Supreme Audit Institutions and Stakeholder Engagement Practices

A Stocktaking Report

September 2014

Table of Contents

Abbreviations

ACIJ	Asociación Civil por la Igualdad y la Justicia, Argentina.
AFROSAI	African Organisation of Supreme Audit Institutions
AGN	Auditoria General de la Nacion (National Audit Office)
ARABOSAI	Arab Organisation of Supreme Audit Institutions
ASF	Auditoria Superior de la Federación
ASOSAI	Asian Organisation of Supreme Audit Institutions
BPK	Badan Pemeriksa Keuangan (Indonesian Supreme Audit Board)
CAROSAI	Caribbean Organisation of Supreme Audit Institutions
CSO	Civil Society Organization
CGR	Contraloria General de la Republica (General Comptroller Office)
EUROSAI	European Organisation of Supreme Audit Institutions
GAC	World Bank's Governance and Anti-Corruption Strategy
IBP	International Budget Partnership
ICTs	Information and Communication Technologies
IDI	INTOSAI Development Initiative
INTOSAI	International Organization of Supreme Audit Institutions
ISSAI	International Standard of Supreme Audit Institutions
KPK	Komisi Pemberantasan Korupsi (Indonesian Corruption Eradication Commission)
MENA	Middle East and North Africa
NCA	Netherlands Court of Audits
OAP	Operational Action Plan
OECD	Organisation for Economic Co-Operation and Development
OGP	Open Government Partnership

OLACEFS	Organización Latinoamericana de Entidades de Fiscalización Superior
PASAI	Pacific Association of Supreme Audit Institutions
SAI	Supreme Audit Institution
SNAO	Swedish National Audit Office
TCU	Tribunal de Contas da Uniao
UNDESA	United Nations Department of Economic and Social Affairs
UPC	Unidad de Prensa y Comunicaciones (Media and Communication Office)
WGVBS	INTOSAI Working Group on the Value and Benefits of SAIs

Executive Summary

Supreme Audit Institutions (SAIs) are independent oversight institutions which are critical components of national accountability systems. SAIs have increasingly recognized the importance of demonstrating relevance to citizens and other stakeholders by being responsive to changing environments and emerging risks, communicating effectively with stakeholders, and being a credible source of independent and objective insight and guidance to support beneficial change in government and public entities. Engagement with citizens and other external stakeholders can strengthen SAIs' capacities and effectiveness in holding governments to account for the use of scarce public resources and for performance on stated objectives.

This stocktaking report provides SAIs, policy makers and other public management practitioners with a clear and comprehensive synthesis and analysis of progress to date in the approaches SAIs use to engage with citizens and other external stakeholders. It aims to help understand SAI engagement, and to take a first step to identifying engagement approaches and instruments and in evaluating their results.

The report is based on the analysis of 32 SAIs. The sample cuts across different regions and income levels and covers a wide range of political/legal contexts as well as a diverse range of engagement instruments and tools. Fifteen cases are from OECD countries and 17 from non-OECD countries. Nine cases are from Latin America and the Caribbean, eight from Europe, four from Africa, three the Middle East and North Africa, three from Asia, three from the Pacific, and two from North America.

The discussion of SAI engagement initially focused on a one-way information-flow between SAIs and stakeholders. However, the focus has changed to emphasise the importance of more sophisticated relationships which involve two-way flows of information. There are two approaches for engagement. Transparency mechanisms refer to practices developed by audit institutions to disclose information on their functioning and the results of audits. Participatory mechanisms are instruments for co-operation and two-way exchanges which can involve either consultation or collaboration.

This report analyses SAI engagement by focusing on several dimensions. The dimension on environment and enabling conditions concerns the main opportunities and bottlenecks faced in strengthening engagement with stakeholders (e.g. SAI independence, linkages with other accountability bodies and legal immunity, and issues of capacity in developing and implementing an engagement strategy). The element on mechanisms and instruments considers not only the different types of instruments used to engage stakeholders at different stages of the audit cycle, but also the rationale and goals of SAIs in engaging stakeholders and how the achievement of these goals can be objectively measured. The third dimension focuses on the benefits and costs encountered by SAIs in engaging stakeholders at different stages of the audit cycle. Finally, the analysis considers the risks in engaging stakeholders and the mitigation strategies applied, as well as the emerging results and impact of these engagement mechanisms and how these can be evaluated in relation to the intended goals.

The results of the analysis indicate that mechanisms for engagement between SAIs and external stakeholders have multiplied in the last years. However, engagement is still more common with citizens and civil society than with other actors (such as the media or parliaments). Transparency mechanisms have become widespread, in particular the disclosure of institutional information and audit reports through institutional websites, and more targeted forms of communication are being implemented. In contrast, participatory practices are still scattered, and tend to be specific and less institutionalised. Only complaint mechanisms and the engagement of experts have become commonplace. Moreover, while participatory mechanisms tend to be inclusive, they are not necessarily representative.

While there is no conclusive empirical evidence on how environmental and institutional factors create opportunities and bottlenecks for citizen engagement, preliminary research suggests that: (1) the model of SAI could be related to the form and venue where participation takes place; (2) political culture and tradition of social accountability may condition the legitimacy and acknowledgment of the need to engage stakeholders and citizens' willingness to cooperate with SAIs; (3) SAIs with more autonomy and capacity are more likely to adopt and implement transparency and participation mechanisms, while SAIs with less capacity may have more incentives to do so; (4) strong commitment by SAIs authorities will likely strengthen engagement but also creates institutionalization challenges; (5) the incentives, willingness and relative capacity of other actors can also influence the adoption and results of engagement practices; (6) the quality of linkages with other accountability institutions often dictate the forms of SAIs engagement and with which actors; (7) donors and SAI organizations can promote specific forms of engagement through knowledge sharing and technical support.

The goals of engagement practices are rarely made explicit by SAIs. They frequently do not reflect clear strategic priorities, but rather more general or contingent goals. While implementation is crucial for achieving the intended goals, the dissemination of information about engagement mechanisms is generally insufficient and the follow up to citizen inputs is still weak. The institutionalisation of engagement approaches varies widely, has advanced only recently, and is incremental.

Detailed information about the costs of engagement practices is scarce. While training and staff costs are usually identified, other costs are rarely stated explicitly. The use of Information and Communication Technologies (ICTs) reduces the costs significantly, but some practices also require hiring or reassigning staff, formalizing new procedures, and the creation of new offices, among other costs. The costs of participatory practices tend to be distributed between the SAI and its counterparts, frequently with donor support in developing countries.

The choice of engagement mechanisms adopted by SAIs also depends on their actual and perceived risks. The main risks identified include undermining SAIs' independence, objectivity and credibility; delays and higher costs of the audit process; work overload; participatory fatigue; bureaucratic resistance, and difficulties in measuring progress. Generally, the auto-evaluation of engagement approaches has been overlooked, and the development of indicators is very limited. The few indicators available tend to focus on outputs and the implementation of processes and activities, rather than impact or

outcomes. Some promising efforts for incorporating engagement practices into more ambitious evaluation frameworks are under development.

These findings suggest that it is important to focus on some areas where there are significant gaps on what we know about SAIs' engagement practices and on how engagement mechanisms are designed and implemented. Of particular interest is the analysis of participatory mechanisms and the critical conditions that explain their effective implementation, as well as the factors that may contribute to their wider adoption.

1. Introduction

Public sector auditing plays a key role in promoting the accountability, effectiveness and transparency of the public administration and in strengthening trust in government. Supreme Audit Institutions (SAIs) are (or should be) mandated to act in the public interest and "ensure that government and public entities are held accountable for their stewardship over, and use of, public resources" (ISSAI 12). The auditing of government and public entities "focuses the minds of custodians of the public purse on how well they use public resources" (ISSAI 12, Preamble) and on possible corrective measures they can take, because managers of public funds are aware that their actions can be scrutinised by auditors. Public sector auditing can not only help managers of public funds, but also all those charged with public sector governance, citizens and other stakeholders,[1] by providing them with information to effectively hold their government accountable for results. Therefore, an independent and trustworthy SAI is an essential component of a democratic system (UN Resolution A/66/209).

It is increasingly recognized that both formal accountability institutions (including SAIs, Parliaments, Ombudsmen, etc.) and civil society are important agents of development (OCDE 2008).[2] SAIs are important actors in improving financial governance and discouraging corruption and mismanagement in the public sector (Santiso 2009). They ensure the proper use of public resources and the execution of administrative activities, oversee government finances, improve transparency and accountability in the budget process, and communicate relevant information to both public authorities and citizens (Dye and Stapenhurst 1998; Wescott 2013). In parallel, civil society organizations (CSOs) and other actors on the "demand-side of governance" (such as the media, research organizations, and the private sector) have been recognized as playing important roles in promoting effective governance by pushing for greater transparency and accountability of public institutions, and increasingly, by using ,analysing, re-engineering, disseminating, and acting on such information.

The extent to which SAIs are able to make a difference in the lives of citizens depends on their ability to (i) strengthen the accountability, integrity and transparency of government and public entities; (ii) demonstrate ongoing relevance to citizens and other stakeholders, which entails being responsive to changing environments and emerging risks, communicating effectively with stakeholders, and being a credible source of independent and objective insight and guidance to support beneficial change in government and public entities; and (iii) be model organisations that lead by example by ensuring appropriate transparency and accountability and good governance of SAIs themselves, and striving for service excellence and quality (ISSAI 12).

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[1] Stakeholders can be defined as a person, group, organization, member or system that can affect or can be affected by the actions, objectives and policies of government and public entities. See ISSAI 12, 4.

[2] The increased donor focus on accountability has developed in parallel with concerns about aid effectiveness. In 2007, The World Bank's Governance and Anticorruption Strategy (GAC) explicitly emphasized accountability. The Accra Agenda for Action indicates that "donors will support efforts to increase the capacity of all development actors – parliaments, central and local governments, CSOs, research institutes, media and the private sector – to take an active role in dialogue on development policy and on the role of aid in contributing to countries' development objectives" (Op. cit., 16).

While many SAIs have started involving citizens and other stakeholders through the use of transparency and participation mechanisms, these experiences have not been recorded in any systematic way. There is limited cross-country information about SAIs' engagement practices as a basis for enhancing good governance. Where information does exist it tends to be qualitative, based on case studies and anecdotal evidence, and often prepared by the SAI itself. Given the impact of the enabling political environment on the abilities of SAIs to engage with stakeholders and to monitor impact, the lack of a theoretical framework for classifying, assessing and benchmarking practices makes it is difficult to discuss similarities and differences between approaches.

In February 2013, members of the Effective Institutions Platform (www.effective-institutions.org), a multi-stakeholder network of countries and organisations focusing on strengthening public sector institutions, called for additional work on citizen engagement in critical accountability institutions such as SAIs. The OECD (specifically the Development Co-operation and Public Governance and Territorial Development Directorates) is managing the project in collaboration with the Supreme Audit Institutions of Brazil, Chile, Costa Rica, New Zealand, South Africa and the International Organisation of Supreme Audit Institutions (INTOSAI-IDI). The main aim of the project is to compare SAI approaches for engaging stakeholders as part of efforts to strengthen good governance and state-society relations.

This stocktaking report focuses on different dimensions to analyse SAIs' engagement as outlined in Table 3 (and Figure 1) below: (i) the environment or enabling conditions, (ii) the mechanisms and instruments used for engaging with other actors, (iii) the costs and benefits of such engagement, (iv) the risks, and (v) the emerging results and evaluation of these efforts. The **environment and enabling conditions** refers to the main opportunities and bottlenecks faced in strengthening engagement with stakeholders (e.g. political economy factors such as SAI independence, linkages with other accountability bodies and legal immunity, and issues of capacity in developing and implementing an engagement strategy).

The dimensions assessing **engagement mechanisms and instruments** considers not only the different types of practices used by SAIs to engage stakeholders at different stages of the audit cycle (and any specific environmental factors that are considered crucial for the success of these instruments), but also the **rationale** and **goals** of SAIs in engaging stakeholders and how the achievement of these goals can be objectively measured. Particular attention will be paid to the ways in which SAIs can leverage **new technologies** and participative web platforms and the limits and challenges associated with these technologies.

The third dimension focuses on the **benefits and costs** encountered by SAIs in engaging stakeholders at different stages of the audit cycle, and how these benefits can be objectively measured. Attention will be paid to the relative proportion of these costs. Finally, the last two dimensions consider the **risks** in engaging stakeholders (e.g. perceived loss of independence, delays in audit work, higher audit costs) and mitigation strategies, as well as the emerging **results and impact** of these mechanisms and how these can be **evaluate**d in relation to the intended goals.

This report aims to synthesize the key findings of the stocktaking exercise, with an emphasis on ongoing work across SAIs and development agencies as it relates to citizen (and other

external actors') engagement with SAIs. The report is structured as follows. Sections 2-4 present the theoretical background, methodology, and the conceptual and analytical framework guiding the study, respectively. Sections 5-10 present the information and preliminary results gathered on the key dimensions described earlier for understanding and analysing SAIs' engagement practices. Finally, section 11 summarizes the study's main findings and discusses remaining challenges for SAIs going forward.

2. Background

SAIs experience common challenges in terms of institutional, technical, political and communication constraints, which undermine their effectiveness and autonomy (Wang and Rakner 2005; Zyl et al. 2009; Migliorisi and Wescott 2011). The effectiveness and impact of audit agencies depends not only on their degree of independence, audit functions or institutional capacities (INTOSAI 2007), but also on SAIs' functional linkages and collaboration with other stakeholders and actors of the accountability system –including government agencies, parliaments, integrity institutions and civil society (Khan and Chowdhury 2008; Zyl et al. 2009; Santiso 2013).

The discussion of SAI engagement with external stakeholders has initially focused on "information," and a one-way relationship between SAIs and stakeholders (see Section 6, Table 6 below). For example, the International Standards of Supreme Audit Institutions' (ISSAI) "*Principles for Transparency and Accountability*" (ISSAI 20) emphasises the need for SAIs to publicly report the results of audit work in a timely fashion using media, websites, and other means.

However, more recently, the focus has changed towards the importance of two-way flows of information between SAIs and stakeholders. For example, the INTOSAI publication "*How to Increase the Use and Impact of Audit Reports*" includes references to communicating with stakeholders throughout the audit cycle. It calls for consultation mechanisms in order to understand their concerns, collect their views about audit planning, and solicit feedback on audit work. INTOSAI is currently developing guidance on "*Enhancing SAI Effectiveness through Co-operation with the Legislature, Judiciary and Executive*."

We can identify two main approaches for engaging with stakeholders: transparency or one-way information mechanisms, and participatory or two-way mechanisms of engagement. **Transparency** mechanisms refer to practices developed by audit institutions to disclose information on their functioning and the results of audits. These include, among others: public access to information held by SAIs; implementation of an active communication policy; publication and dissemination of audit reports; user-friendly audit result summaries; disclosure of information about the use of SAI resources, bids and contracts; publication of SAI personnel, including positions, salaries, and contact information; and publication of sworn declarations of assets and previous professional relationships of SAI officials.

Participatory instruments refer to mechanisms for co-operation and two-way exchange or communication. They can involve either consultation or collaboration. These mechanisms facilitate the incorporation of inputs from different stakeholders in to SAI work and outputs, as well as the exercise of active oversight by the public and CSOs. The repertoire of mechanisms includes, among others: participation in the appointment of comptrollers, auditors, and high-level officials; participation in audit planning; complaint and feedback mechanisms; participation in oversight through joint and social audits; participation in follow-up actions (e.g. monitoring compliance with recommendations); and dissemination of information related to participation mechanisms (see Table 1).

Table 1. Mechanisms for SAIs' engagement with stakeholders

Transparency	· Public access to information held by SAIs · Dedicated communications offices · Active communications policies · Publication and dissemination of reports · User-friendly common-language summaries of reports · Transparency in the use of resources, bidding and contracts · Publication of personnel including positions, salaries, and contact information · Publication of sworn declarations of assets/liabilities and professional relationships of officials
Participation	· Participation in the appointment of comptrollers, auditors, high-level officials · Participation in audit planning · Participation in oversight (e.g. joint & social audits) · Participation in follow-up (e.g. monitoring compliance with recommendations) · Collaboration with other stakeholders (e.g. other oversight agencies, clients such as overseen agencies, CSOs) · Dissemination of information related to participation and oversight mechanisms

SAIs' engagement with external stakeholders is driven by the expected potential benefits of enhancing the effectiveness of SAIs as well as their desire to demonstrate ongoing relevance to citizens and other stakeholders, promote greater transparency in the public sector, and facilitate public participation and better government accountability.

Indeed, greater engagement can improve the oversight capacities of SAIs. For example, by strategically partnering with civil society, SAIs may have access to know-how and certain types of information that social organizations are better positioned to obtain, thus improving the audit process. Moreover, reacting to citizens' complaints may give the SAI an indication of suspected fraud and high-risk areas, and can make the audits more responsive. In turn, greater social knowledge and legitimacy of SAIs could translate into enhanced public support of their mission (UN/INTOSAI 2011). Also, civil society can help audit agencies overcome some of the obstacles that inhibit their role and contribute to strengthen the enforcement of audit recommendations. SAIs can push legislatures and the executive to take corrective actions in response to audit findings (Ramkumar and Krafchik 2005).

However, it is not only SAIs that benefit from increased co-operation. Greater engagement allows audit bodies and civil society to reinforce their mutual strengths, ultimately contributing to improved accountability (Stapenhurst and O'Brien 2008; Peruzzotti 2007, 2008; Ramkumar and Krafchik 2005; Dassen and Guillan Montero 2009). These benefits are summarized in Box 1. Engagement with external stakeholders through transparency and participatory mechanisms helps SAIs produce information on government performance that is particularly relevant to citizens (Ramkumar and Krafchik 2005). By participating in audits, citizens can obtain, and help SAIs produce, information that is particularly relevant for them to engage in informed participation and to demand government officials and institutions to

be accountable. Moreover, greater interaction with SAIs allows citizens and CSOs to develop advocacy strategies aimed at improving SAIs' work. Civil society can also use audit reports as sources of information to monitor the government and to advocate for an effective delivery of public services (UN/INTOSAI 2013).

Box 1. Benefits of SAI engagement with citizens and other stakeholders

- SAIs can learn from civil society's experience and methodologies for tracking public funds.
- SAIs can provide information that is relevant for citizens to engage in informed participation and to demand accountability.
- SAIs can present audit information in accessible terms for non-specialists.
- SAIs and citizens can work together to build citizen literacy on financial management and oversight.
- Citizens and CSOs can help SAIs identify possible areas of mismanagement, inefficiency, and corruption.
- Citizens can contribute to the audit process with relevant information.
- CSOs can participate in the audit process by providing technical knowledge and expertise on specific areas (e.g., environment, education, health).
- CSOs can conduct supplementary investigations on audit findings.
- Citizens and CSOs can put pressure on the legislature and executive agencies to implement audit recommendations.
- Citizens and CSOs can help monitor the executive's follow-up to audit reports and subsequent decisions taken by parliamentary committees.
- Citizens and CSOs can perform a watchdog role over the appointment of SAIs authorities to strengthen their institutional autonomy.

Sources: Ramkumar and Krafchik (2005);Pyun (2006); Ramkumar (2007); Nino (20010); Wang & Rakner (2008); Van Zyl et al. (2009); Velasquez (2009), INTOSAI (2011, 2011b), and Castro, Lyubarsky and Cornejo (2013).

Contextual opportunities for SAI engagement with stakeholders

Recent developments have created opportunities for the agenda of SAI engagement: the advance of international norms; the impact of the transparency agenda; the widespread strengthening of civil society, and donors' interest in transparency and accountability. The first development is the adoption of a coherent set of international norms and standards that provide guidance for engaging with external stakeholders. For a list of the main international standards, see Box 2.

The Lima Declaration, ISSAI 1 (INTOSAI 1977), sets the basic principles for SAI independence and details other important aspects of its investigative mandates and practices to ensure its effective functioning. The Mexico Declaration, ISSAI 10 (INTOSAI 2007), discussed the rights and obligations of SAIs to report on their work and acknowledged SAIs' discretionary power to decide on the timing of publication and dissemination of audit reports within the context of the respective national laws.

INTOSAI's 2010 Johannesburg Accords (INCOSAI 2010) prescribed a "*Framework for Communicating and Promoting the Value and Benefits of Supreme Audit Institutions.*" This framework involves an external focus for SAIs to make a difference in the lives of citizens,

and an internal focus to lead by example by being a model institution. It has been incorporated into ISSAI 20 and 21 (ISSAI 2010a & 2010b), which emphasise the relevance of transparency and accountability, and recommend institutionalizing formal mechanisms through which the public can make suggestions and file complaints related to alleged irregularities of public entities.

Formally issued in October 2013, ISSAI 12 (INTOSAI 2013c) further emphasises that SAIs must effectively communicate and demonstrate relevance to citizens by reporting audit results in a way that facilitates their holding public officials accountable. This involves being responsive to risks and changes in their external environment, communicating more effectively with stakeholders and being a credible source of independent and objective insights to improve government agencies. Moreover, the standard emphasizes the importance of SAIs leading by example by adopting transparency and accountability practices themselves.

INTOSAI Capacity Building Committee's guide (2010c) for increasing the use and impact of audit reports also identifies the critical role that CSOs, citizens and the media should play to support SAIs´ work and ensure the implementation of audit recommendations.

Box 2. International norms and standards supporting SAIs engagement

- International Standards of Supreme Audit Institutions (ISSAI) (2010)
- o   No. 1: Lima Declaration
- o   No. 10: Mexico Declaration of SAI Independence
- o   No. 20: Principles of transparency and accountability
- o   No. 21: Principles of transparency and accountability. Principles and best practices
- o   No. 12: Value and benefits of SAIs – Making a difference to the life of citizens

- UN-INTOSAI Conclusions of the 21st Symposium, "Effective practices of co-operation between Supreme Audit Institutions and citizens to enhance public accountability" (2011)

- UN-INTOSAI, Conclusions of the 22nd Symposium held in Vienna, March 5-7, "Audit and advisory by SAIs: Risks and opportunities, as well as possibilities for engaging citizens" (2013)

- Regional standards and strategic objectives:
- o   OLACEFS, Asuncion Declaration about Principles of Accountability
- o   Pacific Island Forum's 8 Principles of Accountability, and PASAI's strategic goal of strengthening communication and advocating transparency and accountability
- o   1st ASOSAI-EUROSAI Joint Conference on "Challenges for Ensuring Transparency and Accountability of the Public Financial Management." (2011)
- o   ASOSAI Strategic Plan 2011-15, Goal #3
- o   EUROSAI Strategic Plan 2011-2017, Goal #3

INTOSAI has been organizing symposiums in collaboration with United Nations agencies around the issue of enhancing government accountability. In 2011, the 21st UN/INTOSAI Symposium[3] aimed to identify successful practices of co-operation between SAIs and citizens

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[3] Jointly organised by the United Nations Division for Public Administration and Development Management (DPADM), Department of Economic and Social Affairs (DESA) and INTOSAI, the Symposium "Effective Practices

and to highlight innovative approaches to such co-operation. The meeting reiterated the importance of the Declarations of Lima and Mexico, emphasizing SAI independence as a pre-condition for co-operation with citizens. The Symposium underlined that SAIs must incorporate citizens' concerns and communicate effectively to the public, and issued a series of practical recommendations which included: (i) the dissemination of audit reports directly to citizens; (ii) presenting audit findings in accessible non-technical language; (iii) raising public awareness about public oversight; (iv) promoting citizen participation through feedback and complaint mechanisms; and (v) strengthening relations with external stakeholders (UN/INTOSAI 2011).

The results of an INTOSAI survey on the interaction between SAIs and citizens were also presented at the Symposium.[4] The survey revealed that SAIs had diversified their communication channels (using their websites, books, videos, social media, etc.), put complaint mechanisms in place, and often conducted citizen surveys, or held expert talks, to attain relevant information from stakeholders (UN/INTOSAI 2011). The results of the survey showed that most of the countries inform and consult citizens, but stop short of including them in decision-making processes (UN DESA 2013, 14). Typically, SAIs inform the public, and many also encourage citizens to contact them and have active media policies, however only a few "use every media channel, make disclosures under their right to information legislation and link-up with social accountability mechanisms" (UN DESA 2013, 15). The deliberations of the Symposium also resulted in the publication of a compendium of innovative practices of citizen engagement (UN DESA 2013).

The 22nd Symposium (March 2013)[5] explored the potential of citizen engagement for enhancing public accountability, the practical challenges of communicating effectively the results of SAIs' activities, and the perspective of external audit clients (such as audited entities and legislatures). The Symposium highlighted the opportunities that citizen engagement provides for gathering information and collecting data, while empowering citizens to exercise their rights to hold government institutions accountable. The final conclusions emphasized that SAIs must communicate effectively and raise public awareness about audit findings and recommendations, and underlined the need of using appropriate channels for different audiences. Moreover, better dissemination and communication was identified as necessary for an effective advisory approach to auditing which aims to make proposals for good governance based on audit work (UN/INTOSAI 2013).

At the regional level, the 2009 OLACEFS declaration ''*Principles of Accountability*'' highlights active citizen participation as an integral component of the accountability system, and sets regional standards for Latin American SAIs in order to adopt practices that improve transparency and access to information, and encourage civic engagement with audit agencies (OLACEFS 2010). The declaration stressed the importance of advancing the

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of Co-operation between Supreme Audit Institutions and Citizens to Enhance Public Accountability" was held from 13-15 July 2011 in Vienna, Austria.

[4] The questionnaire was circulated to the 191 SAIs which are members of INTOSAI, from which 94 responded. It was aimed at identifying successful, innovative practices of public engagement with SAIs (UN DESA 2013, 13).

[5] Jointly organised by the United Nations Division for Public Administration and Development Management (DPADM), Department of Economic and Social Affairs (DESA) and INTOSAI, the Symposium "Audit and Advisory Activities by SAIs: Opportunities and Risks, as well as Possibilities for Engaging Citizens" was held from 5-7 March 2013 in Vienna, Austria.

implementation of integral accountability systems, mechanisms to facilitate access to information, as well as of an appropriate legal framework for its implementation.

Following these principles, the XX OLACEFS General Assembly (Guatemala, 2010) adopted the concept of digital democracy in public oversight and emphasised the importance of leveraging ICTs for improving audit systems. At the XXI General Assembly (Caracas, 2011), OLACEFS (through the Accountability Technical Committee) expressly adopted the recommendations issued by the 21st Symposium UN/INTOSAI.

Moreover, OLACEFS has taken specific steps to advance the adoption of mechanisms for citizen engagement. In 2012, under the guidance of the Participation Technical Committee, OLACEFS commissioned a report to document good practices of engagement with citizens and civil society in Latin American SAIs (OLACEFS 2012).6 The study found that 67.8% of Latin American SAIs have citizen participation mechanisms, yet only 15.5% have mechanisms for engaging with the media. The report identified a series of institutional challenges for strengthening SAI engagement, including training SAI staff on participatory mechanisms, further institutionalising the existing participatory mechanisms, and improving the communication of audit results and activities, among others.

Following the Pacific Island Forum's 8 Principles of Accountability,[7] PASAI has identified as part of its strategic goals: the development of transparency, accountability and communication strategies and programs that aim to educate stakeholders on public auditing (through information and dissemination of materials); the promotion of transparency and accountability through the development of an annual Transparency and Accountability report on the regional status of SAI independence, audit finding follow-up, and related topics; and the provision of technical advice to SAIs to improve the communication of their findings and recommendations, including the preparation of media releases (PASAI n.d.).

ASOSAI's Strategic Plan 2011-15 (ASOSAI n.d.) recognizes (under Goal 3) the importance of demonstrating the benefits of ASOSAI through effective communications with internal and external stakeholders (Leading regional working group of INTOSAI). Similarly, EUROSAI's Strategic Plan 2011-2017 (strategic goal number 3) acknowledges the importance of sharing knowledge, information and experiences between its members and with external partners in order to strengthen public sector auditing, accountability, good governance and transparency in the region (EUROSAI 2011).

In addition to the proliferation of international norms in this area, the advance of the transparency agenda has also contributed towards fostering the adoption of engagement practices in SAIs. The anticorruption movement first, the adoption of access to information legislation later, and more recently several multi-stakeholder and cross-sectoral initiatives, including the Open Government Partnership (OGP), have contributed to promoting and prioritising transparency and accountability in different areas of government, including audit

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[6] The study was supported by GIZ regional Project for OLACEFS' institutional strengthening.

[7] The Principles recognize the need to strengthen audit capacity and improve mechanisms for systematic audit follow up and timeliness of audit reports and encourage countries to incorporate these principles into their planning and budget processes. Cf. http://www.forumsec.org.fj/resources/uploads/attachments/documents/FEMM%202001%20Governance%20and%20Accountability.pdf

agencies. While audit bodies do not have a specific role acknowledged within the OGP, they can benefit from the country action plans by actively implementing reforms that boost their effectiveness,[8] by taking advantage of other government reforms,[9] and by governments seizing their OGP commitments to further empower the SAI.[10]

Third, civil society has significantly strengthened its capacity in the last years to engage with SAIs. At the global level, organizations such as International Budget Partnership (IBP) have conducted well-known assessments and contributed to prioritising this agenda. In different regions, CSOs have started to work closely with SAIs, developing new methodologies for monitoring public funds and collaborating with other CSOs to monitor SAIs and hold them accountable.

Finally, transparency, participation and accountability have become a priority for donors and development partner agencies. Donors' support to SAIs has been traditionally focused on building technical capacity, disregarding the role that other stakeholders play in helping these institutions respond to their challenges (Johnsøn et al. 2012). Technical assistance programs offer a combination of external expertise, training, capacity-building and equipment to help SAIs perform its functions more effectively (Migliorisi and Wescott 2011). However, some donors have started to reorient their support towards SAIs by recognizing the importance of their political/legal context and environment as well as their relationships with other actors. As such, support to SAI organizations (such as INTOSAI and OLACEFS) has grown, as has support to the design and implementation of integrated operations that support accountability systems rather than the capacity-building of particular institutions. However, the integration of different accountability actors presents specific challenges for project design and implementation (Wescott 2013; Cornejo, Guillan Montero & Lavin 2013).[11]

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[8] In Jordan, the SAI has committed to promote the development of internal audit offices within executive agencies that will adhere to standard practices and policies developed by the SAI (http://www.opengovpartnership.org/countries/jordan).

[9] In Azerbaijan, the government is empowering the SAI and facilitating its work by streamlining the reporting process for government agencies and digitalizing reports (http://www.opengovpartnership.org/countries/azerbaijan).

[10] In Colombia, a new cabinet–level position serves as liaison between the executive, the SAI and watchdog groups (http://www.opengovpartnership.org/sites/www.opengovpartnership.org/files/country_action_plans/action%20plan%20Colombia%20OGP_1.pdf).

[11] Interview conducted by the author (August 2013).

3. Methodology

In preparing the stocktaking report, the aim was to produce a document that would provide SAIs, policy makers and practitioners with a clear and comprehensive synthesis and analysis of progress to date in SAIs' engagement approaches with a view to help them better understand the elements that may be replicable across countries and contexts. A second aim of the report was to take a first step in mapping outcomes, that is to identify observations or results in which the effects of these engagement approaches and instruments are captured.

The stocktaking exercise began with the compilation of an inventory of SAIs in different INTOSAI regions: Africa (AFROSAI), Middle East and North Africa (ARABOSAI), Asia (ASOSAI), Europe (EUROSAI), Latin America and Caribbean (OLACEFS and CAROSAI) and Pacific (PASAI). In total, the exercise identified 32 SAIs. The sample considered both geographical and income level diversity, and covered a wide range of contexts, as well as a diverse range of engagement instruments and tools. 15 cases were from OECD countries and 17 from non-OECD countries. 4 cases are situated in Africa, 3 cases in the Middle East and North Africa, 3 in Asia, 8 in Europe, 9 in Latin America and the Caribbean, 2 in North America, and 3 in the Pacific region. Table 2 outlines the number of cases in the sample.

Table 2. Number of cases by region and OCDE membership

	Americas	**Europe**	**Africa**	**Pacific**	**MENA**	**Asia**	*No. cases*
OECD	Chile Mexico Canada US	Denmark France Germany Italy Netherlands Portugal Spain UK		Australia	Israel	Korea	15
Non-OECD	Argentina Brazil Colombia C. Rica Ecuador Honduras Peru		Mozambique South Africa Tanzania Zambia	Philippines Indonesia	Mauritania Tunisia	India Nepal	17
No. of cases	11	8	4	3	3	3	32

For each SAI in the sample, a standard dossier of information was collected with information downloaded, obtained, and contrasted from the Web sites of the selected SAIs. Based on this initial collection of information, specific questions were sent to selected SAIs for obtaining additional information.[12] To fill any remaining information gaps, secondary literature, as well as primary data obtained from reports, projects, and interviews were used to complete the analysis.

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[12] Information from twelve responses has been incorporated in this report.

The findings of the stocktaking were discussed at the INTOSAI Donor Committee meeting in October 2013. Feedback from the discussions as well as results from bilateral meetings with SAIs' representatives, and from circulation with selected experts and practitioners, have been integrated into the final version of the report.

4. Conceptual and Analytical Framework

This section briefly outlines the key variables underlying SAIs' engagement with external stakeholders. This provides the foundation for developing an analytical framework for investigating and addressing the constraints and opportunities for SAIs' engagement and for understanding their potential impacts and outcomes.

The ultimate aim in this area of work would be to understand what difference SAIs' engagement with citizens and other actors makes to SAI effectiveness, and to more open, accountable, and responsive government. There are different ways in which this question can be approached and investigated. One way would be to elaborate a normative theory and test the extent to which it could be empirically verified. The approach adopted in this study, however, is shaped by using empirically grounded cross-country and case study research to interrogate the key research questions at hand. Evidence-based analysis provides a firm basis on which to evaluate and promote effective engagement mechanisms.

Ultimately, the effectiveness of transparency and participation mechanisms would be established in terms of their impact on country level outcomes. In principle, such outcomes would consist of: the increased impact and effectiveness of SAIs, a strengthened and improved accountability system, and more engaged and empowered citizens and civil society. The nature of these outcomes and the challenges they present for empirical research are discussed in a later section. In any case, their specification in the future will depend on more complete empirical research.

The proposed approach tentatively identifies and maps some outcomes or results in which the effects of SAIs engagement may be captured. However, identifying outcomes is not sufficient for understanding how changes occur and why certain results happen (or not). Doing so requires that attention be paid to contexts, dynamics, and forms of engagement (Gaventa and Barrett 2010). The present study therefore aims to capture the types of engagement mechanisms that may produce the expected outcomes and results. The study assesses also the context in which SAIs' engagement practices take place, considering broader institutional and political economy factors, actors' relative capacities and incentives, and the role of relevant global actors (e.g. development partners and regional/international SAI organizations). Moreover, the study considers process variables that inquire into the dynamics of designing and implementing these mechanisms, since the proper implementation of activities is the essential condition for the achievement of instrumental and normatively valued outcomes (Mohr 1995).

For analytical purposes, the relevant variables can be organized into the following categories, which are summarized in Table 3: (1) environment and context; (2) type of engagement mechanisms and instruments; (3) design and implementation of those instruments; (4) goals and expected benefits; (5) costs and risks, and (6) monitoring evaluation. These domains are described in turn in the following sections.

Finally, section 12 of the report explores the practical implications of the findings and approach outlined before. The section distils the main findings and insights that emerge from the discussion, explores possible linkages between the different dimensions, and

identifies knowledge gaps and further venues for research and practice. One advantage of the proposed approach is that it would allow unpacking the operational implications of the dimensions and provide preliminary examples and guidance in this area.

Table 3. Summary of the main domains and sub-dimensions of SAIs engagement efforts

Main domains	Key sub-dimensions
A. Environment and context	- Type/model of SAI - SAIs' independence and powers - Linkages with other accountability institutions - SAIs' capacities - Political will and champions - Other actors' relative capacities, incentives and willingness - History of engagement - Role of SAIs organizations and donors
B. Type of mechanism and instrument	- Approach (information, participation) - Type of instrument/mechanism - Information / Transparency - Institutional - Dissemination of audits - Audit reports - User-friendly summaries of audit reports - On the audit cycle - Audit plan - Follow up on recommendations - Sanctions - Personnel and staff information - Procurement - Financial management - Communication office - Public information materials - Participation - In designation of SAIs authorities - In audit planning - In audit processes - In follow up to reports and resolutions - In training, capacity building and awareness raising - Contact mechanisms for citizens - ICT / Web - Contents - Updates - Navigability - Other virtual tools
C. Design and implementation of mechanisms and instruments	- Institutionalisation - Representativeness and incentives for engagement - Availability and quality of information - Feedback/follow-up - Tailoring of instruments - Effectiveness

D. Goals and expected benefits	• Articulation of goals and benefits
	• Identification of specific goals
	   o Making information available
	   o Informing audit activities
	   o Gaining support and strengthening audit independence
	   o Making audit findings relevant to citizens
	   o Strengthening citizen demand for enforcing audit recommendations
	   o Enhancing trust in the SAI
	   o Educating citizens on the audit process

E. Costs	• Staff
	   o Hiring, reassigning
	   o Adding to current workload
	   o Staff time
	• Acquisition of equipment, hardware, etc.
	• Activity-related
	   o Developing and writing policies and procedures
	   o Planning
	   o Record keeping
	   o Processing information
	   o Dissemination and awareness materials and campaigns
	   o Training and capacity building
	   o Designing standard reports
	   o Developing indicators
	   o Monitoring
	• One-off only vs. ongoing running costs
	• Sustainability

F. Risks	• Specific risks, including
	   o Undermining independence
	   o Delays and higher costs
	   o Overload
	   o Participation fatigue
	   o Sustainability
	   o Bureaucratic resistance
	   o Difficulty to measure progress
	• Mitigation strategies in place

G. Evaluation	• Approach to evaluation • Development of indicators • Monitoring and evaluation • Establishing what works and why • Documenting & reporting results • Feedback loops

The factors presented in this section should provide a reasonably complete overview of the context, features, dynamics and impact of participatory and transparency practices in SAIs. Their interrelation would explain the viability and potential success (or failure) of these practices. Mapping, collecting and systematizing evidence for each of them is necessary to understand how best to design and implement SAIs engagement efforts. In the following sections, the content and importance of those dimensions will be discussed. Figure 1 provides a heuristic depiction of the interaction between these elements.

Figure 1. Dimensions of SAIs' engagement.
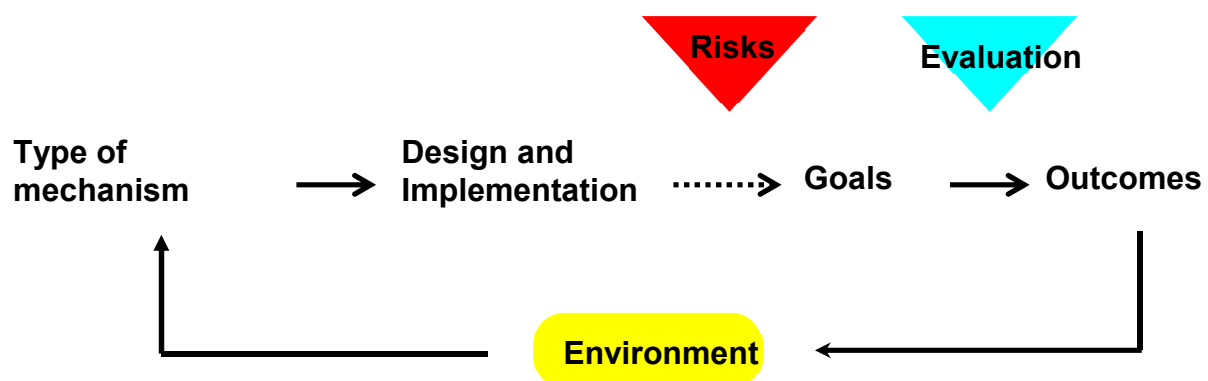
5. Enabling Environment for SAI Engagement

The literature is inconclusive on which of these factors matter most for SAIs' engagement strategies. Nonetheless, the following interrelated characteristics have been found to be particularly important: (1) Model of SAI; (2) SAIs' independence and powers; (3) SAI's capacities; (4) the capacities of other actors including civil society organisations, parliaments, the media, etc.; (5) political will and presence of champions; (6) political culture and historical patterns of engagement; (7) linkages with other accountability institutions; and (8) role of SAIs' organisations and donors.

Model of SAI

The model of SAI institution is one factor which can potentially affect the likelihood, form and strength of SAIs' engagement with citizens. The three main models of SAIs are the Westminster or Parliamentary model, the Judicial or Court of Audits (Napoleonic) model, and the Board or Collegiate model (World Bank 2001; Van Zyl et al. 2009; Santiso 2011; OECD 2011).[13] See Table 4 for a summary of countries' models.

Table 4. Ideal types of SAIs

Court of Audits/Napoleonic model	Brazil, Belgium, El Salvador, France, francophone Africa and Asia, Greece, Italy, Portugal, Spain, Turkey
Westminster/Parliamentary model	Chile, Colombia, Cyprus, Denmark, Estonia, Finland, Hungary, Ireland, Latvia, Lithuania, Malta, Mexico, Peru, Poland, South Africa, United Kingdom
Board or Collegiate model	Argentina, Czech Republic, European Court of Auditors, Germany, Luxembourg, Nicaragua, the Netherlands, Slovak Republic

Since different models have closer ties to different institutions (the Court model to the judiciary, the Board model to the legislature, and the Westminster model to the executive) (Santiso 2009, 50), the model of SAI could, in theory, influence the likelihood of greater transparency. For example, SAIs with stronger affiliation to the legislature or executive (or public administration) may have a comparative advantage as their own access to information from the government may be greater.

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[13] For a definition of the three ideal types of SAIs, see Santiso (2009). Austria and Slovenia are often considered as a distinctive fourth model headed by a President and auditing at the central regional and local levels.

Indeed, survey results seem to suggest this. The sample of SAIs considered for this study includes 16 SAIs of the Westminster model, 8 of the Judicial model, and 6 of the Collegiate model. Evidence gathered for this report indicates that countries with Westminster and Board models present a slightly greater average of transparency practices (8.8 and 8 practices, respectively) compared to countries that have adopted a Judicial (6.8) model(ee figure 9 in Appendix 1).

Despite its relevance, however, there is no single study that systematically explores the relation between the model of SAI and its likelihood or form of engagement. One main reason for this is that, in practice, SAIs often depart from some of the model characteristics and their potential implications. For example, while Brazil has adopted a judicial model, and this kind of SAI usually does not show a strong drive towards engagement, the Tribunal de Contas da Uniao (TCU) has advanced significantly in strengthening its linkages with other actors and the legislature. In this context, it is crucial to identify the types of mechanisms that are more appropriate for particular models in order to advance initiatives that are tailored to the particular case.

Independence and powers

While formally autonomous, the independence of SAIs varies in different contexts. SAIs often face significant challenges that curtail their de facto independence in crucial ways (DFID 2005). A recent survey of SAIs in South Asia found that all of them fell short of the independence standards prescribed by INTOSAI (World Bank 2010).

SAIs' levels of independence and autonomy can also be a good predictor of whether audit agencies would be willing to open up to other actors, and of the forms that engagement with citizens and other actors could take. When SAIs have limited de facto autonomy, it might be more difficult to legitimise co-operation with other actors because it could raise suspicions of undue influence (Cornejo, Guillan and Lavin 2013) and threaten their reputation as objective oversight institutions.

Capacities

A functioning SAI is often a key condition for transparency and participation reforms to take place, be effective and sustainable. And the adoption of transparency and participation mechanisms also depends on the level of SAIs' capacities to actually respond to demands (in terms of organizational, technical, and institutional competences and resources). For example, SAIs willing to engage with other actors but with limited capacity and resources may face significant barriers to do so, since it would involve an additional strain on their workload.[14]

A related dimension is the level of civil society and other actors' capacity and willingness to engage with SAIs and provide inputs to the audit process. Important interrelated characteristics under this dimension include the technical and organizational capacity of CSOs, comprising the capacity to manage information; the capacity of CSOs to mobilise people and build alliances with different actors across society, which reflects the degree of fragmentation or concentration around accountability and governance goals (see for

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[14] Interview conducted by the author (July 2013).

example the case of Tunisia in Box 4); the capacity of CSOs to build constructive networks and alliances with pro-reform actors within SAIs (as illustrated by the TPA Initiative in Box 5 below); the credibility and legitimacy of CSOs; the incentives, interests and past experiences of civil society in challenging accountability relations and institutions (O'Meally 2013).

At the individual level, important characteristics have to do with the capacity and willingness of citizens to pursue accountability goals, which relate to structural characteristics (such as income and education levels), as well as previous experiences of engagement with the state, calculations of risk, and prevailing culture of accountability and legitimacy, among others (Ibid.). Overall, both high capacity and incentives are considered to be necessary for civil society to demand and engage in participation and accountability practices.

Box 3. Civic mobilization triggers audit transparency and SAI engagement in Tunisia

The Tunisian Revolution was an intense campaign of civic resistance and mobilization which started in December 2010 and led to the democratization of the country and to holding free and democratic elections in October 2011. The use of communication technologies has been widely credited as contributor to the mobilisation of protests.

In the aftermath of the revolution, as part of the constitutional process and the development of the country's legal framework, a new audit law is currently at drafting stage. The law would strengthen significantly the capacity of the Court of Auditors to disclosure information about audit activities, since the publication of its reports were not mandatory under the previous law (OCDE 2013). Moreover, the Court of Auditors has engaged actively with civil society and the media to enhance transparency and public accountability.

Among the 32 SAIs studied for this report, participatory practices, including complaint and feedback mechanisms, are three times more common in institutions in the global south than in North Atlantic countries (which represent 11 out of 34 practices) (see Figures 13-17 in Appendix 1).[15]

SAIs' independence and capacity interacts with the relative capacity and strength of civil society to engage successfully with the audit agency (Guillan Montero 2012). Where SAIs are weaker and experience political interference but civil society is relatively strong, SAIs may seek its partnership with CSOs as a way to strengthen its institutional position and follow-up on audit recommendations.[16] In contrast, when the SAI is relatively strong compare to civil society, co-operation would be less likely and, tentatively, only transparency mechanisms would be implemented in the best of cases. When both civil society and the SAI are relatively weak, co-operation is the least likely and probably it would only take place if triggered by external factors such as donors' funding and support. Finally, when both SAI and civil society show medium to high levels of strength, co-operation might or not take place depending on factors such as pre-existing linkages between CSOs and the SAI and leadership within the SAI.

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[15] There is an on-going trend among more developed countries, such as the Netherlands and UK, to move in the direction of engaging citizens in the oversight process, but as a top down strategy, led by convictions about the purpose of auditing and the requirements of good governance.

[16] Dialogue on civil society engagement in public accountability, Manila, 7 -8 Nov, 2006.

> **Box 4. The TPA Initiative**
>
> The Transparency, Participation and Accountability (TPA) Initiative was established in 2010 as a regional Community of Practice that brings together CSOs and other actors with the aim of strengthening public oversight in Latin America through co-operation between SAIs and citizens.
>
> The Initiative reconciles an adversarial strategy (focused on highlighting SAIs' limitations in terms of institutional capacities, transparency and participation mechanisms) with ways of constructively collaborating with SAIs' authorities and staff. Collaboration is seen as an effective strategy for strengthening the relationships between audit agencies and social actors and improving public oversight and accountability.
>
> The OLACEFS' Executive Secretary has publicly acknowledged the TPA Initiative's contribution: "At the last UN-INTOSAI symposium in Vienna […], I was in charge of making a presentation focused on citizen participation in SAI's audit and advisory functions. Using valuable input provided by the TPA Initiative, my presentation sought to demonstrate and document the experiences developed by several Latin American SAIs in matters related to citizen participation, as well as those related to transparency and accountability. I see our friends from ACIJ in Argentina here, and I thank them once again for the contribution they have made to the comparative study of our SAIs."[17]

Political will and champions

Political will and champions also affect patterns of engagement. Transparency and participatory approaches tend to be more likely and effective when supported by strong top-down leadership and responsiveness, as Box 5 on the case of Chile suggests.

> **Box 5. SAI leadership**
>
> Following a regional assessment conducted by civil society (TPA Initiative), which indicated that the Chile's General Comptroller Office (Contraloria General de la Republica, CGR) was behind other Latin American SAIs regarding transparency and participation mechanisms, the Comptroller General promoted the development of a citizen participation policy which leveraged the use of ICTs to engage in a two-way communication with citizens, and created a virtual platform to incorporate citizen complaints and proposals into the audit plan.

A clear commitment by SAIs' senior authorities contributes to the adoption of transparency and participation mechanisms. This also relates to the internal organizational culture of the SAI. With few exceptions, engagement with external stakeholders usually results from top-down decisions and support.

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[17] Speech by the Executive Secretary before OLACEF's Transparency, Participation and Accountability commissions at the international seminar "The role of SAIs in public policy: Transparency, accountability and citizen participation," Asunción (Paraguay), July 11, 2013 (Spanish version available at http://www.olacefs.com/Olacefs/ShowProperty/BEA%20Repository/Olacefs/Eventos/2013/Archivos/Ponencia) . The document (from p. 6 onwards) presented by the Secretary at the UN-INTOSAI Symposium is available at: http://www.contraloria.cl/NewPortal2/portal2/ShowProperty/BEA%20Repository/Merged/2013/Archivos/021 _Simposio_ONU_INTOSAI.pdf

Exchange among peers is one of SAIs' preferred methods for capacity building. SAIs committed to engaging with other actors have also played an active role as champions of this agenda either directly or through SAIs organizations. They do so by sharing knowledge and lessons learned, providing technical assistance, as well as actively promoting the implementation of transparency and participation mechanisms among their peers (Cornejo, Guillan and Lavin 2013).

For example, the Netherlands Court of Audit has supported the Tunisian Court of Auditors in its process of institutional change since 2007. In the aftermath of the Tunisian Revolution, the last operational period of this project involves improving the use of ICTs as well as communication with external stakeholders.[18] The National Audit Office of Malawi and the Swedish National Audit Office (SNAO) have had a long-term institutional co-operation program, funded by the Norwegian and Swedish governments, since 2002. Also, since 2010, the Norwegian government supports the restructuring and institutional development of the Zambian SAI to improve audit coverage and scope.[19]

Political culture

Political culture and historical patterns of engagement can also influence SAI engagement. The history and tradition of civil society participation and open government (particularly if institutionalized through the constitution, laws or specific policies) could be a fairly good predictor of the forms that SAI engagement may take and its effectiveness.

Effective engagement requires not only that SAIs are open and willing to adopt transparency and participation mechanisms, but also that citizens have incentives to act upon the information available and to provide inputs to the SAI (Civicus 2013). In this regards, whether the regional, country or local context is encouraging and accepting of citizen inputs matters.

Some experts indicate that the advancement of SAIs' engagement in Latin America compared to other regions could be explained by the region's strong tradition of social accountability.[20] The process of democratic consolidation has raised awareness of values such as transparency and accountability, and promoted citizen participation in public institutions. In this sense, government audit was shaped by "both the institutional control exercised by SAIs and the social control implemented by the citizens and their organizations" (UN/INTOSAI 2013). As a result, the region has witnessed the development of many innovative experiences of citizen participation.

In addition, countries like Brazil, Colombia, Ecuador or Mexico have legal frameworks favourable to citizen participation in the oversight of public policies, budget processes, service delivery, or procurement processes. Provisions in constitutions as well as specific laws of decentralization, management, and public budgeting are useful for the design of specific citizen participation mechanisms (ELLA 2013). Moreover, they make it easier for SAIs

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[18]   Cf. http://www.courtofaudit.nl/english/Organisation/What_do_we_do/International_activities/International_projects:98672/Tunisia (accessed Oct. 12, 2013).

[19] Zambian SAI response to questionnaire prepared for this report.

[20] Interview conducted by the author (July 2013).

to legitimise their engagement strategies. A similar pattern can also be identified in South East Asia.

Linkages with other accountability institutions

SAIs usually lack sanctioning powers and depend on other integrity and accountability institutions (including Parliaments, the judiciary, and anti-corruption agencies, among others) for the effective enforcement of corrective actions following audit findings (Speck 2008).[21] Therefore, the strength of their linkages with other accountability institutions can also affect the likelihood, patterns and effectiveness of SAIs engagement.

The agility of linkages with Parliaments is particularly relevant, for example, yet they are often weak due to both technical capacity constraints and political economic disincentives (Santiso 2013). For example, SAIs which hold a strained relation with the legislature may actively seek to engage with civil society or other institutions in order to strengthen its position vis-à-vis the legislature. However, SAIs with good functional relations with Parliaments may decide to invest in strengthening mechanisms for providing information to legislative committees and individual legislators and on improving the communication to the general public of congressional follow up on audit recommendations.

Role of donors

Donors can also help operationalise international and regional standards for SAIs' engagement with citizens and other actors, also providing support in implementation and promoting the replication of good practices and advancement of specific engagement mechanisms.[22] Both bilateral and multilateral donors can also contribute to creating the conditions for strengthening SAIs' engagement either directly (though policy dialogue and projects that support accountability institutions, civil society or other demand side actors, or the context for accountability) or indirectly (through the way they deploy aid in countries) (Migliorisi and Wescott 2011). (See Box 6.) However, it is not clear whether such support (or specific donor instruments) results in particular trends and specific approaches and forms of engagement.

> **Box 6. Bilateral donor support to SAIs engagement at the regional level**
>
> Germany's organization for international development co-operation (GIZ) is supporting OLACEFS and AFROSAI through regional projects aimed at strengthening their institutional, technical and organizational capacities in order to improve external financial control mechanisms in both regions. This support is part of GIZ's strategy of long-term, comprehensive co-operation with SAIs, instead of repeated short-term interventions focused on specific audit areas.
>
> As part of this regional support, the project with OLACEFS includes conducting a survey to measure citizen perception of SAIs; advancing transparency mechanisms and the dissemination of information; strengthening the linkages between SAIs and Parliaments; and

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[21] One exception is Tunisia where the SAI holds jurisdictional functions including the ability to prosecute and penalize malfeasance.
[22] See Section 2 and Box 2 on this report on international and regional standards.

the creation of a network of CSOs, universities and research institutions aimed at strengthening external oversight.[23]

Donors can also play a critical role in strengthening the enabling environment for SAIs' engagement with other actors. For example, they undertake analytical work to improve understanding of the constraints and opportunities for effective SAI engagement at the country level (assessing the range of conditions and identifying entry points and priorities for promoting effective engagement with citizens and other actors).

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[23] Cf. http://www.giz.de/themen/en/31038.htm, http://www.giz.de/en/worldwide/15809.html; http://www.olacefs.com/Olacefs/appmanager/PortalOlacefs/Portal, http://www.intosai.org/fileadmin/downloads/downloads/5_events/symposia/2013/06_E_GIZ_Dutzler.pdf

6. Mechanisms and instruments

The choice of engagement mechanisms and instruments is essential for the success of engagement approaches. It is influenced by multiple factors, including the type of SAI, the specific pursued goals, and the stage of the audit process that is being targeted (see Table 5). However, the success of these mechanisms depends also on the windows of opportunity (or lack thereof) created by the environment and the specific risks involved. Further research is required to assess the effectiveness and cost-effectiveness of different choices.

Table 5. Some examples of SAIs' engagement mechanisms by audit stage and goal

Mechanism	Stage in the audit process	Potential goals
• Disclosure of institutional information	• Ongoing	✓ Enhance SAI's transparency
• Communication office and policy	• Ongoing	✓ Educating citizens
• Information about audit plans	• Identification and planning	✓ Raising awareness about public oversight
• Publication of audit reports	• Dissemination of findings	
• Summaries of audit reports	• Dissemination of findings	✓ Making audit findings more relevant to citizens
• Complaint and feedback mechanisms	• Identification and planning	✓ Informing audit activities
• Sector audits	• Identification and planning	
• Participatory planning	• Identification and planning	✓ Supporting SAIs independence
• Joint or articulated audits	• Audit process	✓ Strengthening citizen demand for accountability
• Collaboration with other accountability institutions	• Follow up & enforcement	✓ Enhancing trust in audit institutions
• Participation in appointment processes	• Monitoring SAIs	

Source: Guillan Montero (2013)

Mechanisms for SAI engagement can be classified into transparency and participatory mechanisms. Transparency mechanisms are one-way communication mechanisms aimed at proactively releasing information (about SAIs themselves or their activities), or by making information or certain messages available to different audiences.
The aims are generally to raise awareness and promote actors' engagement and the use and impact of audit information.

Table 6. OECD Maturity model for government engagement with citizens

Stage	Type of relationship	Examples of SAIs' practices
Information stage: Transparency	One-way relationship in which government delivers information to citizens	Proactive release of information on:: •SAI and government institutions and activities •Authorities & staff information •Audit reports and user friendly summaries •Registries of sanctioned civil servants •Budget exercise and procurement information
Consultation stage: Answerability	Two-way relationship in which citizens provide feedback on issues defined by the government	•Feedback mechanisms •Complaint mechanisms •Follow-up on complaint mechanisms •Citizen input for audit mechanisms
Active participation stage: Accountability	Collaboration in which citizens actively shape policy options, but where government retains responsibility for final decisions	•Joint & articulated audits •Participatory appointment processes (when binding) •Collaboration with other oversight agencies in the follow up to recommendations

Source: Adapted from OECD (2003)

Participatory mechanisms consist of two-way flows of information and are aimed at promoting co-operation and communication with other actors. They facilitate the incorporation of inputs, and the exercise of active oversight by the public and CSOs. These practices that can be introduced at every stage of the audit process, and   may involve different types of actors, including intermediaries like the media and researchers, other agencies of countries' accountability systems, citizens and CSOs, as well as audited entities, the private sector, and other stakeholders.

Transparency mechanisms

Transparency mechanisms have been recognised as a central element of good governance and have become widely embraced. Generally, SAIs worldwide have adopted proactive transparency as part of their efforts to boost engagement. All 32 SAIs surveyed for this report reported adopting some form of transparency mechanism (see Figure 11 in Appendix 1). Having a website and publishing institutional information are the most basic elements of

SAIs' engagement. All, save one, of the SAIs surveyed have a functioning website[24] containing institutional information. Information about authorities and staff was available, at least partially, in 24 of the 32 cases analysed.

Making audit reports widely available is indispensable for raising awareness about public oversight and making stakeholder engagement possible. The publication of reports can be pursued through both traditional channels (availability of hard-copies of publications in the agencies, libraries, etc.) or through digital means. The vast majority of the SAIs surveyed (29 out of 32) make at least some of their reports available through their webpages. More importantly, the publication of user-friendly summaries is an increasingly common practice (23 cases), although the quality and adaptation to specific audiences varies significantly.

While information about audit functions and activities is as common as institutional information, specific information about the audit cycle is still limited. Less than a third (10 cases) of the sample provide information about their audit plans, and only three provide information concerning follow-up to audit recommendations. One unusual transparency practice identified was a searchable registry of civil servants and other actors who have been sanctioned (Box 7).

Box 7. Dissemination of information on sanctioned and disqualified public servants

An innovative transparency practice for SAIs is the publication lists of civil servants who have been sanctioned or disqualified from holding public office. Both Brazil and Costa Rica publish such lists online.

Brazil's Tribunal do Contas da União provides a downloadable list of people disqualified from working in the federal public administration (*inabilitados*) (http://portal2.tcu.gov.br/portal/page/portal/TCU/comunidades/responsabilizacao/inabilitados).

Costa Rica's General Comptroller Office (*Contraloria General de la Republica*, CGR) has a Sanction Registry (*Sistema de Registro de Sanciones de la Hacienda Publica*), which allows searching information on public servants who have received different types of sanctions. It includes 429 cases of disciplinary sanctions, 83 cases of disqualification from the public administration, and 49 cases of civil sanctions.

The importance of effectively communicating with different audiences, particularly the media, the general public and related oversight agencies is increasingly recognised by SAIs. A third (11) of the sampled SAIs have a communication or information office permanently in place as part of their organizational structure. A more advanced mechanism, however, is to institutionalise a targeted communication policy that specifies goals and mechanisms for reaching different actors. SAIs in Argentina, Costa Rica, Colombia and the United States have developed such policies (see Box 8).

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[24] The remaining one has an internet address, but it was down in several attempts of access.

> **Box 8. Communication policy for Costa Rica's SAI**
>
> In the 1990s, the CGR established a Press and Communication Unit (*Unidad de Prensa y Comunicaciones*, UPC) aimed at establishing formal linkages with the media in order to disseminate the results of audit activities. After establishing this unit, the CGR began to inform ex-officio about audit reports, resolutions, and studies, as well as to disseminate other documents related to its oversight activities that were considered to be of public interest.
>
> In 2006, the CGR understood that it also needed to reach out to Congress, diverse sectors of Costa Rican society, as well as to the general public, and decided to bolster its existing strategy. The UPC took the lead in implementing a broader communication strategy, which was consolidated in 2008 through the approval of the 2008-2012 Strategic Plan.
>
> The plan acknowledged citizens as major actors in the oversight process, and included among its objectives: increasing the use of audit products by Congress, the media, and the general public (objective 5), and improving citizens' trust in the CGR. The information and communication policy became a high-priority strategic objective for the CGR, expanding the universe of actors that receive information about CGR's activities and relying on innovative channels to communicate with the public (including for example, a Citizen Newsletter, press releases, and a YouTube channel, among others). The existence of a formal organic structure to support this policy, as well as its acknowledgement in CGR's strategic plan, are indicators of the high level of institutionalisation underpinning the policy.

Source: Guillan Montero (2012).

Building trust is another core objective of SAIs approaches to transparency. More than half of the surveyed SAIs make budgetary and procurement contract information available (17 and 16 respectively). It is also important to publish information about staff positions and salaries, as well as sworn declarations and previous professional relationships of authorities and staff.

Determining whether such transparency mechanisms are effective in promoting accountability and trust, however, requires further analysis. Generally speaking, visibility (the degree to which information is complete and can be easily located) and inferability (information quality) have been identified as factors that promote greater accountability (Michener & Bersch 2011). Indeed, webpages and information provided by SAIs need to be regularly updated, user-friendly, and complete. (Freuler & Cornejo 2013).

The extent to which information is adapted to the interests and needs of particular audiences is also important. Moreover, mechanisms for sharing information should also be adapted to guarantee inclusiveness, especially for those on the other side of the digital divide. Instruments adapted to reach younger generations are particularly relevant to create awareness about the importance of government audit and audit findings among the population (INTOSAI 2013a) (see Box 9). Many SAIs (15 in our sample) are already using and communicating through social media. For example, the Netherlands Court of Audit (NCA) uses crowd sourcing to gather knowledge and insights from citizens (for example on forums such as LinkedIn). It also uses Twitter to announce new NCA reports, to direct users to their

website, and to make NCA followers aware of parliamentary debates about their reports (UNDESA 2013, 19).

Box 9. Alternative mechanisms to release SAI's audit reports and disseminate their content in user-friendly formats

SAIs could rely on a variety of means (tailored to their context and using appropriate safeguards to prevent misuse), such as:

a) notices posted on SAIs' web sites; b) email sent to distribution lists to alert users to new products;
c) videos posted on YouTube, including videos of SAI representatives testifying before legislative bodies;
d) podcasts posted on iTunes (and available on RSS feeds), such as taped interviews of SAI executives discussing their recent products;
e) updates to SAI Facebook pages or other social media, providing information on new products, open recommendations, and financial or other results of audits;
f) messages sent via Twitter feeds to alert legislative and executive officials, citizens, academics, and others to the publication of new SAI products;
g) graphics and visual images from reports posted to Flickr or SlideShare;
h) the use of QR (quick response) codes, sharing widgets, and mobile phone apps to allow users to quickly access the SAI's website and products;
i) online chats and blogs with SAI executives on topics relating to recently issued products, current issues, etc.;
j) appearances by SAI executives on television and/or radio shows (including participation in public/academic debates);
k) interviews of SAI executives by newspaper and other print reporters;
l) simplified presentations of the technical audit reports that are designed to reach a popular audience; and
M) public dissemination points at the SAIs' official locations, such as interactive touch screens delivering news and items of interest regarding the SAIs at the entrance to the SAIs' establishments.

Source: INTOSAI (2013)

Participation mechanisms

Participatory mechanisms in SAIs are still incipient and disperse. Of the 339 practices identified for this report, 256 (76%) are transparency practices and merely 86 (24%) are participatory ones (see Figure 5 in Appendix 1). Furthermore, while transparency good practices and common standards have developed over time, with few exceptions (such as easy to implement complaint mechanisms), participatory practices are still scattered.

Participatory practices can be organised by the stage of the audit cycle in which they are implemented: audit planning; audit process; follow-up on recommendations; dissemination, capacity building and awareness, and institutional strengthening. Moreover, particular types

of audits (such as performance or sustainable development audits) are more favourable for engaging with citizens. Performance audits aim to add value to public discourse by providing insights to different stakeholders on government programs and activities, and therefore they usually raise media attention and can benefit from information provided by civil society (UN DESA 2013).

Participation in developing the annual audit plan is an important mechanism to incorporate citizen knowledge, increase responsiveness and foster trust in the SAI. Audit selection is a technical issue, that needs to remain objective and systematic, but working with civil society to incorporate their suggestions for potential audits, to the extent that they are consistent with technical needs, is a strong mechanism of public engagement. Among the SAIs surveyed, only Argentina has implemented a participatory planning mechanism (Box 10), although it remains weakly institutionalised.

Box 10. Participatory audit planning in Argentina

Argentina's SAI (Auditoría General de la Nación, AGN) holds annual public meetings and informational gatherings with CSOs to receive proposals on institutions and programs to be audited for their potential inclusion in AGN's Operational Action Plan (OAP). The ultimate goal of participatory planning, an example of a non-binding consultation mechanism, is to improve the OAP through technical knowledge and information provided by CSOs.

The AGN does not have a legal obligation to invite CSOs every year. However, even when participatory planning did not take place, the AGN has maintained close contacts with CSOs, which facilitated co-operation and collaborative work as well as the implementation of further mechanisms to enhance the AGN's transparency. To date, there have been five instances of participatory planning since 2003, when it first took place.

Source: Guillan Montero (2012); Nino (2010).

More common at the planning stage is the establishment of complaint mechanisms through which citizens can report instances of suspected wrongdoing for the SAI to investigate (see Figures 19-20). Among the SAIs included in the survey, 17 have specific mechanisms to file complaints for suspected wrongdoing. These tools are relatively easy to implement through the use of ICTs, but their effectiveness depends on having the capacity and mechanisms to process and investigate complaints and to incorporate the information into the audit cycle. SAIs like those of Korea and Colombia have specific offices or committees responsible for following-up on citizen complaints. In Honduras, the Department of Control and Follow up of Citizen Complaints (DCSD) is responsible for investigating and following-up on allegations raised by citizens in collaboration with the auditors (UN DESA 2013, 28).

> **Box11. Frameworks for SAIs to receive inputs from citizens**
>
> Citizen input mechanisms provide opportunities to:
>
> 1. Report fraud
>
> 2. Suggest audit topics for review
>
> 3. Encourage citizens to participate in audit assignments, when appropriate
>
> 4. Follow-up on how their inputs are handled.

Source: INTOSAI (2013c)

Complaint mechanisms require dissemination to create incentives for citizens to take advantage of them. Thus, many mechanisms are promoted as hotlines, citizen participation webpages, and other labels that facilitate creating awareness and promoting participation. The design of these mechanisms can be rather complicated, raising complex issues like anonymity, whistle-blower protection, institutional capacity to process and respond, and maintaining objectivity. Their success depends also on the social perception that complaints are taken into account by the SAI. In this regards, for example, SAIs in Mexico and Honduras allow users to check on the status of their complaints.

> **Box 12. Citizen complaint mechanisms in Korea**
>
> The Superior Audit Office of Korea established a complaint hotline and whistle-blower mechanism through which citizens can report areas suspected of irregularities or corruption and request audits.
>
> The 188 hotline collects "reports on unjust handling of petitions by administrative agencies, complaints, and particularly behaviours such as unjustly refusing receipt and handling of petitions on the grounds that they may be later pinpointed by audit and inspection". The hotlines also receive "reports of corruption and fraud of public officials, including bribery, idleness, embezzlement and the misappropriation of public funds."
>
> This mechanism has been widely disseminated in Korean society and has a dedicated page in the SAI's website.
>
> Additionally, the Korean SAI has established two specialized channels for receiving audit requests: the Audit Request for Public Interest and the Citizen Audit Request. A committee bringing together Auditor Generals and civil society experts was established to assess the quality of proposals submitted by CSOs or citizens.

Source: Nino (2010); Korean SAI's response to questionnaire prepared for this report.

One of the most promising mechanisms to incorporate social knowledge into the audit process is through engagement at the auditing stage (see Figures 19-20 in Appendix 1). Practices here are few and disperse, with only a total of 12 experiences having been identified in the survey sample. Colombia, Honduras, India and the Philippines present examples of joint or articulated audits, in which SAIs directly collaborate with CSOs, incorporating citizen representatives in particular audit processes. Typically, joint audits can involve: joint capacity building; the performance of the audit proper; and the preparation of

Audit Reports. Joint audits do not replace however independent social audits developed by CSOs or SAIs' audits, but rather represent opportunities for creating joint value and fostering trust among the parties.

In Argentina, Honduras, Mauritania, Peru (INFObras, see Box 19 below), and South Africa, there are different mechanisms to incorporate citizens' or civil society's input in audit processes, while in Mexico and Colombia, veedurias are SAI-promoted mechanisms for civil society to provide oversight over particular public projects. The impact of these mechanisms can be significant; however their effectiveness depends on the existence of particular conditions, including capacity and trust on both sides. Additionally, focus groups have been used in order to incorporate user feedback in the planning, design and implementation of audits (UNDESA 2013).

In the follow-up to recommendations, citizen participation experiences in monitoring compliance with audit recommendations are limited to Colombia and South Africa. The Public Service Accountability Monitor (PSAM) has worked closely with the South African legislature to track government agency responses to instances of financial misconduct and corruption identified in the Auditor General's reports. More common at this stage is the collaboration between SAIs and other integrity and accountability agencies to foster compliance with audit findings and recommendations. The agencies involved vary widely, particularly in response to the model of SAI. Eight experiences of direct engagement of SAIs with other agencies have been identified in Brazil, Canada, Denmark, Germany, Indonesia, Mexico, Peru and Zambia.

Box 13. Co-operation between Indonesia's SAI and Corruption Eradication Commission

In September 2006, the BPK (Badan Pemeriksa Keuangan, Supreme Audit Board) and the KPK (Komisi Pemberantasan Korupsi, Corruption Eradication Commission) of Indonesia signed a Memorandum of Understanding to co-operate in the investigation of corruption cases. The Memorandum includes co-operation in the exchange of information, personnel support, education and training, studies, and co-ordination.

KPK provides information to the SAI about public reports (complaints) on corruption or other information needed by BPK in relation to an investigative audit; while the SAI provides the Commission with information on audits (Laporan Hasil Pemeriksaan) or other information needed in relation to handling of a case, pre-investigation, investigation, or supervision and monitoring of cases. They also agree on mechanisms for requesting support for personnel and expert assistance. The institutions conduct co-ordination meetings every three months and have agreed to establish a liaison office.

Source: Interview conducted for this report (October 2013).

Most participatory experiences in SAIs focus on capacity building and raising awareness: 44 out of 85 participatory practices. The majority of them (24) are contact mechanisms for citizens (frequently contact email addresses or online feedback forms), the most basic form of two-way communication, and the most completely dependent on the presence of additional mechanisms for processing and responding. Open communication channels with

citizens are important for the SAIs to incorporate feedback, increase responsiveness, and gauge public perceptions.

Box 14. Young Auditors (Auditores Juveniles) Programme

Since 2010, the Young Auditors Programme of the Peruvian SAI (Contraloría General de la República, CGR) has developed activities among secondary school students and teachers aimed at promoting civic and ethical values as well as citizen participation among the youth. The Programme is based on an inter-institutional co-operation memorandum of understanding between the CGR and the Ministry of Education.

The SAI has co-ordinated activities with decentralised educational units in 20 regions. The programme involves the direct participation of the students in the development of their own *veedurías* aided by specially trained Civic and Civil Education teachers. They engage in practices of citizen control in relation with some public service or the implementation of educational programs in order to identify implementation risks and potential improvements. Activities are co-ordinated and overseen by the CGR, which promotes the adoption of their recommendations.

Source: CGR response to questionnaire prepared for this report.

The remaining 41 practices are distributed among collaboration with other government agencies (including other accountability institutions), in activities such as training and communication with audited entities; other forms of collaboration with stakeholders, and training of civil servants. For example, in Chile, the Anti-corruption Portal (http://www.anticorrupcion.cl) is a joint initiative by the CGR, the Public Attorney Office (*Ministerio Publico*) and the State Defence Council (*Consejo de Defensa del Estado*). Also, the Mexican National Auditing System brings together the federal and local SAIs and internal oversight agencies in order to strengthen the impact of government auditing across the country (Box 15). These activities are important for creating public support for SAIs and fostering compliance among civil servants.

> **Box 15. Mexico's National Audit System (Sistema Nacional de Fiscalizacion)**
>
> The National Audit System (*Sistema Nacional de Fiscalizacion*, SNF) is integrated by the Mexican SAI (Auditoria Superior de la Federacion, ASF), the subnational state SAIs (members of the National Association of SAIs and Government Control Organisms), on the Legislative side, and by the Public Function Ministry (Secretaria de la Funcion Publica) and the states' oversight organisms, members of the Comision Permanente de Controladores Estados-Federacion (Comission of State and Federal Comptrollers), on the Executive side.
>
> The SNF's goals include: strengthening the results and impact of auditing in Mexico; supporting more effective co-ordination among members of the oversight system; avoiding duplication and omissions in auditing work; increasing coverage of public expenditures at the national and local levels; promoting improvements in government management, identifying errors and indicating opportunities; observing, detecting and diagnosing corruption risks; disseminating relevant information, from audit reports, for public decision-making, for improving government management, and for the citizens to be informed about how public resources are spent; and contributing to make all control agencies model institutions.

Source: ASF (2013).

Finally, participatory practices have also been introduced in the appointment of SAIs' authorities and staff. Though rare (only two cases, both in Latin America), there are instances of direct civil society participation in the appointment processes. In Ecuador, the appointment process formally institutionalises citizen participation (Box 16), and in Colombia, the SAI has established participatory mechanisms that allow presenting observations on candidates to staff positions. In other countries, there is no direct participation in the appointment process, but public hearings and other mechanisms exist where citizens can formulate observations. These mechanisms help strengthen autonomy and prevent political influence in the appointment process.

> **Box 16. Citizen participation mechanisms in appointment processes in SAIs**
>
> In Ecuador, the *Consejo de Participacion Ciudadana y Control Social* (Council for Citizen Participation and Social Accountability), created by the Citizen Participation Law, is empowered to organise citizen committees (Comite Ciudadano de Seleccion, CCS) for selecting the General Comptroller.
>
> The CCSs have veto power over appointments and their reports are binding. The process was implemented for the first time for the SAI in 2012 and it resulted in the re-election of the current General Comptroller.

Use of ICTs to strengthen SAI engagement

The spread of Information and Communication Technologies (ICTs) has facilitated the implementation of transparency and participation initiatives. As noted in Box 9, ICTs open numerous opportunities for engaging citizens and civil society, and for integrating feedback and social knowledge into the audit system.[25] However, they also present specific limitations that need to be taken into account.

As we have seen in the previous examples of engagement mechanisms, ICT-based tools can be integrated at every step of the audit cycle. Most types of one-way communication mechanisms can be implemented through web based tools. However, while more collaborative forms of participation can be initiated, fostered and followed-up through ICT tools, these usually require more direct forms of engagement as well. Indeed, stronger forms of engagement (such as joint audits and social audits) have only been partially based online (which also makes the latter type of mechanisms more costly and demanding).

Table 7. ICT use: some potential advantages and challenges

Advantages	Challenges
•*Comparatively easier and cheaper to implement* •*Quick results*: evidence of engagement can be more easily collected •*Inclusive access*: allows reaching scattered, disabled or geographically remote groups •*Reaching youth*: who are a target group familiar with ICTs	•*Not self-standing*: Requires SAI's capacity and mechanisms to process and incorporate • •*Limits to inclusiveness:* Requires alternative measures for reaching groups without access to ICTs or relevant capacities to avoid exclusion. Can be seen as privileging social groups with more capacity to take advantage of technology •*More favourable to softer forms of accountability*: they are more appropriate for one-way forms engagement, and more difficult to use for more advanced forms of collaboration

There are some clear advantages to using ICT tools. First of all, they are comparatively less demanding in terms of costs and implementation, particularly as more information is produced and available digitally. Under the right conditions (such as the presence of dissemination, processing and feedback mechanisms), they can provide very visible engagement channels. Furthermore, quick results can be gathered through smart indicators, allowing SAIs to collect and analyse evidence of engagement in terms of use and communication with users. This allows SAIs to modify strategies if needed (for instance if results show poor engagement with a particular medium or group). ICTs can permit, in principle, more inclusive access. For instance, SAIs can be reached around the clock and from regions across the country (or world). Also, the use of ICT can be particularly attractive for

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[25] The importance of ICTs has been recognized in the fourth principle of OLACEF's Declaration of Asuncion (OLACEFS, 2010), which calls for the SAIs to "promote the intensive use of technology and innovative means of communication, not only to achieve access to information, but also for transnational effects that allow a more efficient and transparent public administration."

reaching younger demographics, more familiar with ICTs, and who are an important target group in terms of building trust and citizen capacity.

While ICT-use by SAIs presents an unprecedented opportunity, it also creates new institutional challenges. When establishing ICT-based engagement mechanisms, it is important to keep in mind that there are additional costs and needs beyond the intitial start-up costs. Indeed, even at their simplest, e.g. basic feedback mechanisms, they require staff attention and processing of information (Freuler and Cornejo, 2013). They will require SAIs' capacities and resources, as well as the development of mechanisms to incorporate and respond to external inputs. As with other tools, if they are not properly implemented, they can have negative impacts on social perceptions.

Also, ICT mechanisms typically need alternative access channels for those on the other side of the digital divide. Materials must also be accessible to populations that are not capable or willing to use digital tools. Relatedly, adequate ICT initiatives require capacity building and developing potential users' capabilities in order to reach less favoured groups (Gigler 2011). Without compensatory measures, emphasis on ICT tools can be perceived as unfairly benefitting social groups with more resources and capacity.

Box 17. Principles for ICT enabled citizen engagement

•Commitment: having appropriate channels

•Community focus: facilitate information access, knowledge sharing and discussion to strengthen community consultation

•Community capabilities and inclusiveness: seek broad involvement from all sector of the community, without excluding those with no ICT access

•Mutual respect, confidence and trust: consistent standards of communication, promoting clarity of understanding and transparency

•Interactivity and flexibility: flexible and innovative mechanisms to enable multiple types of participants

•Responsibility and accountability: inform users how their input will be received and used, and provide feedback about how it was used

•Security and privacy: privacy protection, information security and when appropriate, identification authentication

•Evaluation and efficiency: evaluate the benefits of online engagement by identifying and measuring the impact of online engagement to policy-making

Source: Australian Government Information Management Office (2007).

Beyond the fact that ICT tools should not be considered self-standing and that they need existing or building capacities in both agencies and users, it is also necessary to have clear guidelines for the characteristics, timing, responsibilities, goals and processes that will guide performance in digital interactions (see Box 17). From securing online communications to protocols for the quality and control of exchanges, it is necessary to take provisions in order

to guarantee that ICT-enabled engagement will be trust building, productive, useful, and measurable.

Box 18. i-Kwenta

(http://www.i-kwenta.com/the-cpa-project/citizen-participatory-audit-launching/)

i-Kwenta is a project of the Commission on Audit of the Philippines ([coa.gov.ph](coa.gov.ph)) and ANSA-EAP (ansa-eap.net), supported by AusAID. i-Kwenta is a centralised, one-stop portal whereby citizens can provide feedback and have quick access to audit reports. The portal also disseminates information about citizen participation mechanisms in the audit process (e.g., citizen participatory audits) and how they can be used, and provides news and information about opportunities for capacity building workshops and participatory auditing events. Also, civil society organizations can send formal requests for partnership with the COA.

The use of ICTs opens doors for the development of innovative forms of engaging citizens and civil society and gathering information in support of government oversight. Such initiatives can have multiple impacts, directly on increasing available information, but also on creating awareness and building citizen capacity.

In the Philippines, a single, centralised webpage, created with AusAID support, allows users to easily access audit information, provide feedback on government performance, and become involved in participatory audit mechanisms (Box 18). In October 2013, this project was awarded the Open Government Partnership bright spot award. In Indonesia, the World Bank developed one investment loan focused in the SAI. The "Indonesian BPK Audit Modernization Project" created a strong management information system with up-to-date technology. In Costa Rica, the Budget and Planning System (Sistema de Planes y

Presupuestos, SIPP) allows citizens to know in real time the budget execution at the national and sub-national level for most public sector agencies. With GIZ support, the Peruvian SAI created a website (INFObras, Box 19) to promote citizen collaboration overseeing the full cycle of public investment projects, providing information for audit processes and media use.

Box 19. INFObras

Peru's INFObras (Public Works Information System) is an initiative of the Contraloria General de la Republica, supported by GIZ, that brings citizen oversight over the complete project cycle. It links government information from several government information systems, starting with investment projects (SNIP); through work contracts (Se@ce) and implementation reports (RNP), and to expenditures (SIAF-SP). It provides details, including geographic information, about government investment projects. Furthermore, citizens can provide feedback and upload photographs about them. It aims to bring citizen oversight over investment projects, gather collected information, and make it available for the auditor and the media.

Source: CGR Peru (nd).

7. Implementation

The form and effectiveness of SAIs' engagement is shaped not only by the type of transparency and participation mechanism and its goals, but also by the way any particular tool is tailored and implemented by the SAI.

Policy implementation refers to the process of interaction between setting of goals and the actions geared to achieve them (Pressman and Wildavsky 1984). It encompasses actions (one-time and ongoing) by public and private individuals or groups that are directed at the achievement of objectives set forth in policy decisions.

A look at the policy implementation process sheds light on the often common gap that exists between the goals and design of a particular transparency and participation mechanism and what happens in practice. Implementation is not a straightforward process. It often involves politics, and consideration of the different interests and perspectives involved and pushed forward by different actors.

Different models and theories identify relevant factors to understand implementation failures and successes. Lack of co-ordination, policy incoherence, inadequate resources and tools, and the problem of creating the right incentives to encourage actions in support of the expected policy goals are some common explanations for implementation problems. Some of the relevant dimensions to analyse the effective implementation of SAIs' engagement mechanisms are analysed below.

Institutionalisation

Institutionalisation refers to the regularity and formalisation of transparency and participation mechanisms (Freuler & Cornejo 2013). The degree of institutionalisation influences the extent to which a particular mechanism can be sustainable beyond the specific impulse that is given by SAI authorities at a particular moment in time. A relatively well institutionalised mechanism would be implemented regularly for at least three years by the SAI. (Ibid.)

The formalisation of engagement mechanisms has to do with setting standardised and well-defined administrative procedures for implementing them. This may include the existence of a normative or regulatory framework and/or the establishment of specific organisational structures (e.g., specialised units), but not necessarily. For example, the co-operation between Indonesia's BPK and KPK (Box 13) has been formalised through the signature of a Memorandum of Understanding.

The degree of institutionalisation of engagement mechanisms varies widely. Overall, transparency mechanisms are more institutionalised than participatory mechanisms. The implementation of participatory mechanisms is quite recent, and even SAIs with widely-recognised participatory approaches have started to implement them quite recently. When the implementation of particular mechanisms is recent, the level of formalisation can provide some indication of whether it would eventually become highly institutionalised. In

Brazil, the incorporation of expert panels throughout the audit cycle has been institutionalised as part of the SAI's standards on performance audits (CGU 2013).

In Costa Rica, the information and communication policy has become highly institutionalised through regulatory recognition and the creation of an organisational unit (UPC) within the SAI responsible for f implementing and co-ordinating such policy. In contrast, civil society's participation in the annual planning process in Argentina's SAI is only partially institutionalised. In many cases, although SAIs offer various channels through which to receive citizens' proposals and formal complaints, they have not yet institutionalised mechanisms for direct participation in the planning process (Guillan Montero 2012).

Institutionalisation is not a linear process. Some engagement mechanisms are initially implemented on pilot basis before being scaled up to an entire policy sector or territory. Also, some mechanisms are initially implemented by civil society and then adopted by SAIs and formally institutionalised through specific co-operation agreements or strategic plans. The example of participatory audits in the Philippines (Box 20) is illustrative in this regards.

Box 20. Institutionalization of participatory audits in the Philippines

A CSO, Concerned Citizens of Abra for Good Government, started conducting social audits of infrastructure projects in 1987 in the Abra region. In 2002, a pilot project in co-operation with the COA was implemented. However, the pilot was discontinued when a new COA commissioner assumed the position. In 2011, as part of the COA reform agenda, transparency and openness to citizen participation were prioritised.

The inception process for the implementation of participatory audits started in 2012. Three pilots have been implemented in 2012–2013. The pilots have contributed to the institutionalisation process through the development of Operational Guidelines, the signature of formal Memorandum of Agreement with 6 CSOs, and the implementation of Joint Capacity Building activities. A website was developed. A fourth pilot will be implemented between August 2013 and March 2014.

The current stage of the program contemplates further institutionalisation steps, including establishing a project management unit for CPA and developing a model for a shared agenda between government and CSOs.

Source: Tan (2013).

The case of the Philippines also illustrates the role that donors and multi-stakeholder initiatives can play in the institutionalisation of SAIs' engagement mechanisms. In April 2012, AusAID/PFMP provided support to ANSA-EAP for the participatory audit program. The agency has been involved in all the program activities, not only providing financial support, but formally signing the Memorandum of Agreement that has institutionalised the program.

In 2012, the Government of the Philippines included the participatory audit program as part of the country commitments with the Open Government Partnership.[26]

Representativeness and incentives for engagement

Another important dimension for successful implementation is the openness and representativeness of engagement mechanisms. While SAIs have become increasingly receptive to engagement with other actors, different SAIs show distinctive degrees of openness to external stakeholders. They will seek to engage more or less widely and representative samples of external actors in the appointment of authorities and / or the audit process.

Participation should be open to the larger number of people and participants must be representative of the wider community (Fung 2006; Fiorina 1999). The methodology and the criteria for the selection of participants as well as the dissemination of relevant information concerning the implementation of engagement mechanisms are essential. While some instruments are self-selective, others let SAIs decide who should be invited and why.

One common limitation of the implementation of participation mechanisms in SAIs is that participation criteria are often defined based on pre-existing relations between the SAI and CSOs in the country (Guillan Montero 2012). While these pre-existing relations facilitate implementation, help build trust between the actors involved, and contribute to co-operation, they can also exclude other interested parts from the participation process.

**Figure 2. Implementation conditions (participatory audit planning)**
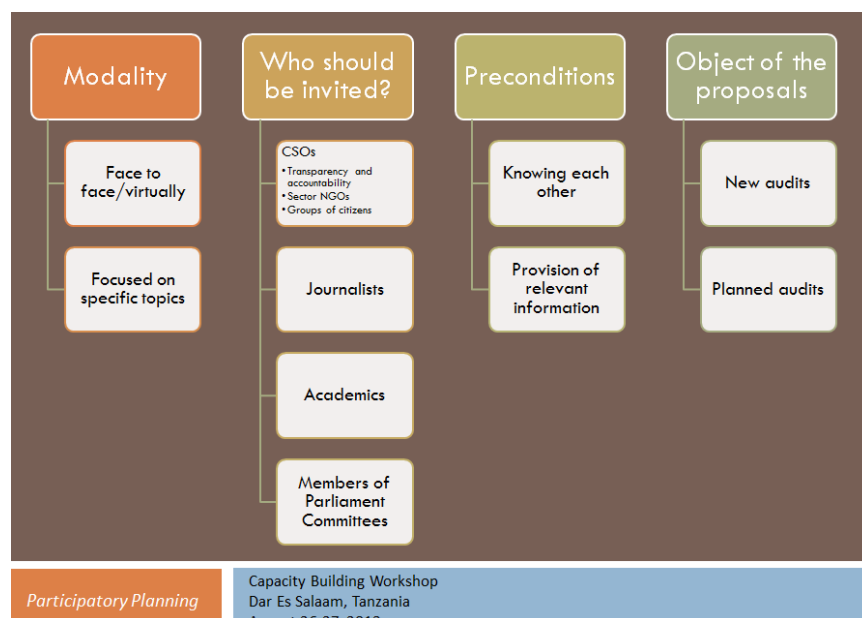
Source: Lavin (2013).

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[26] Open Government Partnership (OGP) was launched in 2011 to provide an international platform for domestic reformers committed to making their governments more open, accountable, and responsive to citizens. (www.opengovernmentpartnership.org)

Another important dimension is the existence of barriers for engagement. Some citizens may be willing to participate but face socio-economic, cultural, or geographical constraints; others may be able to participate but are not willing to do so due to several reasons (e.g., limited trust in how SAIs will use their input) (OECD 2013). There is not much evidence available at this point about the different approaches of SAIs to increase the appeal of engagement and to create incentives for participation.

Some of the critical implementation conditions for effectively implementing participatory audit planning are illustrated in Figure 2.

Figure 3. Implementation conditions (participatory audit planning) (cont.)
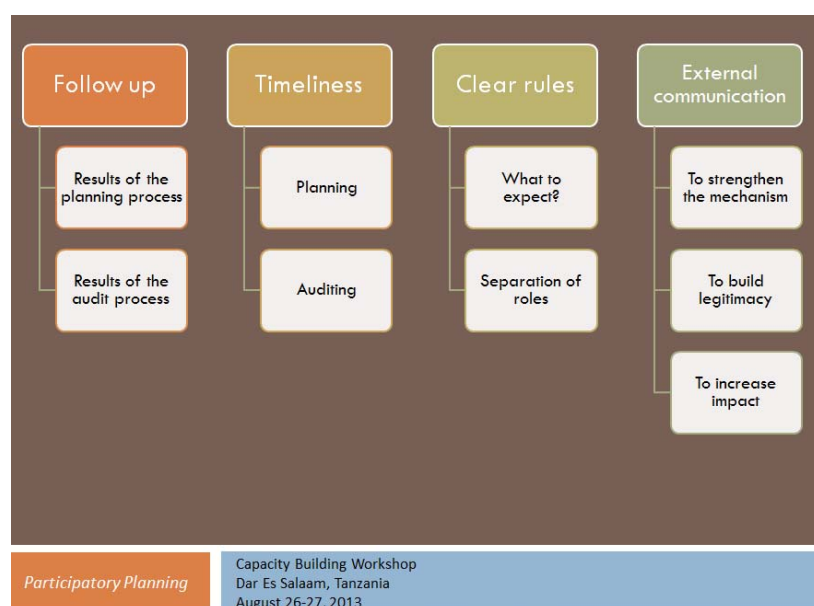
Source: Lavin 2013.

Availability and quality of information

A related dimension is the availability and quality of information about engagement mechanisms. The dissemination of information about the existence of engagement mechanism, its characteristics, goals and expected results, as well as the characteristics of the implementation process, play an important role in encouraging participation. However, evidence indicates that information is often scarce, and SAIs should improve the dissemination of information about the existence of participatory mechanisms and their goals. This would contribute to strengthen civic demand for these mechanisms and the quality of the information obtained through them. The nature of the information that should be available is different for each mechanism, but minimal contents can be identified for each type (Freuler & Cornejo 2013).

The information available should be relevant, comprehensible, complete and integral. This would ensure that external actors have the opportunity and the required knowledge to engage effectively with the SAI. For example, participants:

- must be aware of the requirements they must fulfil (if any) to participate;
- must be informed of deadlines for their participation;

- should also be informed about the different ways in which they can actually become involved and provide inputs to the SAI;
- should receive information about previous participatory exercises (how they have been conducted, with which results, and impact);
- should also receive dissemination materials about the engagement mechanism and the implementation process.

SAIs can leverage the use of ICTs to enhance the dissemination of information about the opportunities and modalities for participation that they provide to citizens and other external stakeholders (see Box 21).

Box 21. Dissemination of information about hotline in Mexico's SAI

The Ethical Line for Complaints (Linea Etica de Denuncia) implemented by Mexico's SAI started as a five-month pilot program in November 2010. In May 2011, it started to operate directly under SAI management. One shortcoming of the pilot program was the limited information provided to interested audiences and the general public about the existence of the phone line and website. The Line was never formally launched, although some information was sent to the Chamber of Deputies' Oversight Committee and to some media and journalists; also, some advertisements for the Line were run on the Congress' TV channel. After the SAI started implementing directly the hotline, it has enhanced its public visibility by using the free media time allotted to Congress to disseminate information about the ethical line (mainly through radio). Also, the SAI is developing dissemination strategies based on social networks (for example, the ASF's Facebook page has a link to the LED).

In the Philippines, stakeholders of the participatory audit program implemented by the COA have complained about a lack of information about the selection of projects to be audited, the selection of partner CSOs that will be allowed to participate in the audit, the limited scale of the project, the delayed disclosure of a first or pilot audit report, and about the lack of clarity on the process and of roles in a citizen participatory audit. In response, the COA provided additional information on its partners and launched a specialised website for the program (Mangahas 2013).

Feedback and follow up

T Mechanisms that allow citizens to monitor and follow-up on the inputs provided to the SAI and how they are incorporated (or not) into activities and processes can also facilitate implementation.

In general, follow-up mechanisms should be strengthened in engagement practices. SAIs officials should be accountable to citizens by exercising their responsibilities through responding to citizen complaints on time and in an effective manner, but also keeping them informed of what the follow-up actions to their complaints are. Similarly, citizens that submit audit proposals or suggestions should receive timely information about whether the proposals have or not been taken into consideration.

Follow-up mechanisms can take different forms. New technologies allow for follow-up in real time through online monitoring mechanisms (for example, Costa Rica's CGR provides an opportunity to submit complaints and follow-up on them through chat). Follow-up can also

take place through face-to-face mechanisms, as well as through phone, email, or pre-determined templates.

Tailoring and mixing different instruments

SAIs' engagement is not a single ready-to use tool. Transparency and participation mechanisms cannot be blindly replicated from one context to another. Careful attention must be paid to the external and internal environment of the SAI, and how they will influence the implementation process of any selected mechanism. Each instrument should be designed and tailored to the particular characteristics of the SAI, its context, the objectives and the actors involved. This adaptation may also benefit from knowledge and capacities built as a result of past experiences (and others' experiences).

Before adopting any particular mechanism, SAIs should consider a range of different options and evaluate which mechanism or mechanisms seem more appropriate to the particular case. Moreover, SAIs should also consider the combination of different mechanisms and tools to maximize the potential impact of engagement strategies. However, this assessment is often undermined by the lack of a coherent and coordinated strategy, with clearly defined goals, for implementing engagement approaches.

Effectiveness

The effectiveness of SAIs' engagement mechanisms refers to the degree to which the implementation process achieves its declared objectives. The criteria to assess the effectiveness of SAIs engagement will be different for each mechanism. Moreover, similar mechanisms can be implemented aimed at achieving different goals, as identified by each particular SAI.

Despite this variation, the effectiveness of transparency and participation mechanism relates to the levels of engagement achieved and to the impact of the flows of information or stakeholders' inputs on SAI's activities and processes. The effectiveness of a particular mechanism can be ascertained by the efficiency with which full, relevant information is elicited from all appropriate sources (SAI, citizens, other stakeholders), transferred to (and processed by) all appropriate recipients, and used to provide an appropriate and consensual response (Rowe and Frewer 2005). In some cases, the effectiveness will be better evaluated by a quantitative measure and in others it will involve a qualitative assessment.

Table 8. Examples of effectiveness criteria for selected engagement mechanisms

Selected mechanism	Effectiveness criteria
Participation in appointment of authorities	Access to hearings with candidates Right to submit observations Number of observations submitted and taken into consideration
Consultation	% of the total number of citizen suggestions that initiate audits
Complaints	% of the total number of citizen complaints that initiate audits Administrative procedure that follows the complaint, including information to the citizen on the next steps
Information in the audit process	% of the total number of audits that incorporates citizen information over the total number of audits in one year
Direct participation in the audit process	% of the total number of audits that incorporates citizen participation over the total number of audits in one year No. of training events per year
Follow-up to audit recommendations	% of the total number of audits that incorporates citizen monitoring in one year

Source: Freuler & Cornejo 2013

8. Goals

Transparency and participation mechanisms in SAIs require explicit and achievable goals in order to evaluate their success or failure. Goals should be clearly articulated and established from the beginning so that the results and outcomes of implementing these mechanisms can be measured and evaluated against those goals.

In evaluating these mechanisms it is important to keep in mind the distinction between the SAIs' perceived or explicit goals and theoretically derived potential goals identified by researchers or donors. Unfortunately, most experiences still lack a clear articulation of their goals and a systematic approach at how they are to be achieved through the implemented mechanisms (or an explicit theory of change). Generalizable goals can be derived from development objectives related to making the accountability system more effective through independent, effective and capable SAIs and through citizen awareness and engagement. SAIs may have more delimited, specific or contingent goals (see Table 9).

Success and failure can be measured for either of those perspectives, so it is important to have a clear understanding of which perspective is being adopted. Some failures from the perspective of general goals can be successes from the more restricted goals of actors, and some successes can be perceived as failure for other goals such as sustainability or actual accountability (Tolmie 2013).

Table 9. SAIs' pronouncements about goals of engagement mechanisms

Mechanism	Goals
Costa Rica's SAI Communication Policy	✓ Enhance transparency and raise civic awareness
Costa Rica's Strategic Plan 2008-2012	✓ Increasing the use of audit products by Congress, the media and the general public, and improving citizens trust
Philippines' Commission of Audit, i-Kwenta	✓ Increase transparency, accountability, and citizen participation in the audit process
Philippines' Citizen Participatory Audit	✓ Bring closer to the people a better understanding of what the COA does while enhancing transparency and accountability ✓ Tapping into the power of the people as the ultimate stakeholders in public accountability by collectively answering questions regarding government's efficient and effective use of public resources
Mexican SAI's transparency policy	✓ Instil a culture of clear and transparent accountability
Chilean SAI's Citizen and Comptroller website	✓ Integrate citizens as collaborators to inform audit planning and public oversight

Though the identification of concrete goals should be based on empirical research, some goals can be inferred from SAIs' practices. These potential goals include: (i) informing audit activities, (ii) gaining support and strengthening audit independence, (iii) making audit findings more relevant to citizens, (iv) strengthening citizen demand for enforcing audit recommendations, (v) enhancing trust in the SAI, and (vi) educating citizens on the audit process.[27]

The goal of informing audit activities can be accomplished through passive or active participation. On the one hand, citizens can communicate relevant information or identify risk areas through complaint or feedback mechanisms. Educating citizens on the audit process and fiscal matters is another desirable goal. Audit work is complex and technical, and therefore citizen participation can make citizens familiar with the audit process. Some mechanisms such as joint audits usually include instances of training and capacity building to enhance citizens' skills and capacities.

Transparency and participation mechanisms can also be useful for gaining support for SAIs proposals and processes, and for strengthening audit independence. These mechanisms can be useful for presenting SAIs proposals to the public, gain support and get information from citizens. They can also be used to assess stakeholders' satisfaction with the SAI, and contribute to enhance the use of audit products and documents.

Making audit findings more relevant to citizens is an important goal for SAIs' adoption of engagement mechanisms. SAIs are usually not perceived by citizens as entry points to the accountability system. Moreover, in many countries, citizens see the audit agency as ineffective and subject to political influence. Engagement mechanisms can help enhance the relevance of audit findings, particularly when they take place around sectors or services that affect citizens' daily lives. Such sector specific mechanisms have been implemented for example in Ecuador for extractive industries (oil sector) and in Argentina for environmental policy.[28]

Another goal of transparency and participation mechanisms is to strengthen citizen demand for the enforcement of audit recommendations. Despite its relevance, this is one of the weakest stages of the audit process where SAIs could benefit from involving other actors. Citizens can conduct supplementary investigations on audit findings, as well as apply pressure on the legislature and the executive to incorporate and act upon audit recommendations. Moreover, civil society can also monitor both the executive and the Parliament's follow up to audit reports (Ramkumar 2007). South Africa provides one example of actively involving CSOs in the follow up of audit recommendations.

Finally, enhancing trust in the SAI can be another important goal. This goal is reflected, for example, in the rationale and design of the communication policy in Costa Rica's SAI. Although the literature relates enhancing trust with participatory mechanisms (Warren 2009), we do not yet have any specific investigation or data that support this relation for the audit process or SAIs more generally.

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[27] This section is derived from Guillan Montero (2013).

[28] First environmental audit workshop implemented by the Citizen Participation Office of Argentina's SAI: http://www.agn.gov.ar/eventos_AGN/taller%20audit%20ambiental.pdf (accessed Oct. 4, 2013).

The lack of clearly articulated goals contributes to the great variation in transparency and participation mechanisms. Some goals relate to enhancing trust or gaining support for SAIs proposals, while others point to more specific targets such as informing audit processes or strengthening demand for the enforcement of audit recommendations. This gap makes it difficult to assess results and whether these mechanisms are cost-effective. Moreover, this variation also means that citizens and other actors' expectations about these mechanisms can be misleading and not always well aligned with SAIs' own expectations and goals. Not only can this create different assessments of results, but also affect the legitimacy and sustainability of the mechanisms.

Having a clear articulation of goals is a requirement for systematic assessment of the cost-effectiveness and success of transparency and participatory mechanisms in SAIs. It is important to be aware of the difference between theoretical and actors' perspectives in order to gauge their usefulness. Furthermore, analysis should take into account different types of goals and formulate an explicit theory of change in order to understand and evaluate results.

9. Costs

The implementation of transparency and participation mechanisms requires the allocation of resources. Both one-off and ongoing costs need to be taken into account in considering the viability and effectiveness of implementing these mechanisms. The different types of costs involved, including staff, time, equipment, etc., but also activity-related costs should be carefully evaluated by SAIs.

While the increasing adoption of ICTs makes engagement mechanisms more affordable and easier to implement, no functioning intervention is free of costs, and these have to be measured against SAIs' capacities and resources. SAIs with stronger institutional capacities and larger budgets would afford to implement these mechanisms, while weaker SAIs (which might benefit the most from strengthening their effectiveness through engagement with other actors) may lack the resources (and even be in need of external support) to do so. Particularly, this is the case of implementation of the more collaborative mechanisms, which are potentially more expensive since they require investments in infrastructure, staff, and capacity building for both the SAIs and citizens.

Systematic empirical information about the costs of adopting and implementing transparency and participatory mechanisms in SAIs is scarce. Some costs are frequently absorbed by the agencies' budget, while other costs are sustained independently by other actors or civil society, sometimes with support from donors. Some mechanisms may involve substantive investments, such as the systematisation and digitalisation of information or developing of complex electronic platforms, and sometimes they involve the creation of new positions or offices. The investment should be assessed in terms of the reach and impact of the mechanism's goals.

The most direct and immediate cost involved in the implementation of engagement mechanisms is the staff involved. Even the most basic mechanisms of transparency will require staff and staff time devoted to collecting, processing, digitalising and uploading information and documents. Adding the relevant tasks to an already burdened workload may become a stress on the SAI's staff. More complex mechanisms will demand larger investments in personnel and time. This may involve the hiring or reassignment of staff, or even the creation of new positions and offices (such as specialised communication offices, or the Project Management Unit and Citizen Desk created in relation with Civic Participation Audits in the Philippines).

The acquisition of equipment (e.g., hardware to support online mechanisms and software to run them) may involve significant starting costs in some cases, as may the equipment, space and logistical tasks related to collaborative practices.

At the planning and initial stages, substantive staff time as well as higher level staff and expert support may be needed for developing and systematising the policies and procedures that will guide the implementation of engagement mechanisms. Implementation planning is important to ensure good performance of the mechanisms and thus increase the viability of reaching the intended goals. Mechanisms of engagement in general will involve costs related to record keeping and processing information. Channels for oversight, feedback and

correction also need to be in place. The more interactive and collaborative the mechanisms are, the more they will need staff and time devoted to process, incorporate and respond to inputs.

Activity-related costs also need to be budgeted from the beginning. These include costs related to the development of policies and guidelines, dissemination, training, and setting a monitoring and evaluation framework, among others.

Engagement mechanisms should be disseminated among potential users. Raising awareness about the existence of those mechanisms and how they can be used requires resources. Estimates must consider, for example, costs related to the development and publication of materials, and targeted and general public information campaigns, among others.

Furthermore, training and capacity-building activities for citizens and stakeholders, partners and collaborating actors demand significant resources, particularly when they bring together different actors and have to be tailored to different audiences (CSOs, journalists, legislators, civil servants). The use of ICTs can reduce some of the costs associated with training[29].

Another significant activity cost relates to the development of a monitoring and evaluation framework. This should be in place to measure the effectiveness of engagement mechanisms. This is a specialised task that requires involving qualified experts and creating tools and routines to gather information. Moreover, it may also require specialized training of staff.

The sustainability of SAIs engagement mechanisms requires ensuring the availability of resources from the start. Pilots may be useful to assess the extent of the costs involved and to identify other unexpected costs. A sustainability plan should be developed as part of the planning for the implementation of such mechanisms. In Nepal, a multi-stakeholder task force has been created to determine the best way for systematically engaging stakeholder in public audit. A series of pilot performance audits will be developed with CSO participation, helping to determine the required resources and capacity development needs.

Many of these elements will require specific budgets of their own, even when some resources and personnel may be reallocated from other tasks. Having an itemised budget of expected costs and a reasonable estimation of starting up investment needs is important for an effective implementation of SAIs' engagement mechanisms, as these mechanisms involve additional processes and tools.

There is insufficient information on both the costs and real benefits of engagement mechanisms. There are promising experiences, good practices and emerging results, but a proper evaluation will require collecting further detailed information from SAIs across the world. It will also require establishing standards for evaluating what constitutes reasonable

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[29] Costa Rica's CGR offers face-to-face and virtual training courses in related fields for its own staff, Costa Rican public officials and staff from Latin American SAIs. An online training center offers a variety of discussion forums, e-learning communities, and virtual courses, as well as a newsletter and podcast.

costs and value for money, and considering which goals and practices may or may not guarantee higher investments for specific returns.

10. Risks

Another relevant domain involves the perceived and actual risks that SAIs' engagement can involve for both SAIs and other actors. Risk is the probability that an event will occur. Whether the adoption of SAIs' engagement instruments and approaches can be considered a risk factor – i.e., an exposure that is statistically related in some way to an outcome – is subject to debate. However, some common factors can be identified as potential risks of these mechanisms. They are particularly important in understanding some of the barriers that prevent SAIs from adopting and implementing transparency and participation mechanisms, and citizens and other actors from effectively engaging in the audit process.

Specific risks linked to the implementation of transparency and participation in SAIs include: (1) undermining their independence, objectivity and credibility; (2) delays and higher costs of the audit process; (3) work overload; (4) participatory fatigue; (5) bureaucratic resistance, and (6) difficulties to measure progress. These arguments against SAIs' engagement are related to managerial issues, rather than theoretical or normative concerns.

Undermining independence, objectivity and credibility

One significant risk is that co-operation with citizens and other external stakeholders (such as the media) could impair SAIs' objectivity, credibility and legitimacy (INTOSAI 2011) (Box 22). This risk also applies for CSOs working on budget and audit issues. In this regards, for example, Reed (2013) found that SAIs and NGOs in four South-eastern European countries have not considered engagement in joint audits because of the risks they would involve. Specifically, he notes:

> *The most active NGO on the subject of budget accountability and state audit – Institut Alternativa in Montenegro – holds the position that SAIs and NGOs should keep their roles clearly separated, that involvement in audits is beyond the capacity of NGOs, and, more importantly, that such participation would raise major issues of objectivity and credibility for both NGOs and SAIs.*

The direct participation of civil society in audits might compromise the important role they can play in audit selection as a source of initiatives, raising awareness of SAI findings, and monitoring the implementation of SAI recommendations. In some views, CSOs should keep their watchdog role vis-à-vis SAIs, and argues that such partnerships would only be justified in less developed countries where issues of SAI capacity are at stake.

> **Box 22. Risks of Participatory Auditing**
>
> "Actual risks identified are how to ensure confidentiality during the audit process and how to safeguard the premature release of audit findings. We are also aware of the risk that participating CSOs may have their own interests, advocacy or agenda.
>
> Audit as we know should be independent and objective and so we try to develop a selection criteria and accreditation process in order to manage these risks."

Source: Answer to SAIs' questionnaire on Participation and Transparency Practices

Delays and higher costs

Another argument challenging SAIs' engagement is the potential negative effects in terms of delaying SAIs' activities and processes and increasing their costs. The adoption of transparency mechanisms, and especially the participation of civil society and other stakeholders at different stages of the audit process, would require additional time and could undermine SAI's capacity for timely delivering audit reports and fulfilling the objectives of the annual audit plan. Moreover, lack of staff and financial resources can also limit co-operation with citizens (INTOSAI 2011b).

To be effective, SAIs' engagement requires paying attention to the design and implementation of transparency and participation mechanisms. A careful design of processes for selecting participants, institutionalising certain practices, or developing proper indicators for monitoring results may involve significant costs that could impose an additional burden on SAIs that often lack sufficient resources for conducting their regular activities. This could result in some sort of self-selection process in which only "better-off" and larger SAIs would benefit from SAIs' engagement.

Work overload

Individuals are in a quantitative work overload when they feel that they are working under pressure and have too much work to do in too short time. They are in a qualitative work overload situation when they have the impression that they are unable to perform their tasks because they lack the knowledge or the necessary skills. Both conditions affect performance and can be used as arguments against the implementation of SAIs engagement mechanisms.

SAIs deal with a heavy workload as part of their regular activities, and it is difficult to create the incentives for staff to adopt new mechanisms and practices. Reality and the challenges of daily work and routines often engulf SAI authorities and staff, who find it difficult to set aside the time and the resources and capabilities required to design and effectively implement specific initiatives where civil society and other actors can add value to the SAI.[30]

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[30] Interview conducted by the author (July 2013).

Transparency and participatory fatigue

Another argument against SAIs' engagement could be labelled as transparency and participatory fatigue. One may observe a certain fatigue by SAIs staff when it comes to integrating new activities into their daily work, which may curtail the enthusiasm for the introduction of new mechanisms.

SAIs' engagement with citizens and other actors requires investing real efforts not only by SAI authorities, but most importantly by SAI staff. Interactions with citizens may require additional skills or a new code of conduct for the SAI (INTOSAI 2011). SAIs' staff must learn new things, receive additional training, confront new partners, deal with difficult topics, and change "business as usual." SAIs' engagement requires SAI staff to go beyond the normal requirements of their job and what has been the daily routine of regular SAI activities in order to adopt new practices and routines. Moreover, it requires carefully managing expectations (INTOSAI 2011b).

Difficulties to measure progress

In addition to challenging normal routines, the adoption and implementation of engagement mechanisms is a difficult undertaking. It requires paying attention to issues of design, selection of the appropriate tools for each SAI context and capacity, and careful and well-planned implementation processes. It requires knowing whether citizen engagement have taken place at the appropriate level, whether the right communication and feedback channels have been chosen (depending on the specific target groups), and whether outreach activities have been effective (INTOSAI 2013a).

Moreover, progress is difficult to achieve (it takes time, resources, changing bureaucratic routines, etc.) and even more difficult to measure. The constraints to measure and to show results and impact can affect the sustainability of SAIs engagement, since practices that are difficult to measure are usually neglected. It is also more difficult to "defend" those practices against those who might be against their implementation.

An example of these measurement challenges is provided by Costa Rica's communication policy. Widely acknowledged as a good practice, the policy was included within the SAI's performance indicators. While some output indicators are available (number of communication products released by the CGR, number of training offered, etc.), in 2012, the CGS lacked indicators to evaluate and measure the use that external actors make of the information and products released by the CGR. Evaluation was exploratory and relied on ad-hoc qualitative assessments (by journalists, legislators etc.) about the quality of the products and how they had used them.

Bureaucratic resistance

Bureaucratic resistance refers to resistance to actions that disrupt agency operations or influence (Heclo 1977). It is often displayed as different forms of active or passive behaviour such as gradualism (change through gradual steps), indirection (avoiding direct confrontation), caution (distancing from political appointees to preserve own career and interests), and concern for maintaining relations (preservation of cross-agency networks).

These behaviours are all aimed at mitigating the effects of dramatic change in the organisation.

Resistance often arises from the implementation process, where different interests and perspectives contend with one another (Thomas 2010). Organisational structures and stakeholders' interests can contribute to bureaucratic resistance. The implementation of new mechanisms can be a source of bureaucratic dispute when staff and line personnel hold different and sometimes incompatible views or display different modes of operation.

The process of transforming SAIs communication strategies, enhancing their co-operation with other stakeholders, and making them more relevant to citizens can be difficult and slow because of both political (e.g., denying legitimacy to the engagement agenda) and bureaucratic resistance, and the use of defensive strategies by staff to minimise what some actors might perceive as the negative effects and consequences of engagement mechanisms.

SAIs are highly technical autonomous bodies. The internal operating environment of the SAI can influence how open or close the SAI will be to other actors. For example, the different degree of professionalism and independence displayed by SAIs in carrying out their functions would affect the extent of staff support or resistance to the achievement of the engagement goals in particular SAIs and countries.

Bureaucratic resistance can both help and harm the way organisations operate. On the one hand, a slow moving and unresponsive organisation helps preserve stability and uniformity and can be a useful defence against the implementation of policies and programs that are put forth in a quick and not well-planned manner. On the other hand, it can be used to preserve the status quo and avoid any kind of change, thus impeding useful and needed organisational transformations.

The implementation of the communication strategy in Costa Rica's CGR involved the co-ordination of the implementing unit (UPC) and other units in order to identify which themes should be the focus of the information policy and to build consensus regarding the communication approach. This involved a process of institutional learning and adaptation to get support for the communication policy from all the different CGR units (including those units that conduct audit work on the field). While internal tensions have not undermined the institutional commitment with the implementation of the communication policy, they might ultimately affect its impact and could potentially block or delay the implementation process and/or the achievement of its goals.

Mitigation strategies

As a consequence of the arguments above, and other similar arguments, one of the real risks is that SAIs' engagement with citizens and other actors would remain at a rather rhetorical level, well-justified and designed in strategic plans and policy documents, but with the actual implementation lagging.

Therefore, SAIs should put in place adequate risk management and mitigation strategies when designing and implementing policies and specific instruments to deepen their engagement with citizens and other actors. These arguments should not be considered as against SAIs engagement per se, but rather a call of attention for taking into account certain key aspects:

- ✓ Consider broader contextual issues outside the SAI that may affect   its approach to engagement with other stakeholders.
- ✓ Communicate effectively to SAIs' staff that adopting and implementing transparency and participation mechanisms is not an add-on that serves the interests of SAI authorities, donors, or other actors (Executive, Parliament), but rather a genuine attempt to improve SAI effectiveness and its relevance to citizens and thus it is worth the investment.
- ✓ Invest resources and prioritise training and capacity building in designing, implementing and evaluating engagement approaches and mechanisms for both SAI staff and external stakeholders.
- ✓ Nurture spaces of dialogue and exchange between SAI staff and external stakeholders in order to build consensus and create trust between the different actors involved in these processes.
- ✓ Manage expectations about the adoption and implementation of transparency and participation mechanisms, communicating effectively (internally and externally) both the challenges and results achieved.
- ✓ Take into account systemic organisational issues such as staff workload, performance management systems, and existing work routines.
- ✓ Develop indicators to measure costs and results in order to show whether and how engagement mechanisms are cost effective. Complement quantitative approaches to evaluation with the qualitative documentation of implementation processes and emerging results.

The development of risk assessment plans should identify common risk factors, and assess their likelihood of occurrence and their potential impact for the development and implementation of engagement mechanisms and strategies. It should also advance potential mitigation strategies and ideas for all high and medium risk factors.

Donors and SAI organisations can play an important role in helping SAIs address and manage these risks. Donors can support risk assessments and the development of robust risk mitigation strategies and plans, as well as putting in place sound monitoring and evaluation programs for measuring engagement. Moreover, they can support by conducting analytical work to strengthen the evidence base on the risks of engagement mechanisms and SAI strategies and how to address those risks.

Moreover, both donors and SAI organisations can facilitate and promote peer exchange and knowledge-sharing between SAIs to help replicate successful experiences and draw lessons learned to inform other each other's ' initiatives.

11. Evaluation

Evaluation is a crucial yet often overlooked step in the expanding field of transparency and participatory practices in SAIs. Are transparency and participation mechanisms in SAIs producing the expected results? Are there empirical indicators demonstrating that their goals are being met and the relevant audiences being reached? Are results being achieved at a reasonable cost? What can be considered a reasonable cost in a particular context? What is the appropriate timeline for these sorts of interventions? How do we measure success? These are all important questions that need to be addressed.

Results are difficult to define and achieve. The goals of SAIs engagement approaches (as with many other transparency and accountability interventions) are often loosely formulated (See section 8 of this report). While this makes failure less evident, it also makes it more difficult to build a strong case for adopting transparency and participation mechanisms.

In this context, defining outcome-specific objectives (e.g., better institutional performance indicators, more convictions, more administrative sanctions, amount of resources recovered) is a difficult task. Equally challenging is gathering the evidence required about the impact of transparency and participation mechanisms. As the adoption and implementation of SAIs' engagement becomes more common, we have increasing anecdotic evidence about what works, but it is still difficult to prove that specific interventions bring about actual change.

Producing evidence that SAIs' engagement approaches and mechanisms have an impact in strengthening the effectiveness of SAIs and improving government accountability is a new area of research and practice. Producing an evidence base requires cost-effective strategies that rely on different types of evaluation methods with different costs (Johnsøn and Soreide 2013). Moreover, it also requires a specific commitment by SAIs and other stakeholders to acknowledge the importance of sound evaluation approaches and prioritizing the development of good indicators.

The adoption of evaluation mechanisms needs to be developed in a systematic way in order to obtain sound evidence about these practices. In addition to the methodology selected, there are some building blocks that lay the ground for good evaluations (Johnson and Soreide 2013). First, evaluation considerations should be integrated into the design of SAIs' engagement approaches and strategies. Making the evaluation an integral part of the project from the beginning is essential for an effective evaluation.

Two important factors at this stage are, first, identifying and designing instruments for the collection of data and information, and second, establishing the results chain -- that is, the intended sequence of steps that lead to the expected outcomes. Indicators and appropriate tools for data collection should be identified for each step.

The evidence reviewed for this report indicates that this principle is not yet common in SAIs' engagement interventions. The different instruments and mechanisms for communication and participation provide specific opportunities for monitoring and evaluation of results and outcomes. For example, user surveys and focus groups of citizens, audited entities, and

legislative bodies can provide important feedback on the perceived value and benefits of the SAI's work (Bowling 2013).

However, most interventions do not clearly articulate their goals and theory of change, nor do they identify indicators for each step and information gathering instruments. Some are in the process of doing it, but this is often the result of pressures for documenting results rather than planning from the beginning evaluation as a built-in component of the strategy.

Another important principle is to make the complexity of engagement interventions manageable and therefore, easier to evaluate. This can be achieved, for example, by establishing indicators and arranging for data to be collected systematically and consistently. Also, it can be done by breaking down complex interventions into components. Rather than focusing on SAI performance, large programs or initiatives, it is better to assess several specific mechanisms in order to isolate and attribute effects. Another possible strategy is to involve the evaluator in the design of the intervention.

The experiences reviewed for this report confirm that scarce attention has been paid to evaluation.[31] Indicators and systematic evaluations of SAIs' engagement efforts are scarcely developed. This negatively affects the establishment of a baseline to assess impact but also the possibility of improving these mechanisms based on the feedback received through monitoring and evaluation.

When they exist, however, indicators to measure the results of transparency and participation mechanisms are often included as part of the indicators that monitor SAIs' management and operational plans; they are part of the evaluation efforts aimed at measuring the SAI's performance (in accordance to the agency's strategic plan). In general, no specific attention is paid to identifying indicators for evaluating particular engagement mechanisms and the different activities involved in the implementation process.

Still, in order to incorporate evaluation measures into our practices, we need to consider the choice of evaluation methods. There are different types of evaluation methods that are relevant for assessing SAIs' engagement strategies. Ultimately, the choice of evaluation methods and design depends on the type of intervention under study.

- *Evaluation of impact* -- looks at the causal effects of an intervention, measuring the net effect or change that can be attributed to such program (Rossi, Lipsey, and Freeman 2004, 54; Gertler et al. 2011, 7–8).
- *Process evaluation* -- assesses how the intervention is being implemented and whether its different activities are performed according to plan.
- *Program evaluation* -- inquiries into the achievement of the program's objectives and assesses the effectiveness and efficiency (cost/benefit) with which it has pursued these objectives.

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[31] Of the 32 SAIs observed for the report, none of them has published any evaluation or M&E framework of the engagement mechanisms (see Table 10).

Table 10. Evaluation methods

Type	Focus	Aim	Methods
Impact	focus on impacts cause-effect	compare observed performance after program implementation with what would have happened without the program. The difference between these scenarios is the estimated net effect.	typically answered using experimental evaluation designs (randomization and statistical analysis)
Program	focus on program outcomes efficiency and effectiveness	assess whether the intended objectives have been reached without necessarily considering what would have happened in the absence of the intervention	program outputs directly observed, measured, and documented by M&E system additional data gathered through sample surveys, focus group discussions, interviews, etc.
Process	focus on internal understanding of the program	assessments of ongoing activities and of the outputs they produce whether activities are implemented according to plan and outputs achieved on time	program outputs directly observed, measured, and documented by M&E system additional data gathered through sample surveys, focus group discussions, interviews, etc.

Source: Author based on Johnsøn and Soreide (2013).

The selection of a proper evaluation method is important to obtain the type of evidence which is most appropriate. The selection should be made early on and preferably in a collaborative context with other SAIs, researchers and interested stakeholders in order to have general recognition and ensure comparable results.

Some SAIs have advanced with process evaluation by systematically gathering information about ongoing activities and the outputs they produce. A good example is the indicators and information gathered by Chile's CGR through a built-in component of the web portal Contraloria y Ciudadano (see Box 23 below). However, one limitation of these incipient efforts is that indicators have not been measured over long periods of time yet, which makes it difficult to conduct longitudinal comparisons and to assess trends and patterns over time.

Box 23. Statistical report, Chile's CGR's Contraloria y Ciudadano web portal

Internet address:

http://www.contraloria.cl/NewPortal2/portal2/ShowProperty/BEA%20Repository/Sitios/Ciudadano/Inicio

•Complaints and audit suggestions submitted by citizens
> Number per type of request per month
> Public entities or sector subject to complaint or suggestion
> geographical distribution of requests

•Processing of complaints and audit suggestions submitted by citizens
> Follow up actions

•Time of response to citizens
> Number of days

•Status of audit actions as a follow up to suggestions and complaints

Evaluations are often conducted under severe time and resource constraints. Therefore, one major concern is how to save costs on data collection. Combining primary and secondary sources allows for increasing the quality of data while reducing costs.

Also, SAIs could leverage the use of ICTs to obtain additional information (through social media, mobile phones, Internet surveys, etc.). While it is difficult to verify the information obtained from ICT tools, the data can be used in combination with other data sources. As the results of this report show, one of the engagement mechanisms more commonly implemented by SAIs is complaint and feedback mechanisms that rely on ICTs. Monitoring and evaluation efforts could benefit from having these grievance mechanisms in place to gather data and information directly from the beneficiaries of SAIs' engagement activities.

Since this is a new area of research and practice, co-operation with other stakeholders can also help advance the development of good evaluation frameworks. In this regards, collaboration with research institutes and universities is a promising area. Also, SAIs can benefit from civil society initiatives that are working on the development of indicators to assess and measure transparency and accountability interventions. See Box 24.

Donor support to SAIs and other actors can also contribute to strengthen monitoring, evaluation and learning. They could support the development of evaluation plans and instruments, and contribute to incorporating evaluation concerns from the beginning of the program design. In this regards, the development of the SAI Performance Measurement Framework (PMF) by the INTOSAI Working Group on the Value and Benefits of SAIs (WGVBS) in collaboration with the INTOSAI Capacity Building Committee and the INTOSAI-Donor Steering Committee offers an opportunity to advance the evaluation of SAIs engagement efforts. The PMF gathers information about SAI environment and includes communication and engagement with external stakeholders as one of the main dimensions of SAI performance (see Figure 4).

Figure 4. Performance Measurement Framework
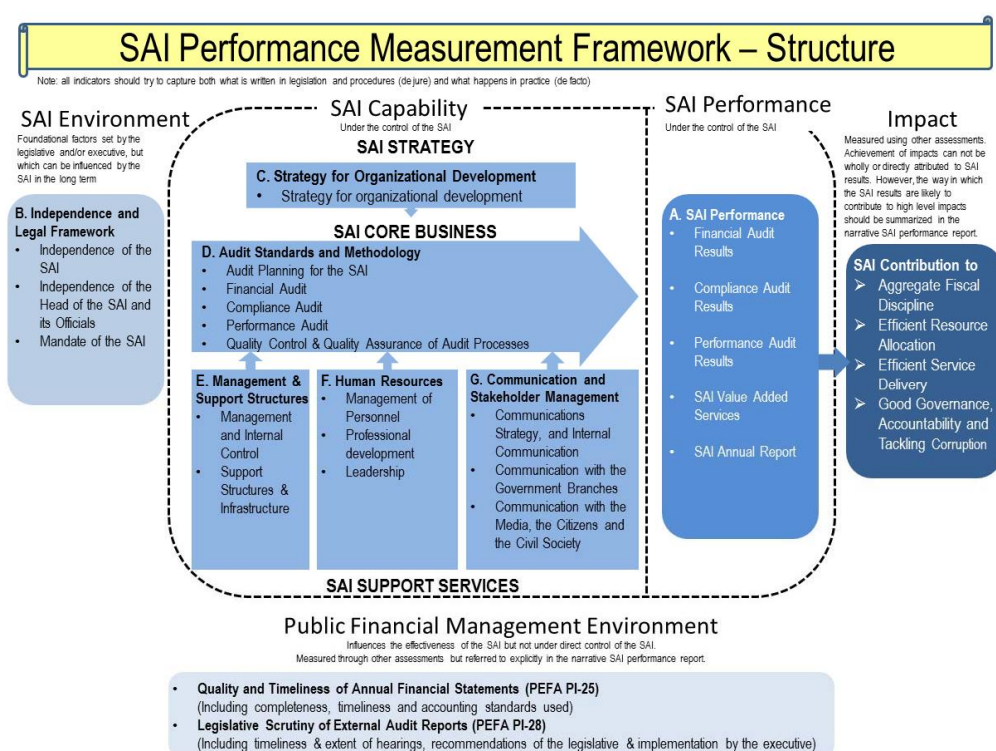
Source: Arnesen, 2012.

The PMF represents a significant advance by explicitly acknowledging the relevance of external stakeholders to assess SAI performance and providing a universal framework that is applicable to all SAIs. However, we should note two caveats. First, the PMF will be

implemented through a roll-out strategy, but it is voluntary rather than mandatory. This means that not all SAIs will actually undertake this exercise. Second, the existence of an overall framework for assessing SAIs' performance should not prevent SAIs from conducting evaluations of specific engagement mechanisms (including process and program evaluations, but also eventually impact evaluations). The evaluations of the specific activities and processes involved in the implementation of engagement mechanisms would allow isolating and attributing effects. This would help build a solid evidence base to show whether and how engagement approaches work and why. Moreover, it would also provide relevant inputs for broader performance measurement evaluations.

Advancing the evaluation of SAIs' engagement practices requires an effort of collecting available information and analyse it through a framework that allows drawing conclusions about their effectiveness and impact. These efforts are important to promote the development of more effective transparency and participation interventions.

12. Findings, gaps and the way forward

This report has reviewed the available knowledge on ongoing practices on SAIs' engagement with citizens and other actors. It has highlighted the status of the discussion and point at trends in SAIs' practices. It has introduced a conceptual framework which identifies dimensions to guide the collection of information, analysis and further. This section summarises the key findings and will identify the main gaps in knowledge and evidence. The section concludes by identifying next steps in SAI engagement research.

Findings

While there is no empirical evidence on how environmental factors create opportunities and bottlenecks for engagement with stakeholders, there is consensus on the influence of several contextual factors: (1) the model of SAI could be related to the form and venue where participation takes place; (2) the political culture and tradition of social accountability may condition the legitimacy and acknowledgment of the need to engage citizens, and other actors' and citizens' willingness to cooperate with SAIs; (3) SAIs with more autonomy and capacity are more likely to adopt and implement transparency and participation mechanisms in SAIs, while SAIs with less capacity may have more incentives; (4) strong commitment by SAIs authorities will likely strengthen engagement but also creates institutionalization challenges; (5) the incentives, willingness and relative capacity of other actors can determine the adoption and results of engagement practices; (6) the quality of linkages with other accountability institutions often dictate the forms of SAIs engagement and with which actors; (7) donors and SAIs organizations can promote specific forms of engagement through knowledge sharing and technical support. However, as we have indicated earlier, the literature is still scarce and there are divergent findings that point out to many significant gaps in our knowledge.

Transparency and participatory mechanisms in SAIs have multiplied in the last years. Transparency mechanisms have become widespread, in particular the disclosure of institutional information and audit reports through institutional websites. More targeted forms of communication are also being developed. Participatory practices are less common. Only complaint mechanisms and the engagement of experts have become widespread. Collaboration mechanisms tend to be regionally concentrated (Latin America and Asia Pacific). While transparency practices are being mainstreamed, participatory practices are still scattered, and tend to be unique and specific, and weakly institutionalised. Mechanisms tend to be inclusive instead of representative. Engagement is more common with citizens and civil society than with other actors. However, some practices of collaboration with other accountability institutions are promising.

The goals of these practices are rarely made explicit by the SAIs. They frequently do not reflect clear strategic priorities, but rather more general or contingent goals. Different actors have different goals to promote engagement practices, and their goals can either be more circumscribed or not consistent with analytical goals. Identified actors' goals include: enhancing transparency and raising civic awareness; increasing the use of audit products by Congress, the media and the general public, and improving citizens trust; instilling a culture of clear and transparent accountability; tapping into the power of the people as the

ultimate stakeholders in public accountability by collectively answering questions regarding government's efficient and effective use of public resources; and integrating citizens as collaborators to inform audit planning and public oversight.

Implementation is crucial for achieving the intended goals. Generally, the dissemination of information about these mechanisms is insufficient. Moreover, the follow-up to citizen inputs is weak. The institutionalisation of engagement approaches varies widely, has advanced only recently, and is incremental. Practices often emerge within civil society, are later implemented on a small scale through pilots, and later on become institutionalised.

Detailed information about costs is not available for most practices. Most costs tend to be subsumed under other activities. While training and staff costs are usually identified, other costs (such as equipment) are rarely stated. The use of ICTs reduces the costs significantly, but some practices also require hiring or reassigning staff, formalising new procedures, and the creation of new offices, among other additional costs. The costs of participatory practices tend to be distributed between the SAI and its counterparts, frequently with support from donors.

The adoption of SAIs' engagement mechanisms also depends on their actual and perceived risk. The main risks identified in relation to transparency and participation in SAIs include: (1) undermining their independence, objectivity and credibility; (2) delays and higher costs of the audit process; (3) work overload; (4) participatory fatigue; (5) bureaucratic resistance, and (6) difficulties to measure progress. Risk assessment plans need to be developed and mitigation strategies adopted to improve the probability of success in the implementation of practices.

Evaluation has been overlooked, and the development of indicators is limited. The few available indicators in use tend to focus on outputs and the implementation of process and activities. Some promising efforts for incorporating engagement into more ambitious evaluation frameworks are under development. This is another area in which the use of ICTs can improve the viability of these exercises by reducing costs.

Gaps

Table 12 below summarises some of the main gaps in our knowledge and available evidence regarding SAIs' engagement with other actors. Regarding **context**, there is a need to understand and build the evidence-base on how different contextual factors influence the adoption, form, and effectiveness of SAIs' engagement approaches. Also, the discussion about contextual factors should be used to frame the analysis and discussion about engagement mechanisms, implementation processes and the results and impact of transparency and participation interventions in SAIs. For example, we need to consider how context influence the form and implementation of engagement strategies, but also how those interventions can also shape context – how engagement strategies interact with and influence the context to improve SAIs effectiveness and government accountability. Of particular interest is, for example, to understand how external and internal SAI environments interact and influence the implementation of engagement mechanisms and their sustainability.

Outcomes and goals also deserve a closer assessment. Actors need to articulate clearly their goals in terms of results and outcomes that can be effectively measured. This would allow measuring and showing results, but also assessing the appropriateness of the selection of mechanisms (whether the choice actually allows reaching the intended goals). This identification should also take into account that different actors may actually pursue different goals.

A critical area for further work is mapping the outcomes of SAIs engagement. One could argue that the expected outcomes of these approaches would include more responsive and accountable states, better and more effective SAIs, improved practices of citizen participation, and even more inclusive societies (see Table 11). However, one pending issue is to map those outcomes based on empirical evidence from different ongoing experiences rather than based on normative considerations.

Table 11. Outcomes of SAI's engagement with citizens and other actors

Positive	Negative
Responsive & accountable government	
✓ Enhanced government responsiveness & accountability ✓ Greater access to government services & resources ✓ Greater realisation of rights	- Refusal of accountability demands - Denial of government services and resources - Social, economic or political exclusion
Effectiveness of SAIs	
✓Autonomous, effective and accountable SAIs ✓Informed and comprehensive audits ✓Control of public expenditure and performance ✓Increased public awareness about the oversight system ✓Publicity of audit information and results ✓High impact of audit reports and recommendations	-Weak and isolated SAIs -Audits' dependency on government information -Low control of public expenditure and performance -Opacity of the oversight system -Lack of public knowledge about audits -Ineffective audit reports and recommendations
Accountability system	
✓Trust in government & accountability institutions ✓Strong & collaborative oversight system	-Reduced citizen trust in oversight system -Ineffective accountability system
Practices of citizen participation	

✔Increased capabilities for collective action ✔Innovative forms of collaboration between government agencies with citizens and other actors ✔Deepening of networks and solidarities	-New capacities used to co-opt CSOs and other actors -New linkages used to hijack SAIs for groups' agenda -Tokensic or "captured" forms of engagement -Lack of accountability & representation in networks
Construction of citizenship	
✔Increased civic and political knowledge ✔Greater sense of empowerment and agency	-Increased dependence -Disempowerment and reduced sense of agency
Inclusive and Cohesive Societies	
✔Inclusion of new actors and social groups in government activities ✔Greater social cohesion across groups ✔Improved governance	-Reinforcement of social hierarchies & exclusion -Increase conflict -Poor governance

Source: Adapted from Gaventa & Barret (2010).

We have relatively good information about the different **mechanisms** SAIs are using for communicating more effectively and engaging with citizens and other. However, we do not know why certain mechanisms are adopted by SAIs and/or promoted by citizens or other actors. The incentives (and the driving forces both internal and external) that may lead to the innovative adoption of some of these mechanisms are less known. Also, we do not know how the same transparency and participation mechanism may work in different contexts or how different mechanisms work in the same context and with which results.

While SAIs have made substantial progress in transparency, receiving inputs from and cooperating with citizens and other stakeholders is still a challenge. The case for participatory mechanisms in SAIs still needs to be made stronger. It is important to nuance what participation means and how it can be implemented. The design of participatory mechanisms must take into account different degrees and forms of participation, which target diverse audiences and rely on different tools.

The **implementation** of engagement mechanisms deserves a closer look as well. Ultimately, the effectiveness and potential impact of SAI engagement depends on how it is implemented in practice. However, insufficient attention has been paid to the implementation process and the factors that may undermine it or that account for a successful implementation. Attention should be paid, for example, to how different transparency and participatory mechanisms can be tailored to SAI capacities and context, and how different engagement instruments can be combined as part of a comprehensive and well-designed engagement strategy. We need to understand better the institutionalization of engagement practices – its degree, institutionalization processes and mechanisms, but also whether and how institutionalization contributes to sustainability and impact. Two areas of particular interest are the methods and criteria for selection of participants that engage with SAIs and the design of follow up mechanisms.

While the **costs and benefits** of any intervention are critical for its implementation and effectiveness, the debates and practice about SAIs engagement have surprisingly avoided this question so far. Limits in the articulation of goals and outcomes affect the identification of clear **benefits**. Often the discussion takes place in normative terms and SAIs and other actors cannot clearly identify measurable benefits from engagement mechanisms. This is another area that requires further work. There is no explicit acknowledgement and specification of the **costs** that implementing transparency and participation mechanisms may involve, even though SAIs often face significant capacity and financial challenges. We have limited information on the real costs (in terms of personnel, time, equipment, costs related to processes, etc.) that engagement strategies impose on SAIs and other actors. We do not know if these costs represent a barrier that may actually impede the wider adoption of engagement strategies or whether the main barriers are unrelated to costs. It is critical to gather systematic evidence of the different costs of engagement mechanisms.

We do not have a strong evidence base on the actual and perceived **risks** that engagement strategies may involve for different actors. Given the importance of SAIs autonomy and civil society independence, as well as the challenging political economy context in which SAIs often operate, the debate has focused mostly on the risks in terms of losing autonomy and independence. However, we need to gather information about what SAIs and other actors perceive as significant risks. It is also critical that the implementation of engagement approaches includes the development of mitigation strategies that are based on an assessment of the different risks and the likelihood they will actually happen.

Evaluation has been overlooked in current practices of SAIs engagement. There is a need to develop evaluation frameworks and proper indicators for engagement approaches, particularly those that are institutionalized. This is an area where co-operation between different actors, including donors, can be valuable.

The role of **donors** should also be better understood. While donors have acknowledged the importance of working with SAIs and other accountability institutions, they have been less successful in systematically operationalizing and identifying the most effective strategies and aid instruments to support these efforts. Support to SAIs engagement efforts is still ad hoc. There is a need to develop innovative long-term integrated projects, which have SAIs' engagement as a major component. It is also important to develop clear policy guidelines on how to implement and evaluate these projects.

Significant gaps exist in our knowledge of SAIs' engagement approaches. This relates in part to the nature of ongoing experiences and the methodological approaches used to date. The scattered nature of the experiences makes these practices more amenable of being studied through case studies that rely on small samples and qualitative approaches. These studies usually document what works in practice, and identify lessons that can be drawn from these experiences in relation to the relevant literature.

However, we lack systematic and comparative case studies as well as larger-scale comparative projects and longitudinal analyses. Case studies and successful stories should be complemented with stronger analytical frameworks that lead the systematic collection of comparative evidence on the forms, dynamics, results and (eventually) impact of SAIs engagement practices. This would allow to draw generalizations from the available evidence

in order to advance the development of better theories that can inform policy decisions, SAIs' (and other actors') strategies and practices, and donor' programming in this area.

The way forward

This report has presented a preliminary conceptual framework for understanding SAIs' engagement and has taken stock of available evidence on the implementation of those practices. Going forward, a first step would be to refine the conceptual framework based on feedback provided by SAIs and other stakeholders.

Second, based on the framework and the current evidence-base, a set of guiding questions for undertaking a survey of SAIs engagement efforts will be developed. This survey would allow to gather systematic evidence and compare and contrast different approaches of how SAIs engage with external stakeholders. This analysis would also be a necessary step prior to designing and/or supporting SAIs' engagement mechanisms and strategies.

The survey should consider and build upon previous surveys and compilations of good practices on the subject matter. It would be designed to focus on some of the most critical issues for analysis, as derived from the previous sections of this report. The questions would be organised in some overarching categories and specific questions designed to allow drilling down into the different dimensions and sub-dimensions outlined in the report. Also, the survey questions should be adapted and/or complemented as appropriate for the needs of specific cases (for example, focus on a particular mechanism; a greater emphasis on contextual factors).

The findings suggest that it is important to focus on some areas where there are significant gaps on what we know about SAIs engagement and on how engagement mechanisms are designed and implemented. Of particular interest is the analysis of participatory mechanisms and the critical conditions that explain their effective implementation, as well as the factors that may contribute to a wider adoption of these mechanisms. It is important to note that the proposed framework and findings have practical and operational implications. They point in the direction of providing guidance to SAIs' staff, practitioners, and donors for strengthening SAIs engagement approaches. Moreover, they would allow tailoring engagement mechanisms in ways that reflects contextual variations as well as the diversity of SAIs capacities, resources and experience.

Survey results should provide enough information to support a convincing explanation of how to design, implement and evaluate SAIs engagement mechanisms and strategies, and how to support SAIs and other stakeholders to do it effectively.

Table 12. Dimensions, findings and gaps in SAIs engagement approaches

Domains of SAIs engagement	Relevant dimensions	Findings	Gaps
Enabling environment	- Differences by type of SAI - Political economy - Culture of engagement affects legitimation of participatory efforts - Legal framework may facilitate SAIs engagement - Relative capacities and incentives of SAIs and other actors	- SAIs may resort to transparency and participation to strengthen position vis-à-vis other actors - More capable SAIs may use transparency and participation mechanisms more than SAIs with weaker capacity - The legitimation of engagement efforts is still questioned (principle and practical considerations) - Strong role of internal leadership	- Understand interaction between different variables - Understand and gather evidence on the influence of several contextual factors on adoption, form, effectiveness in a systematic way - Contextual factors should frame specific discussions about mechanisms, implementation or the results and impact of interventions
Process design & implementation	- Consider timing, resources, selection and representativeness of participants, and the nature of the process for which citizen input is sought	- Top-down adoption of mechanisms - No clear method to ensure participation of representative participants - Inputs at later stages of the audit process are more common - Takes time and resources to learn from the implementation of engagement mechanisms - Weak dissemination and follow up	- How to tailor and combine different mechanisms - Need to understand the barriers and incentives for transparency / participation - Need to study the differentiate impact of inputs at different stages of the audit cycle - Criteria for participation - Design of dissemination and training strategies - Institutionalization and its contribution to sustainability and impact
Mechanisms	- Each mechanism has strengths and weaknesses - SAIs use different mechanisms, isolated or in combination	- One-way transparency mechanisms prevail over two-way participatory ones - Limited institutionalization - Limited tailoring - Scarce use of multiple mechanisms in combination	- Understand why certain mechanisms are adopted - Limited documentation of the characteristics and results of different mechanisms
Goals & outcomes	- Engagement strategies are aimed at informing audit activities,	- Goals are not clearly defined and articulated in advance	- Limited attention to goals and their conceptualization in measurable terms

	educating citizens on the audit process, gaining support for SAIs, making audit findings relevant, strengthen citizen demand for enforcement of audit recommendations, and strengthening trust. - Difficult to measure outcomes of engagement mechanisms and approaches	- Goals may be different for diverse actors involved - Gap between actors' actual goals and goals prescribed by theory /policy	- Need to map outcomes based on evidence
Risks & costs	- It takes appropriate resources, time, staff and technical infrastructure to implement engagement mechanisms - Risks can be both internal (e.g., bureaucratic resistance) and external (e.g., undermining independence)	- Costs may exceed benefits but should be assessed in each case - Limited evidence of costs - Costs are split between different actors - No systematic approach to identify, manage, and mitigate risks	- Need to gather systematic evidence of the different costs that engagement mechanisms involve - Limited evidence on the effectiveness and value for money of engagement strategies - Development of mitigation strategies - Criteria for effective risk mitigation strategies
Evaluation	- Measure outputs, processes and eventually impact	- Lack of indicators to systematically document and measure results - No clear strategy to monitor results and outcomes - Evaluation frameworks and methods not considered at early stage	- Clarify evaluation approaches (what, when, and who should evaluate) - Conduct evaluations of specific transparency and participation mechanisms and activities (plus performance assessments) - Need to strengthen the evidence base of results, outcomes and impact in terms of both performance and accountability

Appendix I. Figures

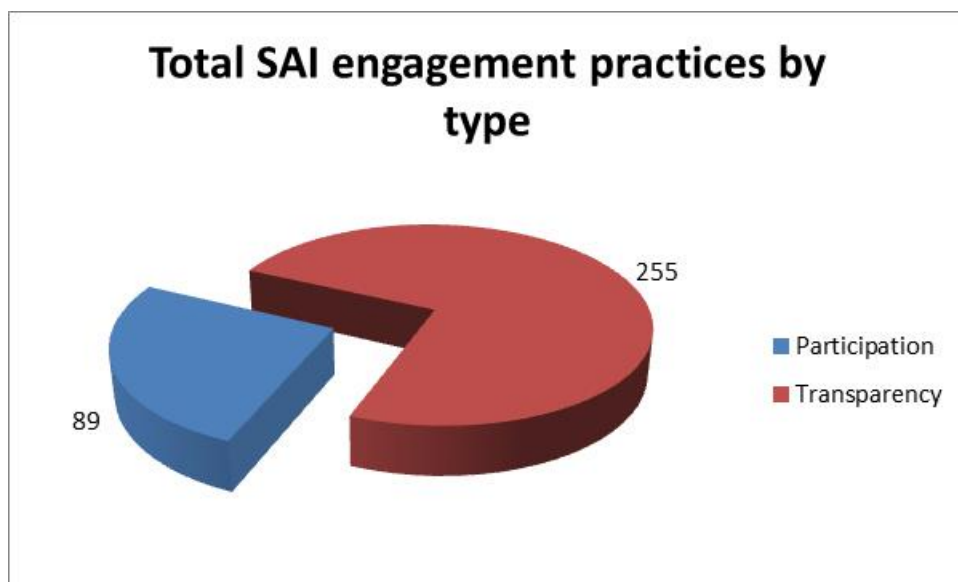**Figure 5. Total engagement by type**

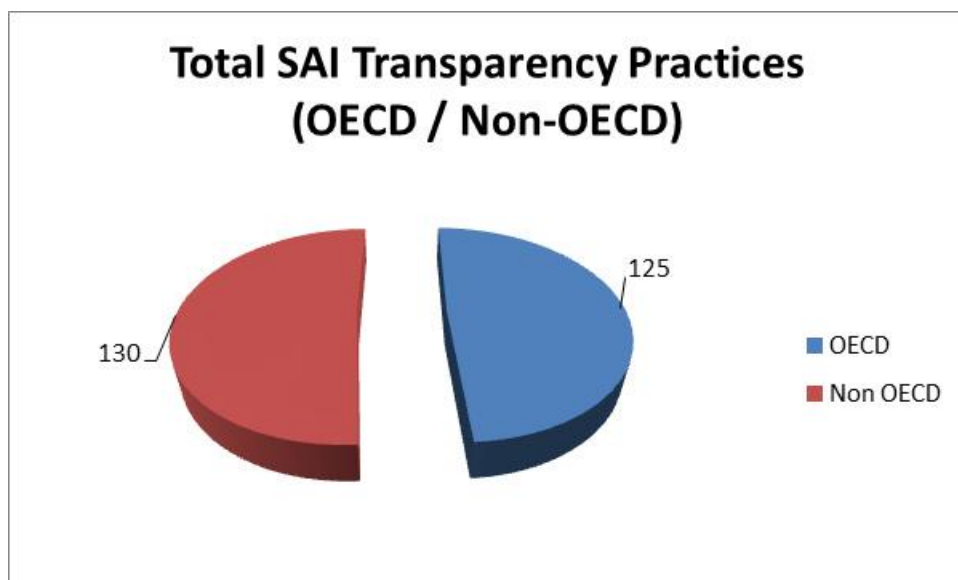**Figure 6. Total Transparency OECD / Non-**

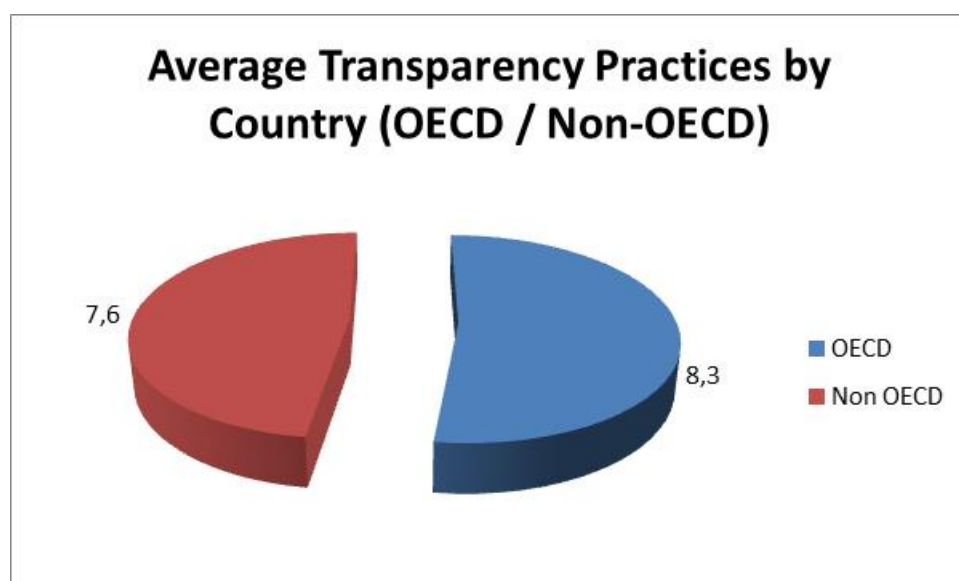**Figure 7. Average Transparency Practices (OECD / Non-OECD)**

Figure 8. Average Transparency Practices per Country by Region
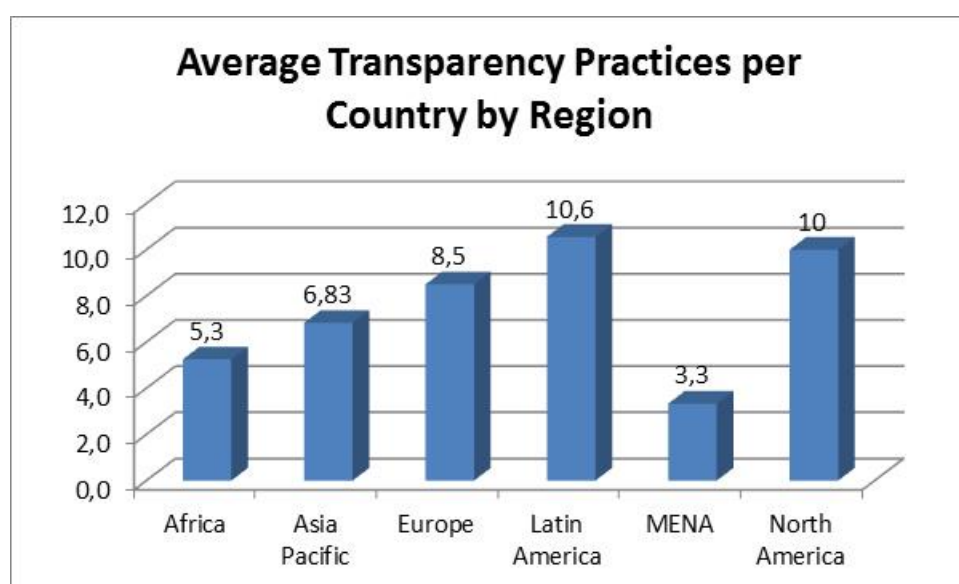
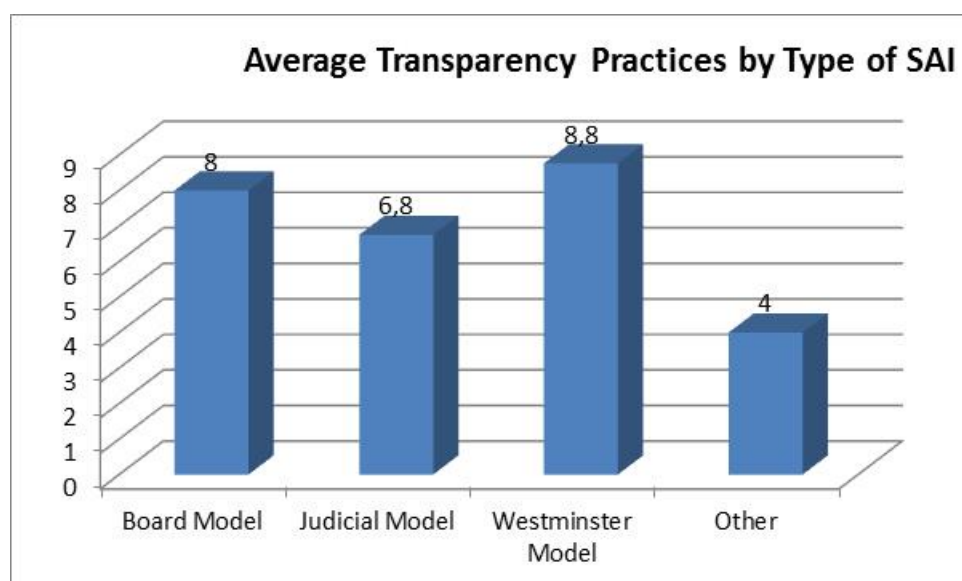**Figure 9. Average Transparency Practices per Country by Type of SAI**

Figure 10. Number of Transparency Practices by Country

Figure 11. Total Transparency Practices by Type

Total Transparency Practices by Type

Type	Value
Institutional information: legislation,…	32
Website (ICTs' use)	31
publication and dissemination of audit…	29
Institutional information: Authorities and…	24
Summaries of audit reports	23
Dissemination publications for the general…	18
Information on budget exercise (SAIs'…	17
Information actualizada	17
Procurement information	16
Other dissemination mechanisms (tv,…	15
Communication office	13
Audit plan	10
Targeted communication policy	5
Information on follow up to…	3
Registry of civil servants who have ben…	2

Figure 12. Total Transparency Practices by Category

Total Transparency Practices by Category

Category	Value
SAIs TRANSPARENCY	~34
COMMUNICATION STRATEGY	~37
INFORMATION ON THE AUDIT CYCLE	~16
DISSEMINATION OF AUDITS	~52
INSTITUTIONAL INFORMATION	~57
ICT USE	~64
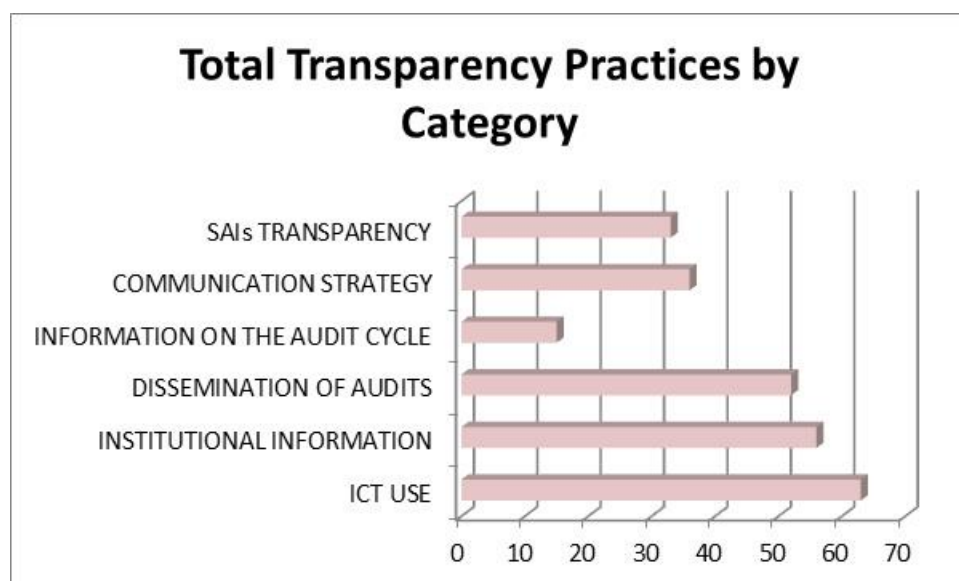
Figure 13. Total Participation Practices (OECD / Non-OECD)

Total Participation Practices (OECD / Non-OECD)

- OCDE: 33
- Non OCDE: 56
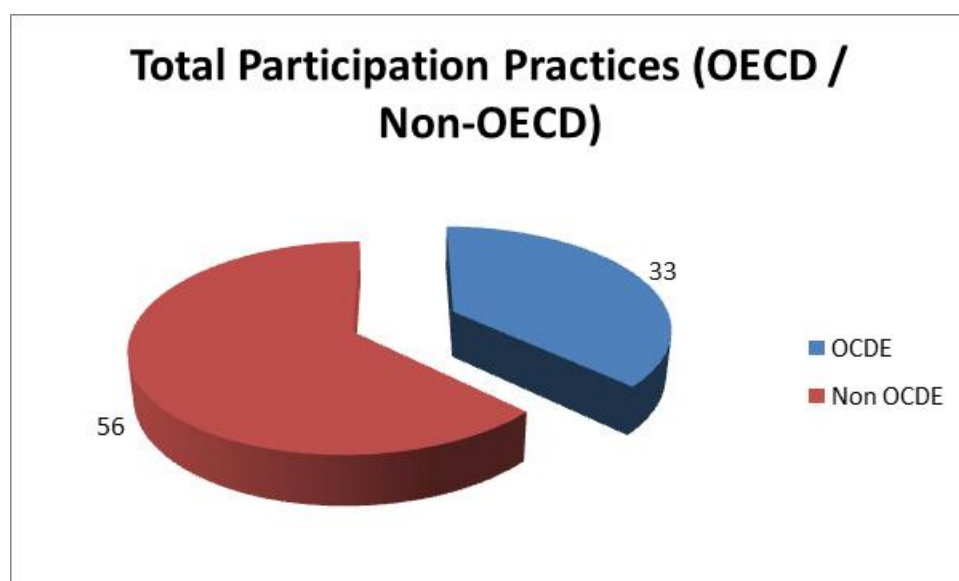
Figure 14. Average Participation Practices per Country (OECD / Non-OECD)

Average Participatory Practices by Country (OECD / Non-OECD)

- OCDE: 2,2
- Non OCDE: 3,3

Figure 15. Total Participatory Practices by Region

Figure 16. Average Participatory Practices per Country by Region

Figure 17. Participatory Practices in SAIs by Country
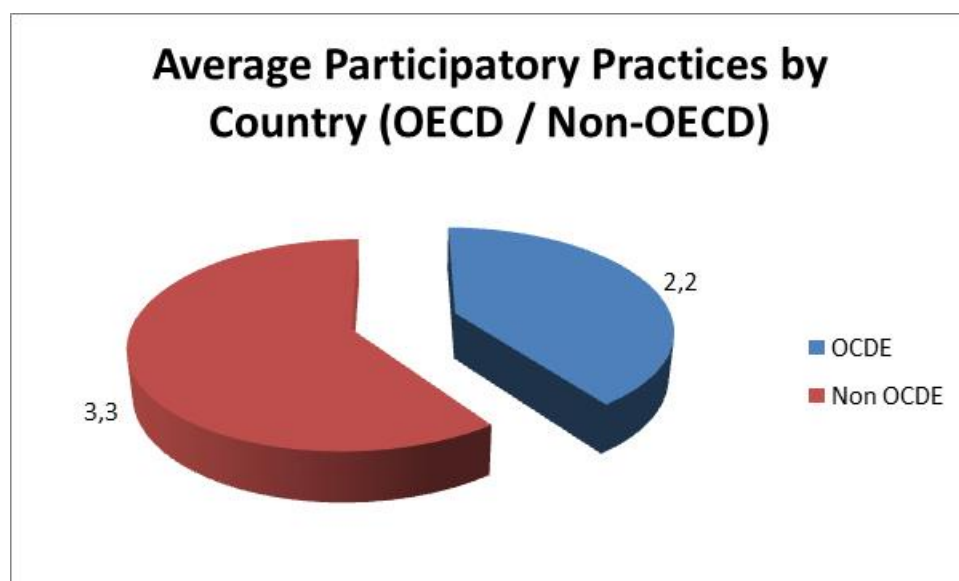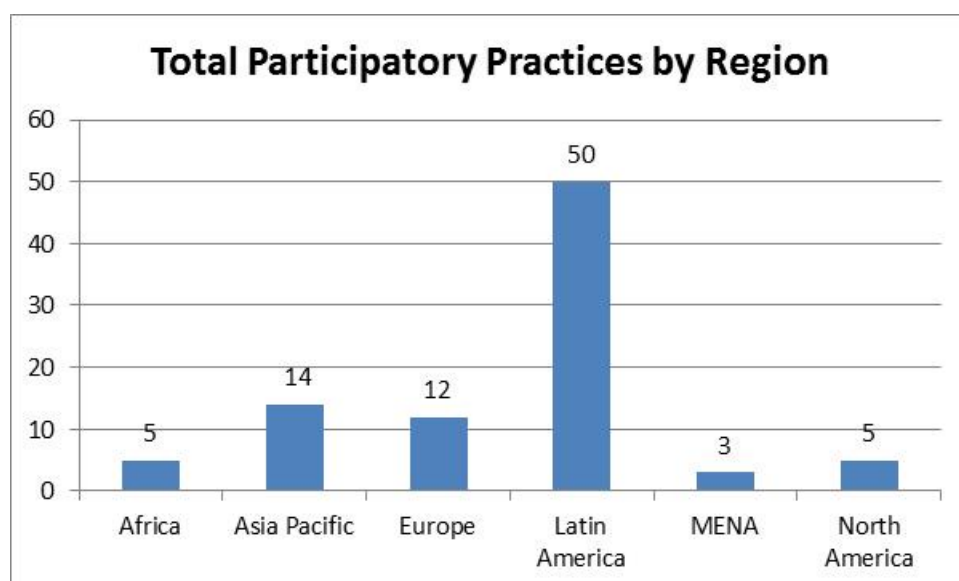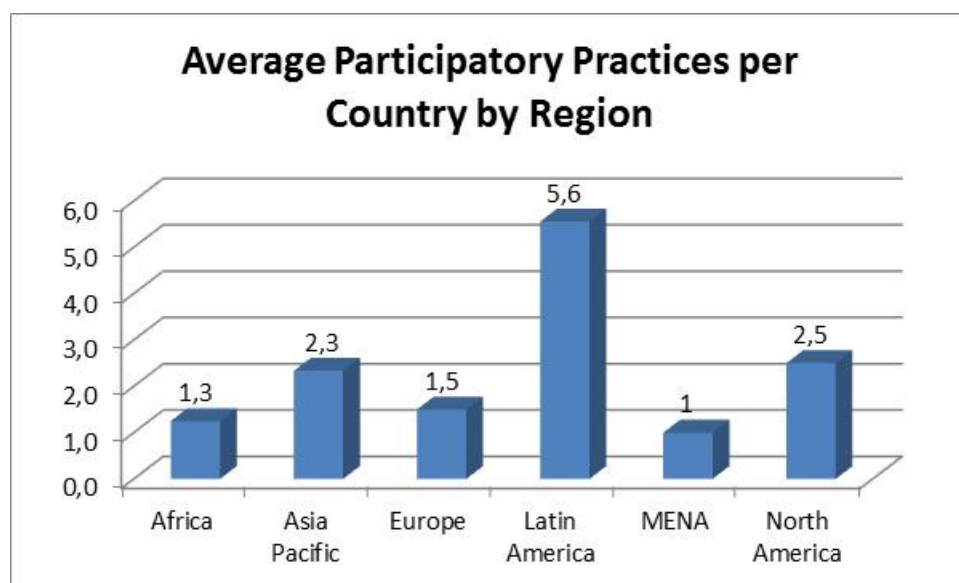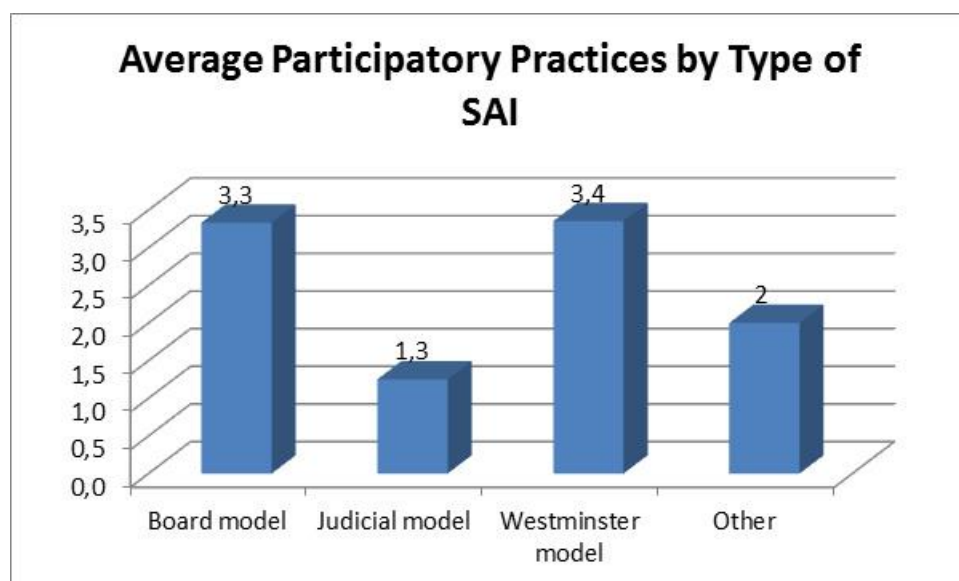

Figure 18. Average Participatory Practices by Type of SAI

Figure 19. Participatory Practices in SAIs by Type of Practice

Participatory Practices in SAIs by Type of Practice

Practice	Value
Feedback mechanisms (public attention channels)	24
Audit planning: Complaint mechanisms (denuncias)	17
Collaboration with other government agencies...	12
Collaboration with other accountability institutions...	8
CSO collaboration/inputs for audits	5
Civil servants training	4
Collaboration with other stakeholders (CSOs etc)	4
Joint/Articulated audits	3
Follow up on enforcement of audit...	2
Veedurias (citizen supervision of specific...	2
Citizen/public input in audits	2
Follow up on complaints	2
Audit planning: Consultation mechanisms	2
Appointment process	2

Figure 20. Participatory Practices in SAIs by Stage

Participatory Pratices in SAIs by Stage

- APPOINTMENT: 2
- AUDIT PLANNING: 21
- AUDIT PROCESS: 12
- FOLLOW UP ON RECOMENDATIONS: 10
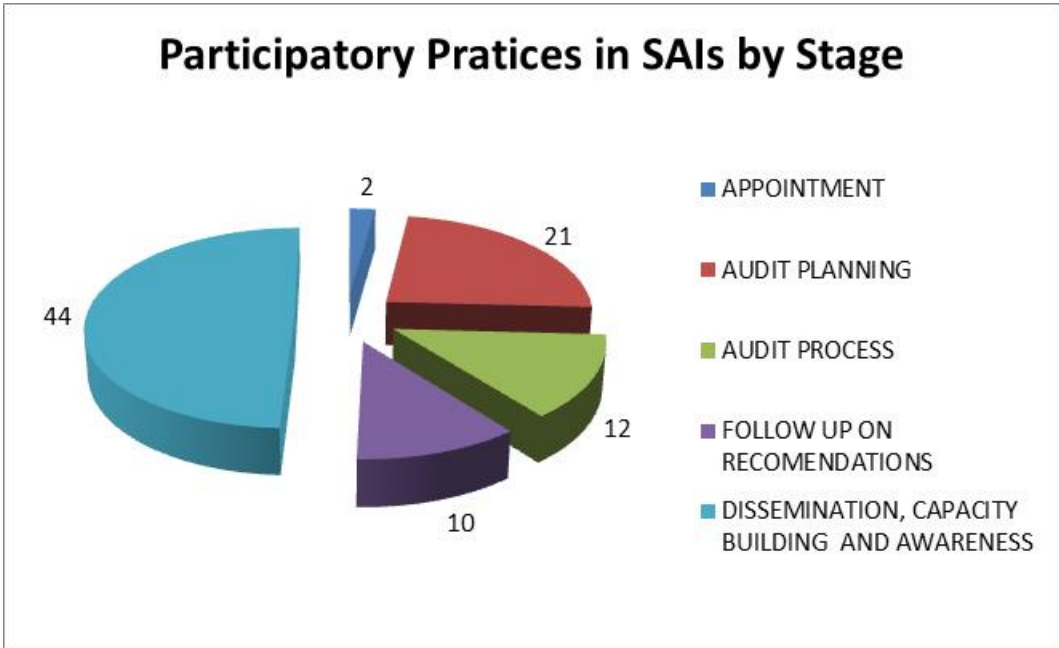- DISSEMINATION, CAPACITY BUILDING AND AWARENESS: 44

Figure 21. Total Engagement Practices - Transparency + Participation (OECD / Non-OECD)
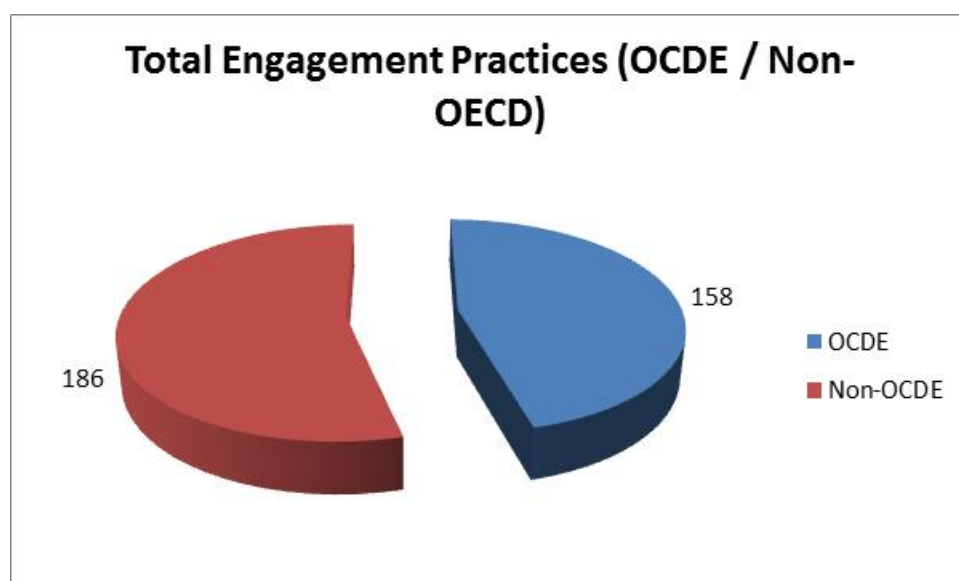

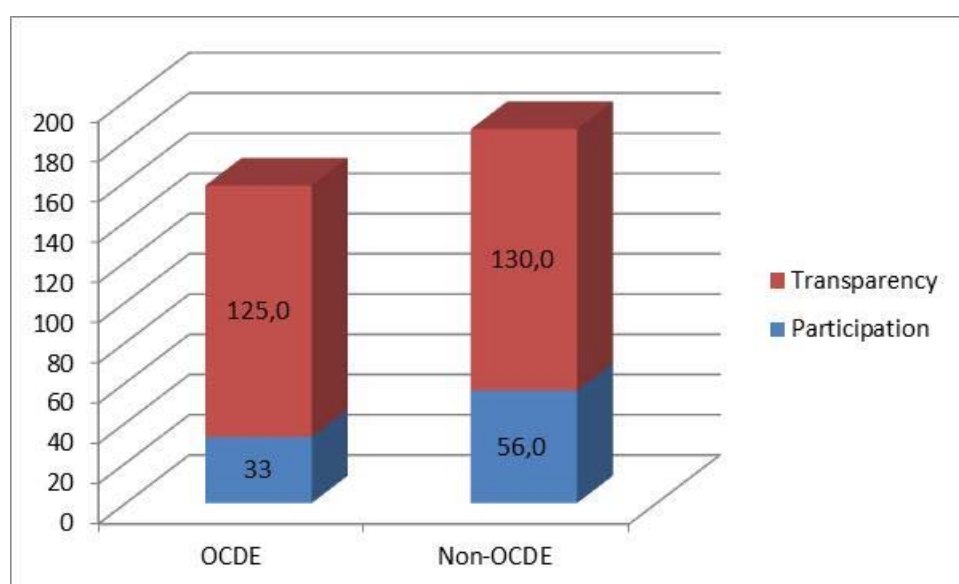**Figure 22. Comparative of Total Engagement Practices (OECD / Non-OECD)**

Figure 23. Average Engagement Practices – Transparency + Participation (OCDE / Non-OCDE)
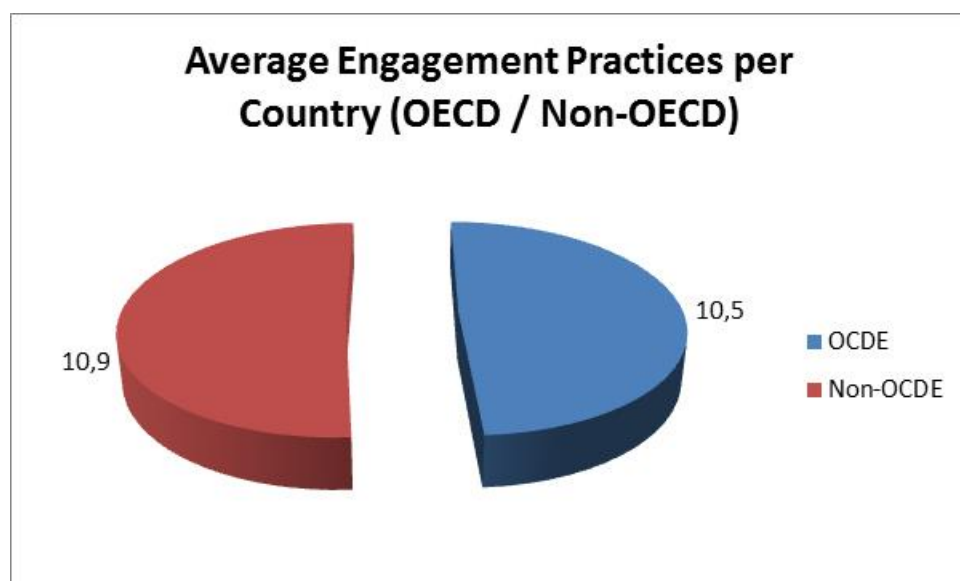
Figure 24. Distribution of Total Engagement Practices – OECD
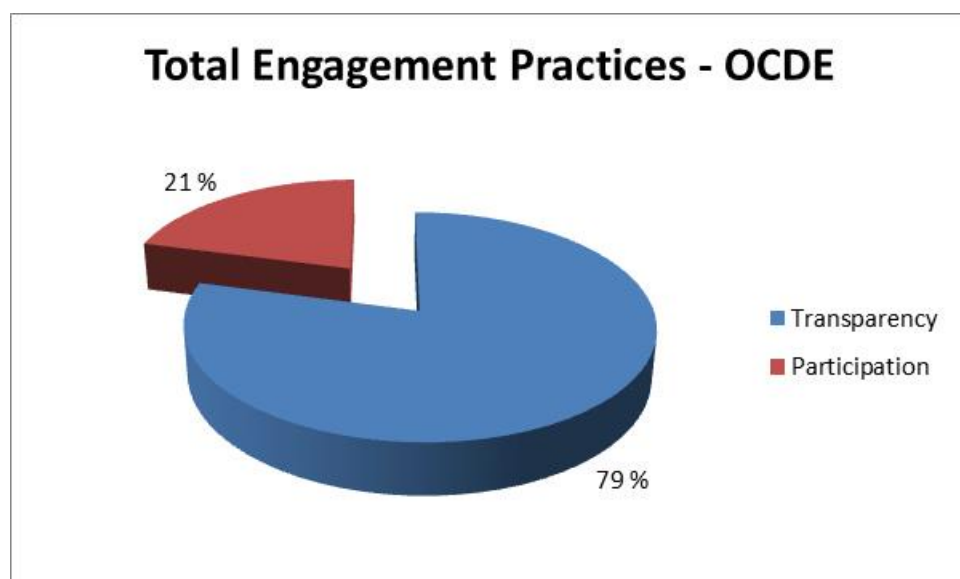
Figure 25. Distribution of Total Engagement Practices – Non-OECD

Total Engagement Practices - Non-OCDE

30 %

70 %

- Transparency
- Participation
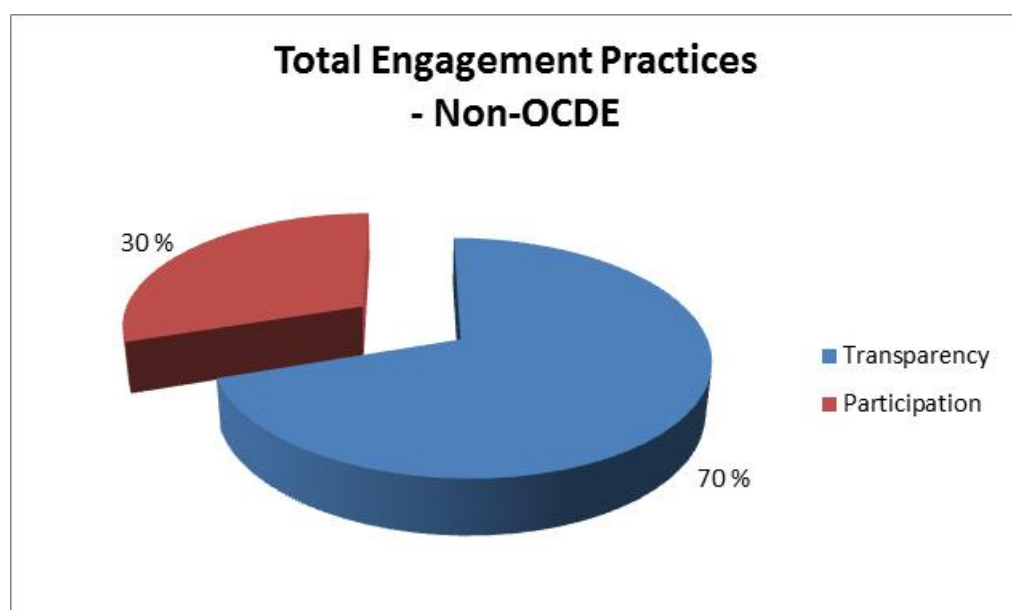
Figure 26. Average Transparency & Participation Practices – OECD

Average Transparency & Participatory Pratices - OCDE

2,2

8,3

- Transparency
- Participation
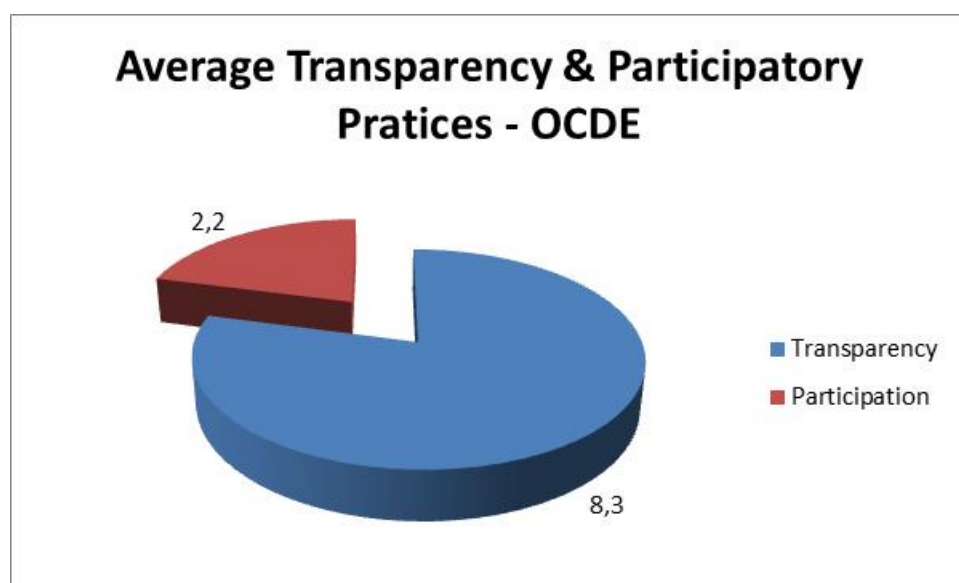
Figure 27. Average Transparency and Participation Practices – Non-OECD

Average Transparency &Participation Practices - Non-OCDE

- Transparency
- Participation

3,3

7,6
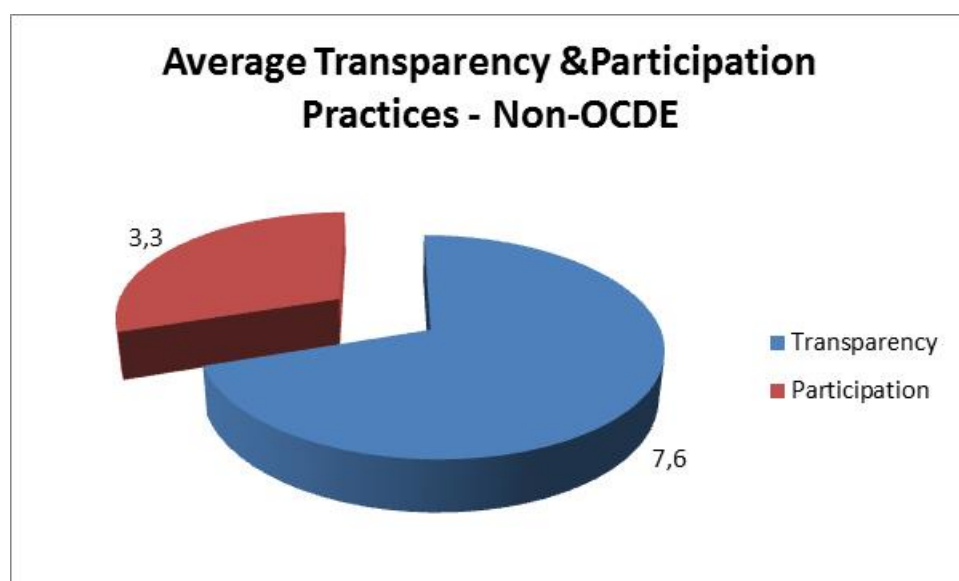
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