



## Engagement practices between Supreme Audit Institutions and external actors: Mechanisms, risks and benefits

## Brief summary

At a time when citizen-government relations are often characterised by mistrust or indifference, the use of institutionalised mechanisms is an increasingly important way to foster inclusion. Reliable information is a key ingredient in facilitating collaboration among the actors of a transparent and accountable system. Supreme audit institutions (SAIs) play a crucial role in producing credible information on government expenditure and public sector performance. Through their engagement with external actors in the “accountability ecosystem” – in particular parliaments, civil society organisations (CSOs) and the media – they can favour inclusion in oversight and policy-making processes.

This study responds to SAIs’ expressed interest in multiplying the impact of their reports by deepening their interactions with external stakeholders and contributing to advancing citizens’ interests and well-being and wider society.

This report analyses a global survey of 30 SAIs about their engagement with external stakeholders including parliaments, CSOs and the media. It investigates four main aspects: 1) the benefits they expect from establishing, improving and sustaining their interactions with external stakeholders; 2) the interaction mechanisms they have in place; 3) the risks and constraints they have encountered; and 4) how they measure the impact of their engagement strategies.

According to the survey, levels of engagement vary significantly across different stakeholder groups. SAIs engage primarily with parliaments, followed by citizens/CSOs and the media. This suggests SAIs’ engagement with actors beyond their institutional obligations is weak and marked by low levels of trust.

SAIs in high income countries are not always at the forefront of interactions with external stakeholders. Non-OECD SAIs are more likely to engage in two-way, more participatory and interactive approaches than those in OECD countries.

The main purpose of this study is to outline current engagement practices; implementing greater engagement would require further research. However, this report suggests a checklist that could help SAIs to strengthen their engagement strategies.

The main recommendations are:

1. Develop a formal strategy for engagement with external actors.
2. Encourage the use of a broader range of communications tools, if appropriate.
3. Consider mechanisms and initiatives to increase citizen participation.
4. Design a strategy with legislators to increase parliaments’ interest in audit work and follow-up to audit recommendations.
5. Increase systematic use of multi-stakeholder peer-to-peer learning mechanisms

## Contents

<b>Contents</b>	<b>1</b>
<b>Tables</b>	<b>3</b>
<b>Figures</b>	<b>3</b>
<b>Abbreviations and acronyms</b>	<b>1</b>
1. Introduction	1
2. Methodology	2
3. Engagement with external stakeholders: What do we know?	4
<b>3.1 Public accountability and external audit</b>	<b>4</b>
<b>3.2 Improving accountability through stakeholder engagement</b>	<b>4</b>
<b>3.3 Forms of engagement</b>	<b>8</b>
<b>3.4 The existing literature on SAI engagement</b>	<b>9</b>
Findings from the first phase of the EIP's project on SAI engagement	9
Other initiatives promoting SAI engagement with stakeholders	10
Contributions of the EIP report	11
4. Why do SAIs engage?	12
<b>4.1 Defining engagement with stakeholders</b>	<b>12</b>
<b>4.2 Mapping the benefits and potential outcomes of engagement</b>	<b>12</b>
<b>4.3 Factors shaping engagement practices</b>	<b>16</b>
<b>4.4 Lessons learned and recommendations</b>	<b>17</b>
5. How do SAIs engage with external stakeholders?	18
<b>5.1 Overview of engagement practices with stakeholders throughout the audit cycle</b>	<b>18</b>
<b>5.2 Forms of engagement: One-way information exchange</b>	<b>21</b>
Practices and mechanisms	21
Constraints and challenges	25
Lessons learned and recommendations	27
<b>5.3 Engagement with citizens and civil society</b>	<b>30</b>
Practices and mechanisms	30
Benefits of engaging with citizens and civil society	34
Constraints, risks and challenges	36
Addressing constraints and improving engagement with citizens	38
Lessons learned and recommendations	38
<b>5.4 Engagement with parliament and legislators</b>	<b>44</b>
Practices and mechanisms	44
Benefits of engagement with parliament and legislators	46
Constraints, risks and challenges	46
Lessons learned and recommendations	50
<b>5.5 Engagement with the media</b>	<b>53</b>
Practices and mechanisms	53
Benefits of engaging with the media	55
Constraints, risks and challenges	56
Lessons learned and recommendations	58

6. Survey results: Monitoring and evaluation	60
<b>6.1 Indicators to measure engagement</b>	<b>60</b>
<b>6.2 Lessons learned and recommendations</b>	<b>62</b>
7. Survey results: Learning about stakeholder engagement	65
<b>7.1 Preferred learning methods</b>	<b>65</b>
<b>7.2 Learning needs, interests and opportunities</b>	<b>66</b>
<b>7.3 Lessons learned and recommendations</b>	<b>67</b>
8. Conclusion and way forward	69
Set clear objectives and specify the intended sequence of steps that lead to the expected outcomes (the theory of change) of engagement practices	73
Adopt a strategy that guides efforts to engage with stakeholders	73
Design indicators of results and impact and set up evaluation and monitoring systems	74
Establish a unit and/or assign an officer responsible for managing engagement practices	74
Raise SAI staff awareness and capacity to engage with external stakeholders through regular training	75
Adopt a proactive communication strategy that relies on multiple communication channels and is tailored to multiple stakeholders	75
Consider multiple channels of engagement with citizens and civil society, and adopt mechanisms for institutionalised collaboration besides complaints and audit requests	76
Diversify channels of engagement with parliament and legislators	77
Engage the media as a critical ally for disseminating audit activities and products and strengthening the impact of audit recommendations	77
Encourage and leverage the use of digital tools and ICT to engage with stakeholders	78
Adopt a systematic approach to learning from peers about engagement practices	78
Donors should support activities oriented at increasing cooperation amongst accountability institutions, civil society and media	79
References	82
Annexes	86
<b>Annex 1. Classification of respondents</b>	<b>86</b>
<b>Annex 2. Survey questionnaire SAI information</b>	<b>90</b>
Part I - Transparency	90
Part II - Engagement (consultation / participation) of different stakeholders in audit processes	94
Part III - Engagement with citizens and civil society	95
Part IV – SAI’s engagement with Parliament and the media	98
Part V – Monitoring results and risks of engagement practices	100
Part VI - Other	102
Part VII – Learning	102
<b>Annex 3. Standard template for documentation of country practices</b>	<b>105</b>
<b>Annex 4: Stocktaking the existing literature on SAI engagement</b>	<b>110</b>
Findings from the first phase of the EIP project on SAI engagement	110
Other initiatives promoting SAIs’ engagement with stakeholders	110

## Tables

Table 1. The 30 respondents to the survey .....	2
Table 2. Mutual benefits of co-operation with stakeholders.....	7
Table 3. Main results and impacts of transparency identified by SAIs <i>By highest number of mentions by region and income</i> .....	14
Table 4. Results and impacts of stakeholder engagement <i>Identified by SAI groups: Main choices by SAI group</i> .....	15
Table 5. Factors shaping SAIs' engagement practices.....	16
Table 6. Main constraints on increasing civil society engagement by region.....	38
Table 7. Examples of tailoring engagement practices to different capacities and contexts .....	80
Table 8. Grouping of SAI respondents by region and income level .....	86
Table 9. Some clusters of respondents .....	87
Table 10. Distribution of respondents by income and region.....	89
Table 11. Overall patterns, findings and knowledge gaps on SAI engagement with stakeholders before the survey.....	114
Table 12. Comparing the findings of the stocktaking report and the 2015 survey.....	116

## Figures

Figure 1. The place of SAIs in the accountability ecosystem.....	5
Figure 2. Forms of SAI engagement with external stakeholders based on depth of engagement.....	8
Figure 3. Perceived results and impact of SAI transparency (total mentions) .....	14
Figure 4. Perceived results and impact of SAI engagement with stakeholders.....	15
Figure 5. When in the audit cycle do SAIs engage with external stakeholders? .....	18
Figure 6. Which external actors do SAIs engage with at each stage of the audit cycle? <i>Distribution of engagement practices by stakeholder and stage of the audit cycle</i> .....	19
Figure 7. What types of information do SAIs disclose? <i>Types of information disclosed by percentage of SAIs respondents</i> .....	22
Figure 8. How does your SAI disclose information? <i>Information channels used by percentage of SAIs</i> .....	24
Figure 9. SAI dissemination activities targeting specific actors .....	25
Figure 10. Challenges to enhancing transparency.....	26
Figure 11. Citizen/civil society engagement practices throughout the audit cycle.....	30
Figure 12. Two-way engagement and collaboration mechanisms .....	31
Figure 13. Average use of two-way engagement and collaboration mechanisms, by SAI group .....	32
Figure 14. How are SAIs equipped to deal with citizen engagement? <i>Respondent SAIs with specialised units for managing citizen engagement mechanisms with civil society</i> .....	33
Figure 15. Types of civil society actors SAIs engage with .....	34

Figure 16. How do SAIs evaluate the quality of their collaboration with citizens and CSOs? .....	35
Figure 17. Average evaluation of the quality of collaboration with citizens and CSOs .	35
Figure 18. Increasing civil society engagement: Evaluation of constraints by SAIs .....	37
Figure 19. Assessment of challenges and constraints on engagement with parliaments .....	47
Figure 20. Challenges and constraints on engagement with parliaments, by OECD membership.....	49
Figure 21. Perceived relevance of different types of media .....	53
Figure 22. Perceived relevance of media type by region.....	54
Figure 23. Average evaluation of SAI collaboration with the media by region and income level.....	55
Figure 24. Perceived challenges to engaging with the media .....	57
Figure 25. Sources of learning about engagement with external stakeholders .....	65

FORTHCOMING PUBLICATION

## Abbreviations and acronyms

ACIJ	Asociación Civil por la Igualdad y la Justicia, Argentina (Civil Association for Equality and Justice)	IDI	INTOSAI Development Initiative
AFROSAI	African Organization of Supreme Audit Institutions	INTOSAI	International Organization of Supreme Audit Institutions
AGN	Auditoría General de la Nación (National Audit Office)	ISSAI	International Standard of Supreme Audit Institutions
ARABOSAI	Arab Organization of Supreme Audit Institutions	LAC	Latin America and the Caribbean
ASOSAI	Asian Organization of Supreme Audit Institutions	M&E	monitoring and evaluation
CAROSAI	Caribbean Organization of Supreme Audit Institutions	MENA	Middle East and North Africa
COA	Commission of Audit	MoU	memorandum of understanding
CPA	citizen participatory audit	NA	North America
CSO	civil society organisation	NAO	National Audit Office
CGA	Controller and Auditor General	NCA	Netherlands Court of Audits
CGR	Contraloría General de la República (General Controller Office)	NGO	non-governmental organisation
DCD	Development Cooperation Directorate	OECD	Organisation for Economic Co-Operation and Development
EAP	East Asia Pacific	OGP	Open Government Partnership
ECA	Europe and Central Asia	OLACEFS	Organización Latinoamericana de Entidades de Fiscalización Superior (Latin American and Caribbean Organization of Supreme Audit Institutions)
EIP	Effective Institutions Platform	PASAI	Pacific Association of Supreme Audit Institutions
EUROSAI	European Organization of Supreme Audit Institutions	PMF	Performance Measurement Framework
GAO	Government Accountability Office	PPBA	Public Participation in the Budget and Audit Process
GIFT	Global Initiative for Fiscal Transparency	SAI	supreme audit institution
GIZ	German Development Cooperation	SNAO	Swedish National Audit Office
GPSA	Global Partnership for Social Accountability	TPA	Transparency, Participation and Accountability Initiative
IBP	International Budget Partnership	UN	United Nations
ICT	information and communication technology	UNDESA	United Nations Department of Economic and Social Affairs
		WGVBS	INTOSAI Working Group on the Value and Benefits of SAIs