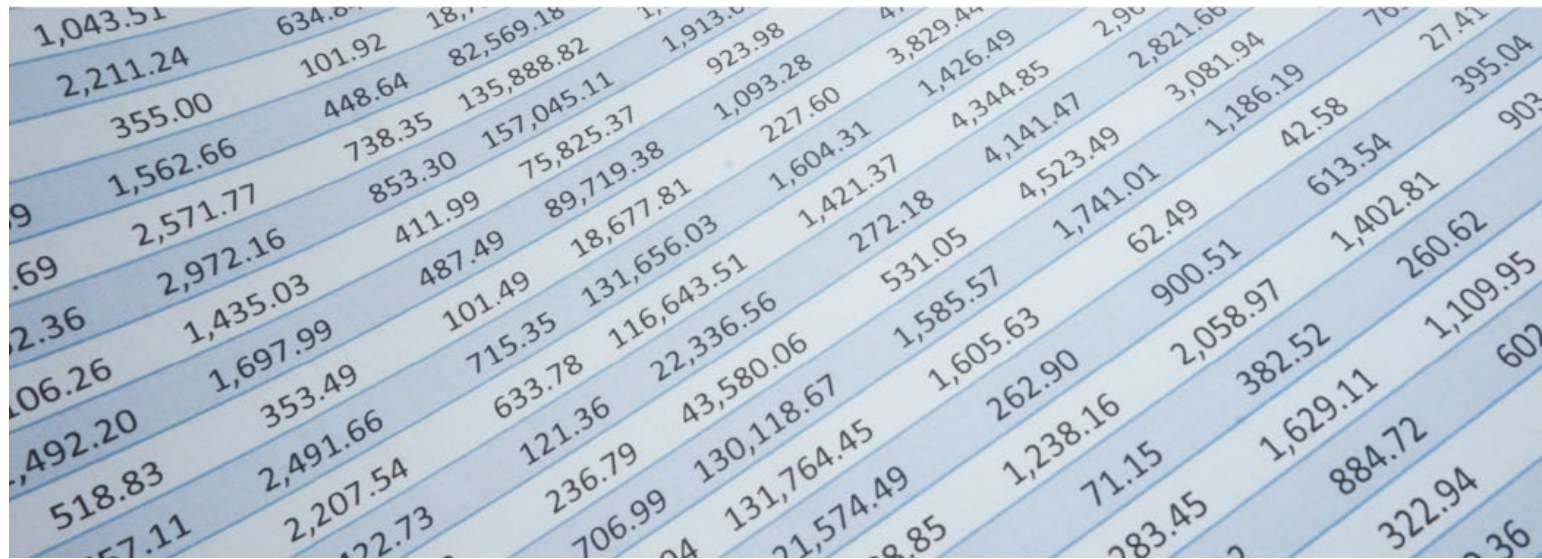


Open Budgets and the Benefits of Public Engagement in Audits to Promote Inclusion and Equity



Who We Are

The **International Budget Partnership (IBP)** partners globally with budget analysts, community organizers, and advocates working **to advance public budget systems that work for people**, not special interests.



IBP works to
make public
finance systems
**open &
accountable** by:



Incubating and strengthening budget-focused civil society institutions around the world.



Collaborating with civil society partners and other accountability actors within countries to achieve measurable improvements in public spending, tax, and service delivery.



Producing research and analysis on country budget systems, processes, and policies.



Engaging international and country stakeholders to promote improved budget systems, practices, policies, and outcomes.

Benefits of Open Budgeting

Increased budget transparency and participation are consistently associated with improvements in:

- ✓ the quality of the budget,
- ✓ governance,
- ✓ development outcomes,
- ✓ foreign direct investment, and
- ✓ access to borrowing.

Research has also found that when **independent, external audits are made publicly available**, this can help reduce corruption and increase electoral accountability.

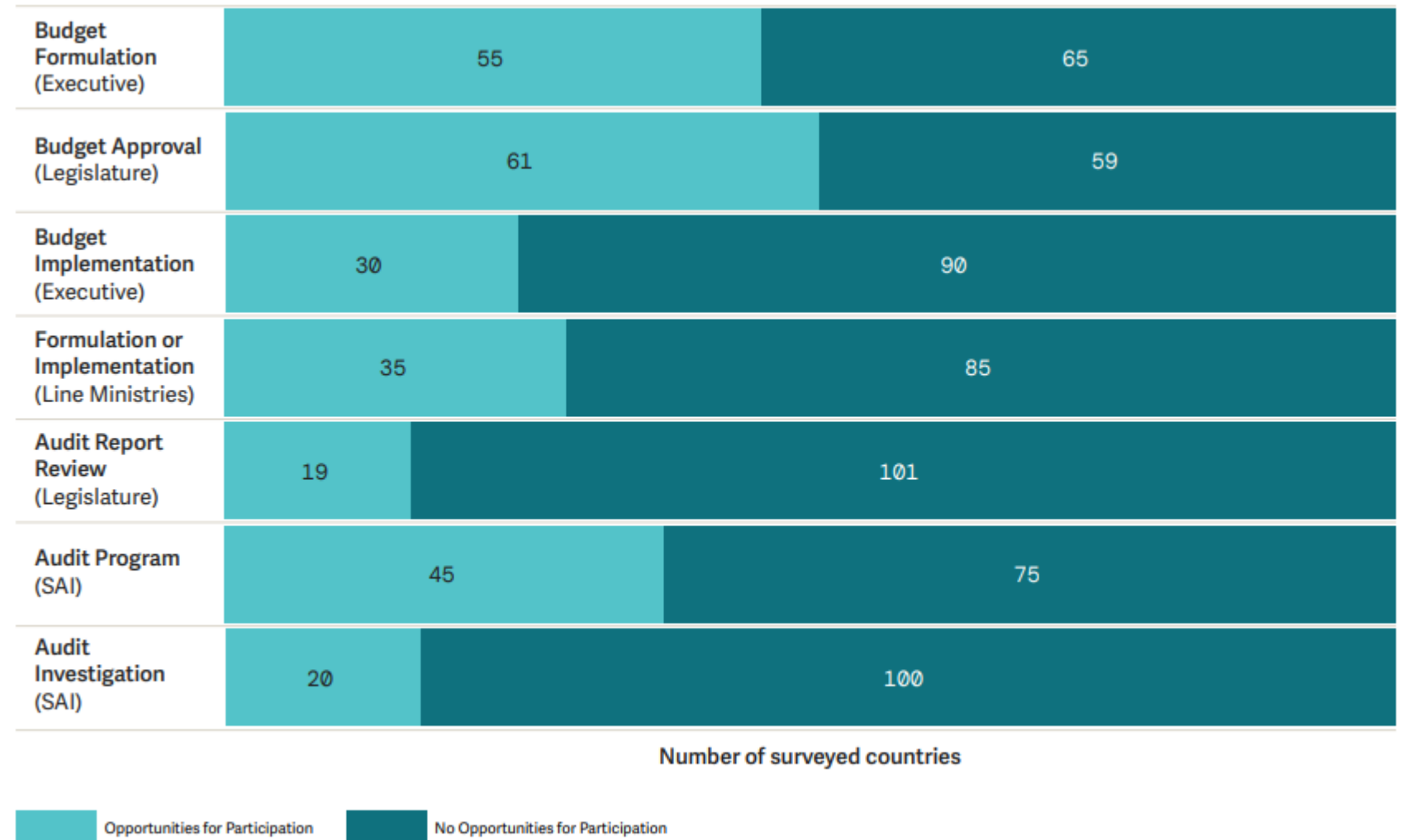
Challenges in Open Budgeting

In the results from the most recent Open Budget Survey 2021, we found:

- Transparency challenges for audit reports in some countries:
 - More than **1 in 3 countries** did not publish the audit report of government year-end accounts (44 countries out of 120 surveyed)
- Most governments are not under sufficient pressure to implement audit recommendations:
 - Only a few executives report to the public what they have done to address audit recommendations.

Challenges in Open Budgeting

Results from the Open Budget Survey show that fewer countries have opportunities for public engagement with the audit process



How Can We Improve?

Increases in Budget Transparency



Many governments are introducing innovative approaches to participation

- Centralized portals for service delivery complaints (Indonesia)
- New public outreach strategies (Argentina and Moldova)
- Increased representation from marginalized communities in budget consultations (South Korea)

Engaging with civil society during the audit process

Important shifts in SAI-civil society collaboration

- Inviting public engagement in identifying topics for the **audit program**
- Including citizen voices in specific **audit investigations**, who can bring the voice of underserved communities and evidence
- Involving the public and civil society in **amplifying audit recommendations** and findings



Fighting Chagas Disease in Argentina



Improving WASH in Sierra Leone's schools



*(Left) IBP partner, the **Budget Advocacy Network** interviews students at a primary school in Baw Baw Village about the lack of running water in their school, 2020. (Right) Pre-school students play around a broken well at school in Baw Baw Village, 2020.*

What can we do more of?

- 1) Collaborate to strengthen independence and capacity of SAls and stakeholders.
- 2) Recognize that SAls and CSOs bring different skills and approaches that can promote greater responsiveness from governments.



What can we do more of?

3) Bring in a wide range of stakeholders to support SAIs and CSOs in promoting greater accountability.

4) We are only scratching the surface in terms of engagement between SAIs and CSOs.

