

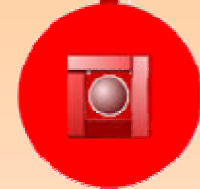
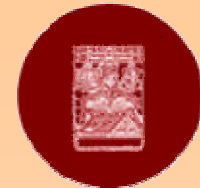


**V Jornadas/Conference**

LISBOA 2007

## **1st Working Session**

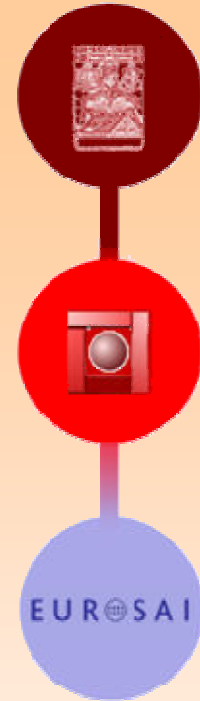
**“Presentation of accounts  
and accountability in the  
context of the fiscal  
sustainability”**

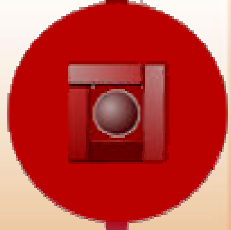
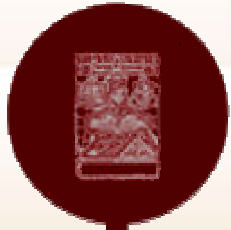


# Written Contributions to the 1<sup>st</sup> Sub-Theme :

**15 SAIs submitted country papers:**

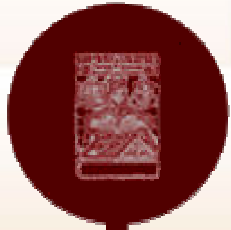
**Argentina, Brazil-Atricom, Chile,  
Croatia, Dominican Republic, El  
Salvador, Germany, Guinea-Bissau,  
Italy, Paraguay, Peru, Portugal,  
Spain, Switzerland and United  
Kingdom.**





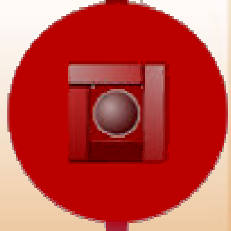
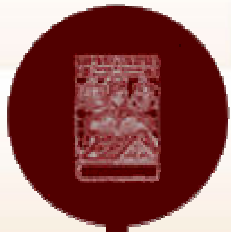
## SAIs referred public management reforms:

- **Renewal of public administration**
- **Development of IT systems**
- **Results oriented management models**
- **Stronger financial audit**



## ...and changes in public accounts:

- **Budget financial management on a modified accrual basis**
- **Financial statements according with the accrual budget**
- **A cost centre system**



## ...and changes in public accounts:

- **Presentation of accounts as part of an electronic governmental system**
- **Analytical accounting connecting management by objectives with costs incurred**

# Consequent changes in SAIs:

- **New areas to audit**
- **Sustainability perspectives in traditional audit activities**
- **Keeping up with new systems and procedures**
- **Building new resources, skills and methodologies**
- **Assessing accountability in new dimensions**



# Consequent changes in SAIs:

- **Stronger role of SAIs in assessing economic and financial balance of the public sector**
- **Need to use harmonised international accounting and auditing standards**

