

OUTLINE OF COUNTRY PAPER

**SUB-THEME 2: THE CHALLENGES FOR ENSURING TRANSPARENCY  
AND ACCOUNTABILITY IN SPECIFIC AREAS OF PUBLIC FINANCIAL  
MANAGEMENT**

1<sup>ST</sup> ASOSAI-EUROSAI JOINT CONFERENCE

*22 to 24 September 2011, Turkey*

**State Audit Office of Vietnam**

1. Trend of Public financial expenditure in the economy
2. Risk in the management of Public financial expenditure
3. The role of SAV in strengthening spending transparency and explaining accountability in the management of Public financial expenditure
4. The challenges for the SAV's audit activities in strengthening spending transparency and explaining accountability in the management of Public financial expenditure.