit introduces the function of public audit and the way in which parliament engages with this process. It examines different types of supreme audit institutions; the different types of audit they produce; how supreme auditors interact with parliaments; the role of parliamentary committees in reviewing audit findings; as well as follow-up mechanisms to ensure that action is taken to address issues raised in audit reports.

Step 2: Respond

Work through the end of unit questions listed at the end of the unit.

Step 3: Self-Test

Test your work against the sample answers listed on the "self-test" posted on the website's Workbook page. Sample answers to Unit 5 have been posted.

Step 4: E-Discussion

There are three discussion questions for Unit 5:

- 1. Conditions seen as crucial to the success of a Supreme Audit Institution include: supportive environment; clear mandates; independence; adequate funding, means, and staff; sharing of knowledge and experience; and adherence to international standards (Stapenhurst & Titsworth 2006: 105-107). To what extent are these conditions met in your country?**
- 2. Two factors which impact on the good functioning and success of PACS are (i) institutional design and (ii) behaviour and functioning. Comment on both factors as they apply to your PAC. Which factor is most important, and why?**
- 3. What mechanisms should be established to ensure that recommendations from audit findings are actually (effectively) implemented?**

I hope you will all contribute to this week's forum as well as continue the debates generated by previous discussion topics (all of which remain open).

Anthony
