

SAI and Civil Society Engagement – Good Practices

CAPACITY BUILDING COMMITTEE
MAKITLA,KABELO

Table of Contents

Section 1 (Better informed citizens, better informed audits)	1
Argentina	2
Kenya.....	2
Nepal	2
Ghana	2
Section 2 (Increased Capacity/Impact through civil society participation in audits).....	4
Philippines	5
Section 3 (Better reach and impact of audit results).....	4
South Africa	5
Mexico	5

Executive Summary

Supreme Audit Institutions (SAIs) collaborate with stakeholders to enhance accountability and their audit work. Collaboration with citizens, and Civil Society Organisations (CSOs) as a bridge to citizens has come to be valued by some SAIs as a progressive way to engage stakeholders that have information that can enhance the work of SAIs. Over the past few years, discussions at different platforms within INTOSAI have confirmed the growing realization and need for SAIs citizens and CSO collaboration.

In 2020, the INTOSAI Capacity Building Committee held two webinars on the topic “**SA engagement with civil society**”. During the webinars, participants expressed a strong need for guidance on SAI-civil society engagement. As a result, a draft Framework for SAI-civil society engagement was developed and circulated to the INTOSAI community for comment in December 2020.

The draft framework was circulated for inputs and comments by SAIs within the INTOSAI fraternity. The framework outlines five benefit areas that SAIs can focus on to maximise their relationship with CSOs. The purpose of this document is to document best practices that was collected from published journals, presentations during engagement platforms, and survey results.

1. Enriched SAI audit planning owing to civil society insights – Better informed citizens, better informed audits

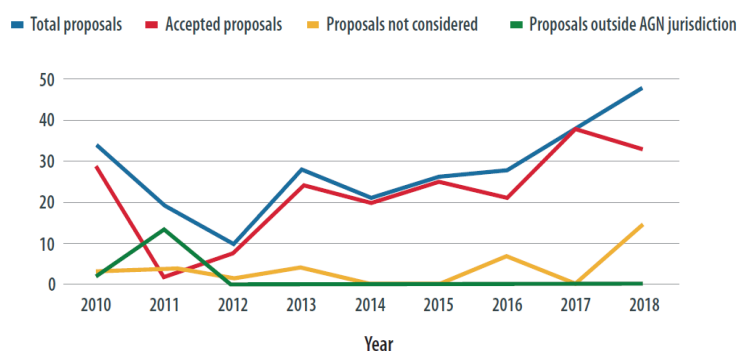
A. Argentina

Identifying programmes to be audited is a key planning process for all SAIs. The SAI of Argentina (AGN) has adopted the practice of inviting citizens' inputs to audits for the past two decades. The process of soliciting inputs has been institutionalised as a Participatory Planning (PP) practice. The PP process requires citizens to make proposals on public institutions or government departments that should be included in the annual audit plan.

The PP program was initiated to provide insights to the annual audit programme of the SAI. The inclusion of inputs acknowledges the experiences and knowledge of citizens and demonstrates AGN's responsiveness to issues that are relevant to the general public. The AGN initiated the program in 2003 through engaging with CSOs to submit proposals to be considered by the SAI.

The Practice to solicit annual inputs has been implemented by the AGN since 2010. The office reviews the methodologies from time to time and makes relevant adjustments to enhance the process. Consideration is taken by the SAI to ensure independence and illuminate the risk of producing bias products. The PP processes have benefitted the institution as it also provided an opportunity for SAI Argentina to review its mission.

Figure 3. The evolution of participatory planning proposals to the AGN (2010-2018)



B. Kenya

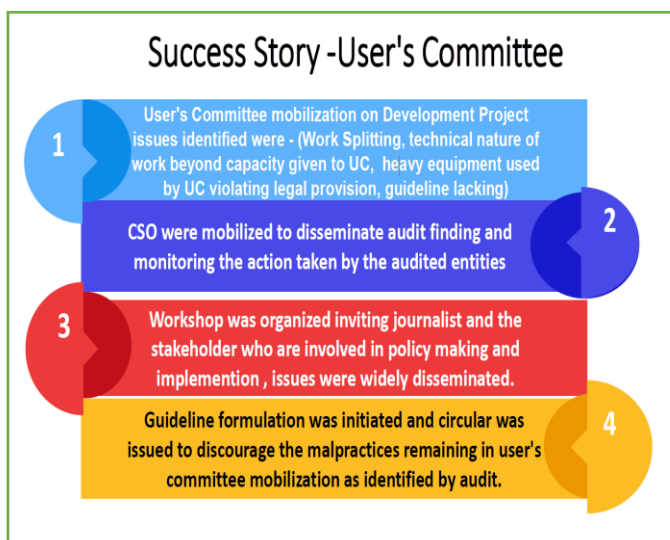
SAI Kenya has a Citizen Engagement Framework (CEF) which is used to identify the CSOs and stakeholders for our Citizen Accountability Audit (CAA). The CAA is used as a feeder for our Annual Audit Plan and can also issue stand-alone audits for stakeholders' consumptions. SAI Kenya has a CSO due diligence or risk management process to decide which CSOs they can cooperate or engage with.

The SAI plans to develop a citizen portal that will be used as a platform to engage and solicit inputs from citizens. Engagements with citizens purposefully target the right partners to ensure that the engagement process is inclusive and diverse. The SAI considers stakeholders' expertise, levels of influence and willingness to engage.

C. Nepal

Evolution of CSO engagements with Office of the Auditor General was adopted as a concept in 2013. The office initiated by organising round table discussions through conferences with CSOs. The process was formalised by developing a CSO Engagement Guideline and aligning it to the office's five-year strategic plan. Steering committee and working committee involving CSOs were constituted to coordinate the engagements.

The Office has identified areas of engagements where CSOs can make meaningful inputs. The audit planning phase is one of the key areas identified by the office to engage CSOs. The planning phase is used as an opportunity to solicit inputs from CSOs on key areas for performance audit and risk areas in financial audit. The office also uses the opportunity of their relationship with CSOs to collect feedback and evidence on the use of resources. CSOs are also used to collect evidence relating to impact of programs and service delivery-related feedback.



D. Ghana

On 21st May 2019, the Ghana Audit Service (GAS) launched the CITIZENEYE app, the first mobile application in Africa that allows citizens to report public service delivery issues to the Auditor General. The objective of the CITIZENEYE App is to enable the GAS to collect and analyse data that will feed into the planning and execution of public service audits in Ghana.

The public sector has become increasingly aware of the potential of data for improving service delivery. Data collected from the CITIZENSEYE app can be used to enhance the efficiency and effectiveness of the public sector, in helping to understand the needs of the citizens. During the live demonstration of the app, officials showcased how the app will provide citizens with the ability to provide feedback on a range of public service issues such as Infrastructure, Water and Sanitation or Education.

AFROSAI-E, with the support of GIZ's Good Financial Governance in Africa programme, started this initiative aiming at developing a digital tool for enhancing citizen engagement with Audit Institutions in Africa in 2017.

2. Better reach and impact of audit results – Increased capacity/impact through civil society participation in audits

E. Philippines

The SAI of the Philippines embarked on a process to include citizens participation in their audit processes as part of their innovation drive. Citizen Participatory Audit (CPA) is a mechanism for sharing of aspirations, goals and objectives between the SAI and citizens. The CPA is also a technique in conducting audits with citizens as members of the SAI's Audit teams. The SAI uses this platform to engage with citizens in the following key areas:

- Developing performance indicators
- Design and facilitation of competency building activities
- Policy formulations
- Simplification of audit reports
- Design of data gathering instruments
- Translation



The audit team follows a nine-stage procedure to implement the CPA methodology. SAI Philippines has institutionalised the CPA methodology in their strategy and a CPA management office has been established. The SAI has received recognition and awards from stakeholders for developing and successfully implementing the CPA initiative.

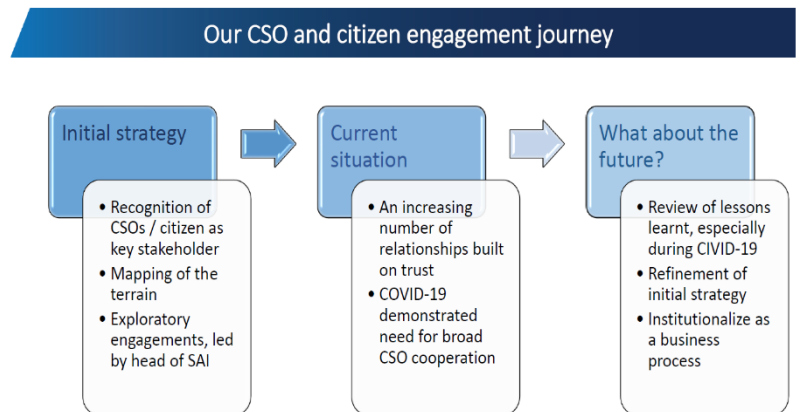
3. Improved dissemination of SAI reports and its key messages

F. South Africa

In the past ten years, the SAI of South Africa (AGSA) has adopted communication methodologies that ensures the dissemination of reports to citizens and other relevant stakeholders. In addition to publication of reports and sharing these on its website, methodologies for dissemination include informing citizens through a variety of media platforms, including social media, potentially amplifying the key audit messages. The AGSA stakeholder strategy allows the SAI to engage the following four categories of stakeholders:

- Those charged with governance
- Parliament
- The citizens and CSOs
- Media

In recent years, and especially during the Covid-19 pandemic, the AGSA has increased its engagements with citizens, and through CSOs as a bridge to citizens CSOs have come forward as a valuable source of first-hand experiences of government services, and as a potential source of information that enhances audit risk identification. The institution is currently building relations with a number of CSO to allow for broader cooperation in the future.



G. Mexico

In 2007, INTOSAI issued the Declaration on the Independence of Supreme Audit Institutions in Mexico City. Its Fifth Principle establishes that SAIs have the right and the duty to disseminate the results of their work and that they should suffer no interferences in that regard. Generally, audit reports are of such a technical nature that it makes it difficult for anybody who is not a subject matter expert to read them. This obstacle could be understood as an indirect violation of the right to access public information.

The Mexico SAI (Auditoría Superior de la Federación, ASF) signed an agreement with the Federal Institute for Access to Public Information to promote transparency in oversight functions. On April 2, 2006, the agencies signed an agreement intended to define joint activities in the field of transparency, access to public government information and superior oversight. Increased cooperation between ASF and public agencies has contributed to strengthening the transparency of the external oversight system.