



Access to  
Information Program

# Access to Public Information and Citizen Participation in Supreme Audit Institutions (SAI)

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WORKING PAPER

**Access to Public  
Information and Citizen  
Participation in Supreme  
Audit Institutions (SAI)**  
*Guide to Good Practices*

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2010

This work was carried out with the support of the Access to Information, Program of the World Bank Institute (WBI), through the financial support of the Spanish Government Trust Fund.

We are grateful to the International Budget Partnership (IBP), and especially Vivek Ramkumar, for their support. Part of the information in this document has been the result of the learning gathered at the International Seminar “Dialogue on Civil Society Engagement in Public Accountability” organized jointly by IBP and UNDSEA (United Nations Department of Economic and Social Affairs), in Manila, The Philippines, November 7-8, 2006. We also thank Aránzazu Guillán Montero, Jorge Romero León, William Reuben, Luis Fernando Velásquez Leal and Andre Herzog for their comments.

The analysis presented in this document does not reflect the official opinion of the World Bank or the Government of Spain, and is the sole responsibility of the author.

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# Foreword

For more than a decade, the Association for Civil Rights (*Asociación por los Derechos Civiles*, ADC) has been working actively to strengthen a legal and institutional culture that guarantees the fundamental rights of individuals in accordance with Argentina's National Constitution, international human rights standards and democratic values. Among other objectives, ADC aims to monitor and support the reform of those institutions of democracy of which an improved operation enables a greater protection of citizen's rights, such as the Judiciary.

At the beginning of 2008, ADC began a project to document various good practices and experiences from different Latin American countries related to access to information (ATI) and transparency of the State. More precisely, innovative experiences in regards to the Judiciary, Congress and Supreme Audit Institutions were identified. This was all done thanks to the valuable support of the Access to Information Program of the World Bank Institute (WBI).

In addition to acting as lead on the project on ATI and transparency of the State, ADC has been responsible for the particular research on good practices in the judicial systems of Latin

America. Our interest in this subject goes back several years. Since 2001, ADC has been actively working on the promotion of reforms intended to increase both the transparency and the participation of civil society in the operation of the Judiciary.

To conduct the research related to the Supreme Audit Institutions and Congress, ADC invited two expert organizations that are regional leaders in these matters, *Asociación Civil por la Igualdad y la Justicia* (ACIJ) (Civil Association for Equality and Justice)—from Argentina—and *Fundación Pro Acceso* (Pro Access Foundation)—from Chile.<sup>1</sup>

The result of this project is reflected in this series of three documents that are intended to serve as a reference for NGOs in the region, government officials, members of academia, and public policy experts. The papers were written by Álvaro Herrero and Gaspar López (ADC); Ezequiel Nino (ACIJ); and Tomás Vial Solar (*Fundación Pro Acceso*).

Lastly, we wish to thank the internal and external reviewers of the World Bank Institute for their valuable comments on the three documents. Any errors and omissions, however, are the sole responsibility of the authors.



# Introduction

External oversight agencies perform a fundamental role in monitoring the exercise of power in democratic regimes, especially in countries characterized by high corruption rates and inefficiency in public management. Despite their importance, however, they do not usually have strong links to society. Their reports do not receive the public recognition they deserve and the oversight agencies themselves are not usually perceived by civil society as places for participation. Nevertheless, in recent years, there have been increasing demands for these agencies to establish transparency, access to information, and citizen participation mechanisms in the work they carry out. This is intended to strengthen their control functions, increase the demand for accountability from public administration and thus enhance the credibility of governmental policies and programs.

Although we are still far from having oversight agencies that are close to the population and exhibit a high degree of citizen participation in the monitoring work that they perform, there are—in various countries—examples of

good practices in terms of access to public information and citizen participation that deserve to be publicized. Where there are experiences that can be replicated they should be adapted to the needs of each jurisdiction. This document highlights the importance of access to public information in these external oversight agencies and the consequent use of such information in the promotion of participatory mechanisms in the oversight work conducted by Supreme Audit Institutions. As evidenced in this document, such practices can be generated from the audit institutions towards society (*top-down*) as well as from society towards these agencies (*bottom-up*).

It should be noted that it is still too early to identify particularly successful practices, since in most cases these are incipient experiences that are currently being implemented, and began only a short time ago. Consequently, future assessment is needed. It is also worthwhile noting that the experiences compiled in this document come from various countries, with special emphasis in Latin America.



# Strengthening the Public Oversight System

The consolidation of democracies in developing countries requires appropriate accountability with regard to public resources. Corruption and inefficiency in the use of resources appear as a growing citizen concern. In the context of governance reforms that seek to strengthen transparency and accountability processes, there is a need to have external oversight agencies more involved in producing concrete results that are observable by citizens. In that sense, these agencies should take on new roles, because they have been considered to be eminently technical and beyond the reach of society.

This need is being recognized even by the oversight agencies themselves—which, as complex state agencies, usually display a more cautious approach to these types of transparency and participatory processes. Thus, at the end of 2007, the International Organization of Supreme Audit Institutions (INTOSAI)<sup>1</sup> indicated the need to “consider establishing working relationships with civil society organizations that participate in activities related to the development and use of key national indicators to expand the exchange of information and promote the various functions that each supreme audit institution may perform in connection with the development and use of the indicators with the aim of fostering government transparency, accountability and effectiveness.”<sup>2</sup> Consequently, it is an appropriate time to promote this type of

effort designed to strengthen the public control systems that characterize democratic regimes.

## 2.1 SAI Models

In this context, Supreme Audit Institutions (SAIs) represent a key component in what are generally complex public oversight systems. Depending on the institutional placement of the oversight agencies, it is possible to distinguish between two types of public control: external and internal. External oversight entities are not part of the organization to be audited, while internal control entities are those established within the various organizations that are the subject of control. Therefore, external control agencies tend to enjoy greater autonomy and, therefore, greater margin for collaboration with civil society.

Using this distinction as a basis, this document focuses on practices that make information public (that is, the dissemination of, and granting of access to, public information) and particularly on those that link SAIs and civil society organizations (CSOs). Such practices around SAIs as external control agencies present both difficulties that are related to rules (for example, the lack of an adequate regulatory framework) and others that are of an institutional nature (for example, the lack of institutional channels

to formalize the engagement between SAIs and CSOs). For this reason, it is necessary to promote and develop formal and informal instances that make it possible to foster these practices. This document examines a series of good practices with respect to access to public information and citizen participation, that are intended to promote a more effective external control of public actions, thus contributing to inclusive governance.

External audit agencies may be classified according to the branch of government to which they report.<sup>3</sup> A first model is characterized by the SAI reporting to the Legislative branch. In this case, the SAI presents the findings regarding its work to the Legislature (through specialized legislative committees), which uses this information to perform its functions of government oversight. This model may assume two forms of leadership: one headed by a single Auditor General in charge of the SAI, and another led by several auditors who are members of a multi-member body (Board of Auditors).<sup>4</sup>

In this model, at the end of each year the SAI's reports are submitted for examination by a legislative commission and, later, by the plenum of Congress, which issues recommendations on corrections to be made. The legislative committee, in turn, is responsible for monitoring compliance thereafter. While the single-person leadership model may favor a more expeditious operation, the multi-member Board of Auditors model is more deliberative and can accommodate different perspectives, although it runs the risk of resulting in a slower operation.

In a second model, the SAI reports to the Judiciary. In that case, the SAI members are judges (members of the Judicial Branch), who determine the legality of the administrative activities and may prosecute any officials who commit irregularities. This type of SAI does not usually conduct management audits.

Finally, in other cases, the SAI is autonomous. It is not a part of any government branch.

## 2.2 The Necessary Relationship between SAIs and CSOs

Although the functions of SAIs and CSOs are different in nature, the oversight actions they perform make it possible to establish spaces for cooperation. This section briefly presents some of the specific characteristics of both types of actors that can contribute to a complementary exercise of control functions. This description is only intended as an illustration, to show the possibilities of interrelation around external auditing.

SAIs have the duty of auditing budget execution and expenditure efficiency. In other words, the concrete functions of these entities include: (a) ensuring that funds go to the areas to which they have been allocated and that they have been used in an adequate and legal manner (legal and financial audits); and (b) that the agencies being audited have complied with the objectives that they agreed upon at the start of the cycle under examination (management audit).

CSOs, especially in developing countries with fragile public institutions, are gradually acquiring an increasingly important role in the institutional strengthening of their respective countries. One of the roles that they have been playing on a more frequent basis is that of monitoring the state through the social auditing of (or exercising social accountability over) government agencies.

It is evident that the respective roles of SAIs and CSOs can be mutually complementary. While SAIs have the obligation of auditing, CSOs take it upon themselves as a voluntary action.

Compared to CSOs, SAIs have a number of specific characteristics that indicate that they are

better placed for the performance of their auditing functions:

- Access to information: Due to laws and other regulations (along with offices in charge of promoting, disseminating and guaranteeing it), access to public information by citizens is gradually advancing in various states. However, SAIs have privileged access to government agencies and can require all the necessary information in an expeditious manner;
- Human and financial resources: In general, SAIs have at their disposal highly qualified personnel (accountants, lawyers, economists, etc.) to conduct the work with which they are charged; and
- Technical tools: SAIs usually have a greater technical capacity than CSOs to audit government agencies, although several CSOs are making progress in that direction.

For their part, CSOs also have distinct characteristics—different from those of SAIs—that enable them to strengthen the execution of external oversight:

- The possibility of using the information resulting from monitoring efforts for concrete advocacy actions;
- Greater closeness to service delivery and, hence, to the users;
- Sensitivity to the implementation of government programs in practice;
- Capacity to go beyond the time and procedural limits (predefined types of audit) that govern the work of SAIs; and
- A lower degree of bureaucratization.

Both types of actors, with different but complementary roles, can benefit from each other. Even more so, it may be asserted that they must interact. As previously indicated, CSOs do not

have the resources or the access to the valuable information available to SAIs. This material, included in the reports that the latter develop, can serve as a starting point from which CSOs may initiate the monitoring of public administration activities. Based on such information, CSOs can propose and demand changes, denounce public officials who may have committed corrupt acts, disseminate among public opinion specific issues that they detect in government and propose an informed and technical dialogue with public officials.

SAIs, in turn, can benefit from cooperation with CSOs, since it might not only improve the impact of the work the SAIs do, but also the quality of institutional oversight. At times, audit reports do not have sufficient impact on the governmental agencies in which irregularities are detected. External oversight systems are complex: SAIs only represent one link in a more extensive chain, of which legislative commissions, the National Legislature and various offices of the Executive are also part. Excessive bureaucracy and conflicting political interests usually conspire against the system working on its own. For that reason, there is a need for the participation of other stakeholders (judges, prosecutors, Ombudsmen, journalists and CSOs.) Through interaction with CSOs, SAIs could prevent their efforts from being thwarted. The irregularities they highlight in their reports have better chances of being remedied if there is pressure coming from stakeholders external to the public oversight system.

The SAIs, as entities responsible for the external auditing of public management, have progressively been entering the field of citizen participation and adjusting their institutional, legal and operational structures accordingly.

In Colombia, in 1999, the Office of the Comptroller General of the Republic (*Contraloría General de la República*, CGR) began a strategy called “Participatory Fiscal Control,” which

sought to promote citizen participation in fiscal control. This strategy has continued to be developed since then, both at the national level (CGR), and at the level of the Departmental and Municipal Comptroller Offices, which are accompanied by the CGR.

In the Latin America and the Caribbean region, the 4th General Assembly of the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS, by its acronym in Spanish), held in 1994, reported on the first steps taken in this area by Colombia's Office of the Comptroller General of the Republic. However, it was only one year later, at the 5th General Assembly of OLACEFS, which took place in Lima in 1995, that the possibility opened up for citizen participation in fiscal control "as a source of qualified and permanent information on the critical areas of public administration."<sup>6</sup>

In general terms, however, it may be stated that SAIs and CSOs do not interact with each other enough. On the one hand, CSOs fear that the relations they may establish with SAI officials might be misconstrued. On the other hand, SAIs fear that the neutrality and objectivity that is expected of their reports may be compromised if they maintain a collaborative relation with the CSOs. For that reason, SAIs are not usually open to the establishment of links outside government. In this respect, the sensitivity of SAIs control activities requires establishing measures to guarantee their objectivity and autonomy. It is important to have clear and well established procedures and timeframes that pro-

tect the confidential nature of certain stages in the investigation process, and insulate them from social or political pressures that could affect the diagnosis.<sup>7</sup> For that reason, it is necessary to have clear rules that determine stages and procedures for the granting of access to, or dissemination of, information related to auditing activities, while at the same time protecting the integrity and objectivity of the oversight process.

Within this logic, access to public information is fundamental in order to establish a framework in which greater participation exists. This document aims to present a survey of practices and experiences in which either civil society organizations or SAIs have worked to improve the relationship between SAIs and social auditing agents. These agents may contribute to the efficiency of the external auditing system, and consequently to an effective accountability on the part of public administration and improved governance.

The main experience being examined is that of Argentina, partially resulting from an ACIJ project on the national public administration's external auditing system. Initiatives implemented in other countries, mainly Latin America nations, that adequately illustrate different practices that can be undertaken to improve the efficiency of external control are also included.

What follows is a series of *good practices* to strengthen SAIs (and the external auditing system) through their interaction with CSOs. These good practices ought to be systematically incorporated into the operation of SAIs.

# Good Practices to Strengthen the External Oversight System

Both the dissemination of and access to public information related to control functions, along with the establishment of mechanisms for citizen participation, contribute to strengthening the external oversight system. This section presents a series of good practices in both areas, illustrated by examples of concrete implementation experiences, presented in boxes.

## 3.1 Improvement in the Information Related to External Oversight

In the field of dissemination and access to public information, four concrete practices are presented:

1. Dissemination of audit reports by SAIs;
2. Disclosure of institutional information related to the external audit system;
3. Dissemination to citizens of information about the process for selecting auditors, and the opening of such processes to participation;
4. Training citizens with regard to the external auditing system.

### 3.1.1 *Dissemination of Audit Reports produced by SAIs*

In 2007, INTOSAI issued the Declaration on the Independence of Supreme Audit Institu-

tions 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. The Sixth Principle stipulates, among other things, that SAIs are free to publish and disseminate their reports once they have formally been delivered to the corresponding authorities.

Broadly speaking, the dissemination and/or access to information regarding the work of SAIs face two challenges: i) the technical character of audit reports; and ii) the lack of communication mechanisms with other social stakeholders.

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. As is the case in various public areas, the technical nature of certain information should not prevent somehow making it accessible to citizens. As in the case of the Judiciary, which is increasingly being asked to explain their decisions in a clearer fashion (either by using a less formal language; through activities to explain them to the media and train the latter in relation to such decisions, or, in general, by having greater contact with citizens)<sup>8</sup> audit agencies should also improve the accessibility of the information they produce.

**Box 1. Argentina: a) Website to Disseminate Audit Reports****b) Summaries provided by the National Auditor's Office (Auditoría General de la Nación, AGN)**

- a) The union of audit institutions' personnel (APOC) created a website that is used to disseminate summarized versions of the reports generated by the various audits, which use plain language. The texts that serve as a basis for the summaries are the official AGN reports. That is, they are not "preliminary versions," "drafts," or any of the intermediate documents that are generated in an auditing process.

Through this service, the population may access the site or request to daily receive news related to the reports developed by the national or provincial oversight agencies. The portal also contains academic papers on external auditing systems and assessments of their functioning.

It is noteworthy that the union has undertaken this type of work; but it is also useful to understand that such an entity is another actor that has a concrete interest in strengthening the audit agencies. Typically those working within audit institutions are career professionals who have no ties to a specific administration, which makes clear the affinity they may have with initiatives seeking to enhance the independence and the impact of the SAIs work.

- b) Through its press department, the AGN sends journalists, Ombudsmen, CSOs and subscribers a bulletin explaining briefly and in a non technical language, the findings of the most important reports produced by the agency. This information contains a description of the objective of the corresponding audit, the period audited, the context in which it was carried out and the conclusions drawn from it. An example of such reports may be seen in [www.agn.gov.ar/informes/informesPDF2008/Ficha\\_021\\_08.pdf](http://www.agn.gov.ar/informes/informesPDF2008/Ficha_021_08.pdf). Asociación Civil por la Igualdad y la Justicia (ACIJ) promoted the dissemination of this bulletin and assisted the AGN in developing a wide database of contacts to disseminate the information.

\* [www.elauditor.info](http://www.elauditor.info)

Still, there is typically no formal information channel between the SAIs, the media and CSOs. Beyond the fact that, in general, SAIs do have press offices, they do not have institutional relations policies that consider other actors (beyond government branches to whom they must report) as major audiences for the information

they produce. For that reason, the press, communications and/or community relations offices of SAIs should more proactively seek to establish links with professional NGOs, community organizations, journalists (both from national and local media), Ombudsmen Offices, prosecutors and judges.

**Box 2. South Korea: Civil Society Advocacy Actions for a Full Dissemination of Audit Reports**

Until not too long ago, the Board of Audit and Inspection (South Korea's SAI) only publicly disclosed audit summaries. It held that audit reports were internal materials for the State, intended for corrective use. A group of politicians, CSOs and journalists formed a coalition to demand changing this practice. They asserted that the principle that should govern disclosure consisted of the fact that the state belongs to citizens in general, and therefore each individual constituting it has a legitimate interest in gaining access to the reports in which the performance of government offices is assessed. The coalition's pressure led to a change in policy, and currently the complete texts are published, with the exception of the material including "state secrets" or such matters that "if disclosed, could affect national security."

\* Pyun 2006.

**Box 3. Mexico: Agreement between the Supreme Audit Institution of the Federation (*Auditoría Superior de la Federación, ASF*) and the Federal Institute for Access to Public Information (*Instituto Federal de Acceso a la Información Pública, IFAI*) to promote transparency in oversight functions**

Both agencies report to different branches of government. While IFAI is a decentralized agency of the Federal Public Administration, ASF is an auxiliary agency of the Chamber of Deputies which enjoys technical autonomy. However, on April 2, 2006, they both signed an agreement intended to define joint activities in the field of transparency, access to public government information and superior oversight. The ultimate goal is to promote a culture of accountability. The press release issued by the two agencies recognizes that they both have a growing presence and influence in the country's public life and that, therefore, an agreement between them to improve access to public information related to the functions entrusted to the ASF represents a major step forward in external control activities. The agreement is innovative because it subjects the ASF to commitments with the agency specializing in these matters.

\* See in this regard: [www.ifai.org.mx/descargar.php?r+pdf/sala\\_prensa/publicaciones/communicados/2006/&a=ComunicaolFAI1010406.pdf](http://www.ifai.org.mx/descargar.php?r+pdf/sala_prensa/publicaciones/communicados/2006/&a=ComunicaolFAI1010406.pdf)

An example of improved availability and dissemination of information on the work of SAIs is provided by the Argentine National Auditor's Office, through its website and the publication of summaries of audit reports.

Next, the mobilization of segments of South Korea's civil society illustrates another kind of experience, which has served to promote the availability of information on the work of the oversight system.

### 3.1.2 Disclosure of institutional information related to the external audit system

Transparency regarding SAIs' structures, activities, and employees is also required. They are public organizations and, as such, they should be held accountable for their actions, and disseminate the information that they generate to the public in the broadest and most easily under-

**Box 4. Argentina: Court rulings to increase transparency in the work of the legislative commission that receives audit reports**

The Joint Accounts Review Commission (*Comisión Mixta Revisora de Cuentas, CMRC*), which reports to the National Chamber of Deputies and the National Senate, kept a policy of secrecy. It did not actively provide any type of information on its work. Furthermore, it refused the requests from CSOs for access to the minutes of its meetings, although that was provided for in the rules of Congress. At the same time, it also refused requests to access the Commission's meetings. After having submitted two requests to access the minutes of meetings without receiving an answer from the CMRC, ACIJ filed a legal action of *amparo* (which demands the protection of a constitutional guarantee) to receive the minutes of the past and future meetings. The courts ruled in ACIJ's favor and ordered CMRC to hand over the meeting minutes.

After another filing by ACIJ, in 2006, the courts instructed the CMRC to hold their meetings publicly and to announce the date, time and place of the meetings on the Internet.

After several requests for information made by ACIJ that received no answer, the CMRC published in the Senate's website its regulations, its budget allocation and execution, and the details indicating the dates of each of the transactions associated with the Investment Account (execution of the budget).\*

\*See in this regards [www.senado.gov.ar/web/comisiones/evenComi.php?nro\\_comision=100](http://www.senado.gov.ar/web/comisiones/evenComi.php?nro_comision=100).

stood fashion. The fact that they are oversight agencies does not exempt them from this requirement and, as the impact of their auditing work increases, there is a growing need for these entities to be transparent and independent from political power. This means that those who exert oversight (agents who monitor) should also be monitored and, to that end, they need to promote good governance measures. In this regard, CSOs can also play a fundamental role, promoting the transparency of such oversight agencies and subjecting those who exercise public control to scrutiny.

On the one hand, audit institutions should be included in the legislation on access to public information. Thus, at the request of any interested party, an SAI should provide appropriate, timely, truthful, and complete information, except for internal notes or data that could affect a person's privacy. An SAI should provide, among other pieces of information, data on its organization, staff, compensation of employees and officials, audit plans and status, decisions adopted by the auditor or board of auditors, and minutes of the meetings of the board of auditors.

In the oversight systems in which an entity different from the SAI is responsible for approving the reports it has produced, ordering measures or filing complaints on the basis of the information contained in them, and supervising compliance with the orders that are issued, it is vital for such institutional information to also be disseminated. In general, the focus is usually placed on the agency that produces the reports and not on the body that makes recommendations and has to verify compliance. For that reason, it is fundamental for both instances to be equally transparent and accessible.

In Mexico, increased cooperation between public agencies has contributed to strengthening the transparency of the external oversight system.

On the other hand, in Argentina, a greater transparency of the bodies to which the National Auditor's Office reports has also been promoted through court resolutions.

### ***3.1.3 Dissemination of information related to the Auditors' selection process to citizens and opening the process to participation***

Just as in the case of the Judiciary, where transparency and participation mechanisms are being adopted for the appointment of judges and officials,<sup>9</sup> it is also necessary for these transparency and participation mechanisms to exist in SAIs. To that end, the process should be as broadly disseminated as possible at all its stages. As suggested in the ADC document referenced above, the dissemination of information about the call for applications, the list of applicants, their background, tax situation, income and assets declarations, and so forth should be done through all possible means (Internet, official gazette, local and national newspapers, specialized journals). Thereafter, citizens should be provided with a time period in which to challenge candidacies, and present comments, observations and endorsements with regard to each. Prior to each appointment, a public hearing should be convened so that the body responsible for it may pose queries relative to any concern that might exist. At this hearing, time should be reserved for citizens to ask questions. These types of practices involve important elements regarding the dissemination of information about procedures and candidates, as well as elements of social participation in the processes related to the selection of SAI's authorities.

The experience of the Accounts Chamber in the Dominican Republic exemplifies the relevance of this practice.

**Box 5. Dominican Republic: Civil Society's Proposal on the Appointment of Members of the Accounts Chamber**

In July 2008, the Senate of the Dominican Republic removed one of the members of the Accounts Chamber. The rest of the members resigned in view of the possibility of suffering a similar fate. As a result, numerous Dominican CSOs urged that, given the seriousness of the events that gave rise to the removal and the resignations (claims of irregularities, corruption, and unjustified pay raises), it was necessary to design a transparent and participatory mechanism to appoint their replacements. The process should consider making the CVs of the candidates and their income and assets declarations publicly available. The CSOs also called on citizens, in general, to actively collaborate in the process to prevent a repetition of the events that had led to the replacement of the members of the Accounts Chamber.

*Source: Daily Hoy 2008*

### 3.1.4 Citizen training on the External Audit System

It is fundamental to expand public knowledge of the work of SAIs. Without it, access to public information and citizen participation will only involve the organizations that are professionally devoted to monitoring government activities. Although it is true that in times of little participation it is hard to attract attention to these types of institutions, the experiences described in the following section show that, when spaces become available to make concrete contributions, multiple interested parties emerge. However, in addition to opening up these spaces for information and participation, it is necessary to actively conduct training efforts regarding the subject matter. Such training should always ac-

company greater opportunities for participation.

As mechanisms for public information and participation are incorporated, various awareness-raising actions should be implemented to expand the target audience. There are different ways to conduct this sort of actions. The first step would consist in using general surveys about CSOs, which in general are already available. This will make it possible to identify a considerable number of thematic organizations that could take advantage of the information and participation arrangements in the context of SAIs. It is likewise useful to contact academic centers that conduct studies, research and field work with CSOs,<sup>10</sup> foundations dedicated to promoting CSO networks,<sup>11</sup> and the information networks CSOs may have set up to com-

**Box 6. Honduras: Training Activities Conducted by the Supreme Accounts Tribunal (Tribunal Superior de Cuentas, TSC)**

In the context of a project that was supported by the World Bank, the TSC implemented actions to improve its interaction with citizens. Thus, it organized informational meetings, participatory training workshops and conferences. The TSC created a Citizen Participation Directorate that is currently offering training modules on: the organization of the State, citizen participation and social auditing, access to information legislation, and participation in the Accounts Tribunal. They also initiated programs to engage citizens and civic organizations in institutional control. Around 1,200 citizens attended the public presentation of the results of the audits in each of the agencies that were audited.\*

*\*Tribunal Superior de Cuentas de la República de Honduras 2007/2008.*

municate among themselves.<sup>12</sup> In turn, it is necessary to adjust the language to the needs of the various types of organizations.

In Honduras, the Supreme Accounts Tribunal has promoted actions to make its procedures public and the training of citizens in the workings of the oversight system.

## 3.2 Opening Up the External Oversight of Public Administration to Citizen Participation

As mentioned in the introduction, access to public information and transparency in SAIs are a *sine qua non* condition to ensure the participation of various non-state actors in the external oversight system. But, at the same time, the participation in these public spheres contributes to the justification of access to information. They are two sides of the same coin, through which non-governmental stakeholders are able to exercise oversight over public administration. Therefore, as transparency and access to information are broadened, public participation mechanisms should be promoted. In other words, information is a necessary but not sufficient condition for effective control. For that reason, it is necessary to move forward with the design of appropriate methodologies for citizen participation in fiscal control, defining the principles, roles and scope of such participation, and introducing the necessary institutional adjustments, including innovations in the auditing techniques that are employed.

There are different ways of channeling such participation: creating channels to receive complaints; participatory processes for the selection of the agencies or programs to be audited; opening up the audits to suggestions, proposals and

comments; citizen oversight committees; participation in audit supervision; and actions to disseminate auditing activities.

At the same time, it is necessary to remain aware of the potential risks associated with the participation of CSOs in oversight activities. It is important, for example, for the selection of the audits to be carried out in compliance with objective priorities and relevant criteria, to prevent an inappropriate influence of individual interests.

This section presents good practices related to: i) the filing of citizen complaints to the SAIs; ii) social participation in the definition of SAI audits; iii) the establishment of coordinated audits and of citizen oversight committees; and iv) the supervision of compliance with the recommendations made by the SAIs.

### 3.2.1 The filing of citizen complaints

It is commonplace for citizens to make the assumption that in any government there are certain areas where irregularities and corrupt actions repeatedly take place. Such perception is damaging for the democratic system. If the assumptions are true, it means that there are agencies in which public resources are being inadequately invested. Even worse, such assumptions help foster an image of public officials as those who have no regard for the public good. Additionally, false assumptions contribute to unfairly creating an inaccurate image of public officials without the possibility of demonstrating otherwise. It should be noted here that criminal courts only act upon concrete reports of crime, which is not the case if there are only general assumptions of irregularities or inefficiency.

For these reasons, giving citizens the opportunity to file complaints, individually or through CSOs, and to request audits of areas over which suspicions are harbored represents an innovative

**Box 7. South Korea: Citizen Complaints Regarding Areas About Which They Harbor Suspicions**

South Korea's Superior Audit Office recently incorporated a system whereby citizens may request the conduction of certain audits in areas suspected of irregularities or corrupt actions. The system has been broadly disseminated in Korean society and has been receiving a growing number of requests. At the same time, a committee has been established to assess the quality of proposals brought forward by CSOs or citizens. Initially it was formed by four Auditor Generals and three civil society experts. Furthermore, the ratio of representation was later reversed (four members appointed at the proposal of citizens and three Auditor Generals), with the aim of making the system more open.\*

\*Pyun 2006.

way of strengthening democracy. Citizen complaints serve to channel social audit efforts that lack defined institutional channels, taking advantage of proximity to society, thereby enhancing the effectiveness of the control and oversight functions implicit in the SAI's mandate. SAIs—which as an indispensable prerequisite need to maintain full autonomy *vis-à-vis* the Executive Branch, as indicated in the Declaration of Mexico City on SAIs' Independence by INTO-SAI—will have to take into account some of these complaints and proceed to examine matters that would otherwise simply remain in the realm of public perceptions.

In this respect, South Korea has established a system whereby citizens may request that specific audits be conducted in areas about which they harbor suspicions.

Likewise, in Peru, a mechanism to present complaints to that country's Comptroller General of the Republic has been established.

**3.2.2 Participation in the selection of agencies or programs to be audited**

In a manner similar to that indicated above, it is desirable for the selection of audits not to take place behind closed doors, but rather by taking into account citizen concerns, generally based on recommendations made by intermediary organizations. CSOs have valuable information derived from the work they carry out. As these organizations progressively develop, they become diversified and specialized in thematic areas. Thus, with increasing frequen-

**Box 8. Peru: Complaints Reception Service at the Office of the Comptroller General of the Republic**

In 2003 the SAI passed a resolution establishing a mechanism that can be used by citizens (individually or through organizations), officials, and servants to exercise the right to file complaints before the Office of the Comptroller General. Pursuant to the agency's resolution, the target of the complaints can be actions or operations that are suspected as a result of acts or omission related to the undue, illegal, or inefficient management and/or use of State assets or resources. The agency is banned from disclosing data or information that could endanger the complainant. Once the admissibility of the complaint has been determined, the agency is obliged to process it and verify the facts. The Comptroller is required to communicate to the complainant the results of the process. As per the resolution itself indicates, as a result of this mechanism, the Comptroller will benefit from the participation of civil society.\*

\*Resolution of Peru's Office of the Comptroller General No. 443/2003, December 31, 2003

**Box 9. Argentina: Participatory Process to Select Agencies or Programs to be Included in the Annual Audit Plan**

In 2005, the President of the National Audit Office (*Auditoría General de la Nación*, AGN) informally implemented an initiative through which the CSOs that had maintained some kind of relationship with the agency were called to become part of a process whereby they could petition for the inclusion of programs or agencies in the annual audit plan. The first meeting included a presentation of the initiative and an official of the institution gave an introduction to the external oversight system and the type of audits that were carried out, and detailed the type of proposals that could be presented by the CSOs. At the same time, he made himself available to respond to any concerns that might emerge on the part of the organizations between that time and the second meeting, when the organizations could submit their proposals. At the second meeting, the representatives of the CSOs presented the proposals they had prepared. The AGN officials made an assessment of each and explained whether, based on technical reasons, the initiative was feasible, whether it was already included in the plan for the following year, whether the agency had already been audited in the immediately preceding years, or if the proposal needed to be redrafted. After these observations, the proposals were presented to the Board of Auditors, who decided on their inclusion in the future plan. One of the most visible results of the process consisted in the introduction of an analysis of accessibility for people with physical disabilities to the buildings of each of the agencies to be audited. This proposal was presented by a CSO devoted to promoting the rights of people with disabilities. It should be noted that the AGN had promised the attendants that it would provide written feedback related to the assessment of each proposal, but failed to comply with this commitment. Such a document would be recommendable in the context of these types of experiences, because it represents a response to the petitions filed and a justification regarding those that were turned down.

cy, in regard to each public issue being debated, the specialized opinion of a CSO devoted to the issue of reference is sought. This is not only the case with the mass and community media, but it is also frequent in the case of legislative committees, academic events and even in the courts through the institution known as *amicus curiae* (friends of the court). For the same

reasons, it is valuable to incorporate CSOs in the mechanisms related to the selection of audits to be undertaken. It is a way of opening the process to society, taking into account the concerns arising and improving the channels of participatory democracy.

This type of practice may be illustrated with the following example of the AGN in Argentina.

**Box 10. Honduras: Citizen Collaboration with the Work of the Superior Accounts Tribunal**

According to the Superior Accounts Tribunal itself, the experience of engaging citizens and civil organizations in the agency's audits between August 2007 and March 2008 had very satisfactory results. A recent quantitative assessment indicated that such participation made it possible to detect 186 internal control deficiencies and make 199 management and 23 legality recommendations. Furthermore, 41 findings generated 155 civil liabilities for over US\$1.6 million; representing 64 percent of the total detected by the Superior Accounts Tribunal.

According to the Tribunal, "the establishment of effective and dynamic relations between institutional oversight and citizens implies, on the part of the auditor, adopting an attitude sensitive to dialogue, as well as a broad disposition towards an understanding of the social issues underlying the services delivered by the agencies that are audited"\*

\*See [www.tsc.gob.hn/PDFS/PARTICIPACION%20CIUD/proyecto\\_balance%20pdf.pdf](http://www.tsc.gob.hn/PDFS/PARTICIPACION%20CIUD/proyecto_balance%20pdf.pdf)

### 3.2.3 Coordinated Audits and Citizen Oversight Committees

This is a mechanism whereby groups of citizens become actively involved in audit processes. For example, a CSO may propose that a multi-member body, made up of renowned experts in the subject-matter to be addressed, jointly participate along with the auditors that will conduct the investigations within a certain agency or program. In this way, a valuable interaction takes place between public servants and qualified professionals coming from non-governmental sectors, also achieving an improved control of the audited agencies and the strengthening of the SAIs.

Citizen participation in Honduras has contributed to strengthen the auditing efforts conducted by the Superior Accounts Tribunal through coordinated audits.

Likewise, in Colombia, citizen oversight committees allow the exercise of an autonomous oversight of public management.

### 3.2.4 Participation in the monitoring of compliance with audit recommendations

The Seventh Principle of the Declaration of the City of Mexico on SAIs' Independence (issued by INTOSAI in November 2007) establishes that there should be effective mechanisms in place to monitor the recommendations from the audits. In addition to the requirement for them to send their reports to the body responsible for their examination (Congress or the Judiciary, in accordance with the SAI models previously described), the Declaration notes that SAIs should have an internal mechanism to monitor compliance with the recommendations includ-

#### **Box 11. Colombia: Citizen Oversight Committees in the Office of the Comptroller General of the Republic (*Contraloría General de la República, CGR*)**

Article 270 of the National Constitution establishes that the "The Law will organize the ways and systems for citizen participation to take place in a manner that allows for oversight of public management at the various administrative levels and regarding its outcomes."

Two laws (passed in 1994 and 2003)<sup>\*</sup> regulated the concept of 'citizen oversight committees,' which are democratic forms of representation that allow citizens and various community organizations to exercise oversight on public management processes involving administrative, political, judicial, electoral, and legislative authorities. To be eligible, a committee must have members with the technical skills required to undertake particular projects (lawyers to examine contracts, engineers to evaluate constructions, and so forth).

From 1999 (the year when the Citizen Participation in Fiscal Control Program was launched by the CGR) to 2003, the CGR promoted the Citizen Oversight Committees (*Comités de Vigilancia Ciudadana, CVC*), as a form of citizen audit.<sup>§</sup> Later, with the passing of Law 850 in 2003, the possibility opened up for Citizen Oversight Committees to apply to the CGR, through an exceptional way of control (control exercised over territorial resources), for conducting audits of departmental or municipal agencies that manage national resources. Currently, the Citizen Oversight Committees contribute to the audits processes performed by the CGR through the filing of complaints.<sup>†</sup>

\* Law 134 of 1994 and Law 850 of 2003.

§ Velásquez Leal 2002.

† Participatory Fiscal Control is constituted by five components: Information, Training, Organization, Coordinated Audits and Complaints Reception System ([www.contraloriagen.gov.co](http://www.contraloriagen.gov.co))

ed in their audit reports. It is, evidently, an appropriate measure, given the failures detected in the diagnosis that are undertaken regarding the external audit systems.<sup>13</sup> In this sense, the role

that civil society can play in following up on the implementation of the recommendations is fundamental.<sup>14</sup>

# 4

## Table: Summary of Good Practices

	Practices	Experience 1	Experience 2
<b>Improvement in the information related to the external oversight system</b>	Dissemination of the audit reports produced by SAs	Website developed by the union of audit agencies ( <a href="http://www.elauditor.info">www.elauditor.info</a> ), (Argentina)	Digital Bulletin of the National Audit Office (Argentina)
	Disclosure of institutional information related to the external audit system	Agreement between the Superior Audit Office of the Federation and the Federal Institute for Access to Public Information to promote transparency in the oversight function (Mexico)	Transparency in the work of the legislative commission that examines audit reports (Argentina)
	Dissemination of information related to the Auditors' selection process to citizens (and opening the process to participation)	Civil society's proposal on the appointment of members of the Accounts Chamber (Dominican Republic)	
	Citizen training on the external audit system	Training activities conducted by the Superior Accounts Tribunal (Honduras)	

(continued on next page)

	Practices	Experience 1	Experience 2
<b>Opening Up to citizen participation in the external oversight of public administration</b>	Opening up to the filing of citizen complaints before the SAI	Citizen complaints regarding areas over which they harbor suspicions (South Korea)	Complaints Reception Service of the Office of the Comptroller General of the Republic (Peru)
	Participation in the selection of agencies or programs to be audited.	Annual participatory process for the selection of agencies or programs to be audited (Argentina)	
	Coordinated audits and Citizen Oversight Committees	Citizen Oversight Committees in the Office of the Comptroller General of the Republic (Colombia)	Citizen participation in the auditing efforts of the Accounts Tribunal (Honduras)
	Participation in monitoring compliance with audits' recommendations.		

Source: Author.

# Final Observations

The practices and experiences regarding access to information and citizen participation that are reviewed in this document reflect a certain progress towards strengthening the control system, something that is indispensable for inclusive governance. However, the survey also indicates that states have not taken concrete steps, but rather isolated measures that only form a picture—even if incomplete—when seen in combination with the measures that have been taken by others. Experience also shows that political powers have no incentive to produce comprehensive reforms. The worst-intentioned officials fear becoming the target of scrutiny, and those that are well-intentioned are concerned about a greater bureaucratization of public management. As a consequence, measures toward openness and transparency are usually only taken when serious effects emerge as a result of poor practices and, consequently, cause a public outcry for change. For example, the latest political crises in Latin American countries have shown to be favorable opportunities for the adoption of transparency and participation rules.

The international community may provide an adequate context to achieve greater progress. In that framework, international organizations such as INTOSAI—and the respective regional organizations—are fundamental players to continue promoting changes. The same applies to the international treaties against corrup-

tion. Undoubtedly, a strong international movement is a critical resource that citizens have to promote positive changes in local contexts that lack adequate incentives.

Consensus is increasingly growing within the global community on the relevance of SAIs, their transparency and the need to be open to citizen participation. Some of the good practices mentioned in this document are, precisely, the result of the work of different CSOs and international institutions. Undoubtedly, this is the road to be traveled, only at a faster pace.

This document presents a series of good practices designed to strengthen external audit systems. As indicated in the introduction, the collaboration between SAIs and CSOs is an area of development that is only beginning to receive the attention it merits. In this sense, there are a series of issues that would benefit from further research and analysis. Among those that demand a more complete understanding, the following can be listed:

- Evaluating the impact of the various practices and collaboration mechanisms between SAIs and CSOs that were examined.
- Analyzing the relationship between transparency and participation in the external audit system.
- Examining whether any of the external audit models (legislative, judicial, autonomous)

- is more effective in creating channels for access to public information and civil society participation in regards to SAIs.
- Examining the impact of access to public information laws on the opening of the SAIs in practice.
  - Investigating the conditions that facilitate transparency and social participation in SAIs.

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# Endnotes

<sup>1</sup> The original version of this document was published, in Spanish, in 2009.

<sup>2</sup> For more information, see the organization's website at [www.intosai.org](http://www.intosai.org).

<sup>3</sup> INTOSAI 2007.

<sup>4</sup> Ramkumar 2007b.

<sup>5</sup> González de Rebella 2005.

<sup>6</sup> OLACEFS 2004.

<sup>7</sup> There is a real tension between the secrecy required to conduct certain stages of oversight activities and the importance of social participation in them. There should be mechanisms to establish clear rules to increase transparency in oversight activities without raising questions about the objectivity of the process. The handling of sensitive and confidential information should be submitted to known and predictable rules.

<sup>8</sup> Herrero and López 2008.

<sup>9</sup> Herrero and López 2008.

<sup>10</sup> See, for example, in Argentina, the postgraduate course in civil society organizations organized by the University of San Andrés, Torcuato Di Tella Universi-

ty and CEDES, at [www.utdt.edu/ver\\_contenido.php?id\\_contenido=181&id\\_item\\_menu=823](http://www.utdt.edu/ver_contenido.php?id_contenido=181&id_item_menu=823).

<sup>11</sup> See, for example, the work of the Avina Foundation, at [www.avina.net](http://www.avina.net).

<sup>12</sup> In Argentina, see Red Infocívica, at [www.infocivica.org.ar](http://www.infocivica.org.ar).

<sup>13</sup> See, for example, ACIJ 2005.

<sup>14</sup> As indicated in Box 6, the Superior Accounts Tribunal (Tribunal Superior de Cuentas, TSC) of Honduras designed a methodology to involve citizens and civil society organizations in monitoring the recommendations for improvement as a result of a pilot project which included eight audits involving citizen participation in the education, health, municipalities and infrastructure sectors. This methodology was adopted through a formal signing (in a public event) by citizens, the audited agency and the TSC. Currently, citizens and their organizations and the TSC, through the Directorate of Supervision and Monitoring, monitor the implementation of the recommendations that are formulated as part of this exercise.

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