



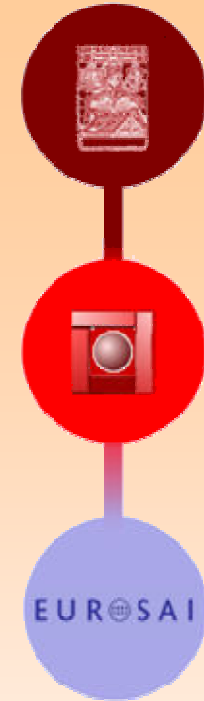
V Jornadas/Conference

LISBOA 2007

# V Jornadas/Conference

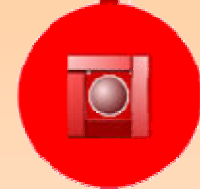
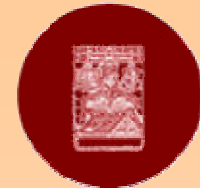
2nd Working Session

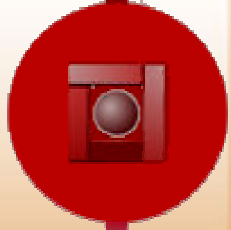
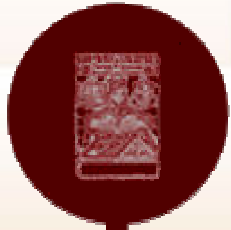
**“The SAIs Contribution to the  
fiscal sustainability of social  
sectors”**



## Written Contributions to the sub-theme :

- **There were 10 submissions of country papers to this session by the representatives of SAIs from Bolivia, Colombia, Cuba, Ecuador, Finland, Moldova, Peru, Portugal, Romania and Russian**

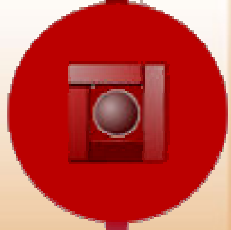
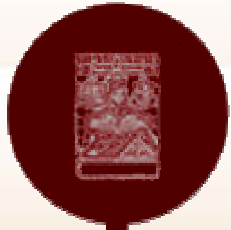




# The SAIs referred to sustainability reforms :

## Reforms of public pension systems

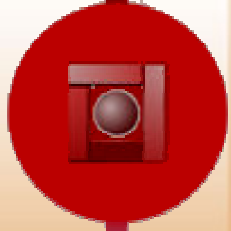
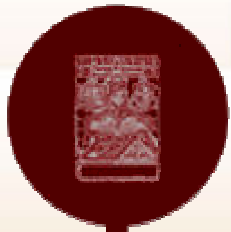
- Longer careers
- Defined contributions
- Connection of contributions to pensions
- Balance between assets and liabilities
- Funding alternatives



# The SAIs referred to sustainability reforms :

## Health and education reforms

- **Contributory financing schemes**
- **New management models**
- **Use of Public Private Partnerships**



EUROSAI

**The several SAIs shared experiences and presented cases on audits performed in social sectors**

# Examples of recommendations in social sectors' audits:

- Reduction of current expenditure
- Procedures to reduce tax evasion
- Correct evaluation of assets and liabilities
- Full and efficient use of funds and service providing capacity
- Use of cost and results analysis
- Development of new and better strategies to improve cover and quality of social reduction
- Improve monitoring of outsourcing contracts
- Mechanisms to reduce risk of corruption in social programmes



# Examples of recommendations in social sectors' audits:

- Procedures to ensure that social organizations participate in the process of auditing
- Integration between analysis of public policies and audit process
- Use of the pre and post analysis
- Use of macroeconomic studies by sector to support the activity of the congress

