



MODULE 7

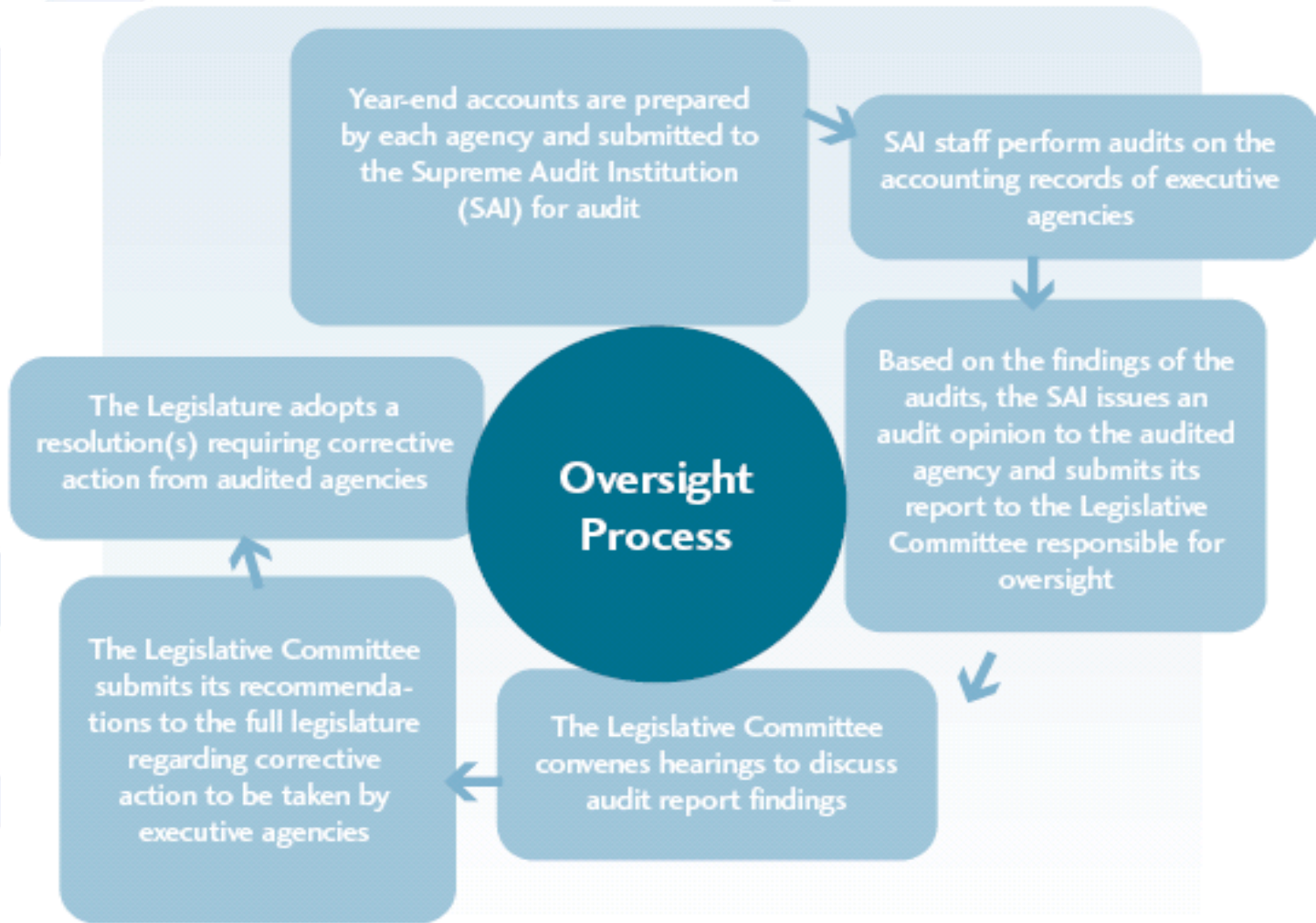
USING SECONDARY INFORMATION TO MONITOR BUDGET IMPLEMENTATION

Audit & Legislative Oversight



INTERNATIONAL BUDGET PARTNERSHIP
Open Budgets. Transform Lives.

THE OVERSIGHT PROCESS



MODELS OF AUDIT INSTITUTIONS

- Westminster Model: UK and Commonwealth Countries
- Judicial Model: Francophone Countries, Latin America
- Board Model: East and South-East Asia, Latin America

TYPES OF AUDITS

- Financial
- Compliance
- Value-for-Money



TYPES OF AUDIT OPINIONS

- Unqualified
- Emphasis of matter
- Qualified
- Adverse
- Disclaimer of Opinion

OVERSIGHT ROLE OF THE LEGISLATURES

- **Responsible to respond to audit findings**
- **Legislative Committees:**
 - **Public hearings**
 - **Reports and recommendations**
- **Debate and adoption of committee reports**
- **Corrective action**
- **Role differs depending on audit model**
- **Factors that undermine effective legislative oversight**
- **Factors that enhance legislative oversight**