

ATI Webinar:

Supreme Audit Institutions (SAIs) as accountability stakeholders for tax systems that advance the SDGs

28 February 2024 | 14:00 h – 15:30 h CET | EN, ES, FR, and POR

Background

The increasing importance of Supreme Audit Institutions (SAIs) as accountability stakeholders in tax and revenue matters is a noteworthy development in the realm of fiscal governance. While most SAIs have the mandate to audit public revenue and expenditures, they have traditionally focused on the latter. SAIs, however, can play a vital role in ensuring transparency, efficiency, and accountability in the collection and management of public revenue owing to their legal independence from the executive. Their engagement on the revenue side of public finances has become crucial in addressing various challenges related to revenue administration, revenue generation, and fiscal sustainability.

SAIs also play a critical role in advancing the Sustainable Development Goals (SDGs) by ensuring that revenue generated from taxation is allocated efficiently and effectively to support development priorities. Their audits help identify opportunities for increased domestic resource mobilisation (DRM), improved budget allocation to priority sectors, and the reduction of revenue leakages. Hence, SAIs are indispensable accountability stakeholders in the pursuit of financing the SDGs, thereby contributing to global development objectives. One example is the use of the [Public Financial Management Reporting Framework \(PFM-RF\)](#) where SAIs assess the ability of national PFM systems to support the SDGs and disaster preparedness.

The PFM-RF was developed by the African Organisation of English-Speaking Supreme Audit Institutions – AFROSAI-E, and has been piloted in several African countries as well as in Brazil. The tool is designed to comprehensively assess the efficiency and effectiveness of a country's PFM system. It encompasses an Excel-based assessment of PFM-processes examining both policy and administrative aspects. Key considerations on the tax processes side include evaluating the Ministry of Finance's steering of revenue policy development and its oversight over revenue authorities. The tool also assesses the revenue authority's contributions to tax policy development, management of compliance risks, taxpayer database integrity, and support for voluntary compliance. Moreover, it evaluates the appropriateness of revenue targets, tax dispute resolution effectiveness, oversight mechanisms, and revenue disclosure practices.

Objectives

Since SAIs can assess the efficiency and effectiveness of countries' PFM systems, including revenue administrations, this ATI webinar aims to shed light on the engagement of SAIs as accountability stakeholders on the tax revenue side of public finance. In doing so, it will host a presentation on the PFM-RF by AFROSAI-E. Further, it will bring the SAIs of two PFM-RF implementing countries to share their practical experiences on applying the tool and exchange with their peers on the benefits, challenges, and further implications of the PFM-RF to strengthen DRM. The ATI, thereby, fosters discussion and knowledge exchange between SAIs and stakeholders in tax processes ultimately strengthening their mutual understanding of their roles and opportunities to contribute to tax and revenue matters.

Agenda

14:00 – 14:05	<p>Welcome and opening remarks</p> <p><i>Fariya Mohiuddin, Senior Programme Officer, Tax and Policy (Global) - International Budget Partnership (IBP), and Co-Coordinator of ATI Consultative Group 4</i></p>
14:05 – 14:15	<p>Presentation of the AFROSAI-E-PFM-RF</p> <p><i>Edmond Shoko, Technical Advisor - African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E)</i></p>
14:15 – 14:30	<p>Country experience 1: Kenya</p> <p><i>Anthony Muriuki, Audit Manager, and Edna Mogaka, Senior Auditor - Office of the Auditor General (OAG), Kenya</i></p>
14:30 – 14:45	<p>Country experience 2: Brazil</p> <p><i>Paulo Malheiros da Franca Júnior, Director of the Audit Unit Specialized in Education, Culture, Sports, and Human Rights - Federal Court of Accounts (TCU), Brazil</i></p>
14:45 – 15:15	<p>Moderated panel discussion</p> <p>All speakers</p> <p><i>Moderated by Fariya Mohiuddin - IBP/Co-Coordinator CG4</i></p>
15:15 – 15:25	<p>Open discussion and Q&A</p> <p>All participants</p> <p><i>Facilitated by Fariya Mohiuddin - IBP/Co-Coordinator CG4</i></p>
15:25 – 15:30	<p>Conclusion and next steps</p> <p><i>Facilitated by Fariya Mohiuddin - IBP/Co-Coordinator CG4</i></p>

The ATI webinar will be held virtually on MS Teams with simultaneous interpretation into French, Portuguese, and Spanish. Please confirm your attendance by completing the [registration form](#).

Funded by



Facilitated by

