

## **ATTACHMENTS**

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### Speeches and presentations

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#### 1. Opening

1.1 Dr. Josef Moser, President of the Austrian Court of Audit, Secretary General of INTOSAI, Austria

1.3 Sha Zukang, USG, Economic and Social Affairs, UN



21<sup>st</sup> UN/INTOSAI Symposium  
21<sup>e</sup> Symposium ONU/INTOSAI  
21. VN/INTOSAI Symposium  
21<sup>o</sup> Simposio NU/INTOSAI  
الندوة ٢١ للأمم المتحدة والانتوساي

13 – 15 July 2011, Vienna, Austria / 13 – 15 juillet 2011, Vienne, Autriche  
13. – 15. Juli 2011, Wien, Österreich / 13 al 15 de julio de 2011, Viena, Austria

Topic/Thème/Thema/Tema/ الموضوع

- Effective practices of cooperation between SAIs and citizens to enhance public accountability •
- Pratiques efficaces de coopération entre les ISC et les citoyens afin d'améliorer la reddition des comptes publics •
- Wirksame Praktiken der Zusammenarbeit von ORKB und Bürgern zur Förderung der öffentlichen Rechenschaftspflicht •
- Prácticas efectivas de la cooperación entre las EFS y los ciudadanos para aumentar la rendición de cuentas pública •

الممارسات الفعالة للتعاون بين الأجهزة العليا للرقابة المالية والمواطنین لتعزيز المساءلة الحكومية

Opening Address

BASIC PAPER / RAPPORT DE BASE / GRUNDLAGENPAPIER / PONENCIA BASE

*prepared by/préparé par/verfasst von/elaborado por*

**INTOSAI SECRETARY GENERAL**

## 1. Government Audit in Transition

Government audit has a long-standing tradition. It is rooted in the idea that citizens experience a need for control, wherever public funds are being spent and regardless of the type of government.

Government audit - the audit of public funds - derives its origin from the citizens themselves.

In democratic systems, this control function is exercised by national parliaments as institutions representing the people. Operationally, parliaments do not carry out this control function themselves, but rely on the audit and advisory work of Supreme Audit Institutions (SAIs) and their reports, which is why the relationship between Parliament as the supreme control body and government audit institutions is a natural partnership.

Supreme audit institutions are independent of the executive. It is their task to provide guidance to the public administration and government by presenting facts to the public, to public-sector managers and policy-makers, to pinpoint developments, and to furnish recommendations, the aim being to counteract ill-directed developments. By exercising this control function, we SAIs provide independent, unbiased and reliable information to the national parliaments so that they can hold the government and the public administration answerable. In this way, SAIs support national parliaments in the exercise of their duties.

Because of their control function, SAIs at the same time act as partners and agents of the citizens, ensuring that money entrusted to those in government is being spent in keeping with the requirements of economy, efficiency and effectiveness, regularity and compliance, in the interest and for the benefit of the citizens at large.

As a cornerstone of every democracy, SAIs play a fundamental role in upholding the principles of good governance, transparency and accountability, in particular in promoting public sector efficiency.

However, new public management and the transformations it has brought with it, notably in the wake of the recent financial, economic and budget crises, have clearly demonstrated that our audits are just one side of the coin. As SAIs we will be recognized for our work only if we manage to clearly communicate to the citizens what we do and which added value we generate for the state and society so that we are perceived as indispensable, strategic institutions serving the interests of the citizens.

To achieve this goal, SAIs must heed citizens' concerns in their work and communicate this accordingly. Moreover, audits and audit findings must be communicated to the

public so that ultimately the citizens are empowered to demand the implementation of audit findings. To be able to do so, citizens must actively participate in the political debate and contribute to the implementation of audit findings. It is of critical importance to provide the citizens with an adequate platform for such commitment. When citizens understand they are not powerless, but can play an active role and defend their interests, they will be willing to fully commit themselves.

Different methods, practices and models to reach this aim exist and will be discussed, shared, and developed as best practice examples during this Symposium.

Including citizens in the work of SAIs and in the process of public accountability is specifically important, since SAIs are also called upon to contribute with their audits to the realization of the United Nations Millennium Development goals within the framework of the international community of nations.

I am therefore delighted that the existing cooperation between the United Nations and INTOSAI is now continued in this 21<sup>st</sup> joint event. This year's UN/INTOSAI Symposium on "Effective Practices of Cooperation of SAIs and Citizens to Enhance Public Accountability" will address current developments and the need to include the citizens in the public accountability process. In the next three days, joint solutions will be sought, which will ultimately significantly enhance transparency and accountability as well as help to attain the United Nations Development goals.

Let me at this point express my sincere thanks to the United Nations for having espoused this topic together with us and for working with INTOSAI to realize our goals. My special thanks go to Undersecretary Sha Zukang for gracing this Symposium by his attendance and his team for the preparatory work that has gone into this event. This testifies to the mutual appreciation and respect which was also expressed by the United Nations Secretary General, Ban Ki-Moon, in his preface to the commemorative publication on the occasion of the 250<sup>th</sup> anniversary of the Austrian Court of Audit, who wrote: *"The United Nations and external government auditors share a commitment to advancing both good governance and the international development agenda. We are natural partners, and I welcome our long-standing cooperation with the International Organization of Supreme Audit Institutions (INTOSAI), in particular in organizing a number of valuable seminars."*

I also thank the United Nations Department for Economic and Social Affairs (UNDESA) for supporting our efforts to globally strengthen SAIs, as well as the Economic and Social Council of the United Nations (ECOSOC) for adopting a resolution which specifically refers to INTOSAI's Lima and Mexico Declarations and endorses their general dissemination. The ECOSOC Resolution strongly backs our efforts to create appropriate framework conditions for effective SAI work. I hope that

this Symposium is yet another step forward towards our endeavour of having our Lima and Mexico Declarations embedded in a UN General Assembly Resolution.

## **2. Cooperation of SAIs and Citizens to Enhance Public Accountability**

### **2.1 Activities carried out by INTOSAI so far to promote cooperation between SAIs and the citizens**

The efforts deployed by INTOSAI to promote SAI independence by way of a UN resolution clearly show how much significance INTOSAI has accorded to enhanced cooperation of SAIs and the citizens in recent years. SAIs can deliver unbiased, objective and reliable reports only if they enjoy independence as a fundamental prerequisite for trust-based cooperation with the citizens.

INTOSAI's aim to inform the public about its audit findings and recommendations is also laid down in its basic documents. The 1977 Lima Declaration stipulated the principle of independent reporting on the outcome of the work of SAIs to parliament and the public at large. 30 years later, the XIX INCOSAI adopted the Mexico Declaration, which spelled out the right and obligation of SAIs to issue reports and to freely decide on the content and timing of publishing and disseminating audit reports. These principles underline the responsible role of public sector auditors in strengthening public trust through their audit activities and reporting and ensuring the efficient and effective collection and use of public resources for the benefit of society at large.

Derived from the Lima and Mexico Declarations, this responsibility is also evident in INTOSAI's Strategic Plan. The new Strategic Plan emphasises the key role which citizens play in promoting transparency in the process of public accountability and defines the promotion of good governance, increased transparency and the enhanced fight against corruption as its overriding aims. Timely, accurate and transparent communication with the citizens and raising awareness about the value and benefit of SAIs is undoubtedly a major precondition for achieving those aims.

With growing interest on the part of individuals, the public and the media in the achievements of government audit, INTOSAI has recognized the need to highlight the value and benefit of SAIs and addressed this issue in several INTOSAI bodies and events, always with the objective of strengthening public trust in SAIs.

The 20<sup>th</sup> UN/INTOSAI Symposium in 2009 discussed the role of SAIs in fighting corruption, in order to find a way to effectively address the challenges of combating corruption. The 20<sup>th</sup> Symposium achieved yet another milestone in strengthening the position of SAIs in their different constitutional set-ups and contributed largely to a

joining of forces in the fight against corruption, the prevention of misuse of public funds, and the creation of transparency in government administration.

Addressing the value and benefit of government audit in a globalised environment, the 19<sup>th</sup> UN/INTOSAI Symposium in 2007 specifically took INTOSAI and its members a great step forward in terms of a better delivery of government accountability. The objective of that symposium was to create an appropriate framework for a better documentation of the value and benefit of government audit.

As a result, a working group was set up after the symposium that was to deal with this task and defined two major objectives for its work: every SAI should (1) act as an independent model organisation, and (2) be recognized as an institution that decisively changes the lives of citizens. This topic was then addressed in depth as a principal theme by the XX INCOSAI in South Africa. In the South Africa Declaration, the INTOSAI members endorsed the primary role of SAIs in supporting democracy and parliamentary oversight to ensure that funds which are intended for the benefit of citizens and civil society are spent reasonably and meaningfully.

Moreover, the congress resolved that the Working Group on the Value and Benefit of SAIs develop appropriate tools and instruments for communication and promoting the value and benefit of SAIs vis-à-vis all SAI stakeholders, civil society and the citizens for further deliberation at the XXI INCOSAI in 2013.

INTOSAI has such taken yet another step towards ensuring that SAIs present their work and the added value they create for the state and society, in the most effective way possible to the public administration, government, Parliament and the public at large.

## 2.2 Future responsibility of INTOSAI in enhancing cooperation of SAIs and citizens

This year's 21<sup>st</sup> UN/INTOSAI Symposium is the latest milestone event in a long process of strengthening cooperation of SAIs and citizens to promote transparency and accountability.

Let me thank in particular Terence Nombembe, the Chairman of INTOSAI and chair of the INTOSAI Working Group on the Value and Benefit of SAIs as well as chair of AFROSAI-E, for his willingness to act as technical chair. He provides us with assurance that INTOSAI will meet the requirements of enhanced cooperation with the citizens in the future as well.

I also thank the SAI of China for taking this important debate to a global scale by adopting "Government audit and governance at the national level" as provisional theme

for the INCOSAI in 2013 and developing relevant conclusions and recommendations that build on the discussions and results of this 21<sup>st</sup> UN/INTOSAI Symposium.

This Symposium is all-important as it logically paves the way for INCOSAI XXI in 2013, which is also underlined by the presence of top-ranking representatives of the United Nations, the Secretary General of the Interparliamentary Union (IPU), and of INTOSAI.

I reiterate my thanks to Undersecretary General Sha Zukang, the representatives of the UN Expert Committee on Public Administration, Ms Edwards and Ms Oyhanarte, the head of UN DPADM, Mr. Villarreal, and the Secretary General of the Interparliamentary Union, Mr. Anders B. Johnsson, for their input.

The high response rate to a questionnaire on cooperation of SAIs with the citizens equally highlights the interest in this topic. I thank all who have replied to the questionnaire and made a valuable contribution in the run-up to this Symposium. Many interesting examples of effective cooperation between SAIs and the citizens can be derived from the numerous answers, of which I will single out just a few at this point:

- The majority of SAIs publish booklets, books and videos about their activities to raise awareness among citizens about the work they accomplish. Others make available learning materials and presentations on their tasks and activities to schools and universities. Some use social networks such as Facebook, Twitter or Youtube, whilst others even run their own road shows and other public campaigns to present their work as well as the value and benefit of their SAIs to the citizens;
- Almost all SAIs use a website to communicate their audit results and audit-specific information, they closely cooperate with the media, publish press releases and organise press conferences on major and highly debated audits. Some SAI heads also give radio or television interviews to inform the public about their audit findings and recommendations;
- Some SAIs have set up complaints mechanisms to promote citizen involvement in government audit, so that citizen concerns can be included in the planning of audit programmes and in the audit process. With most SAIs, citizens have an opportunity to submit their concerns either by telephone or in writing, sometimes even during public consultation hours. Some of these complaints are then dealt with by designated departments and may in some countries give rise to ad-hoc audits;

- SAI also conduct citizens' surveys, focus groups or expert talks to encourage the involvement of citizens and to gain relevant information and know-how from third parties before an audit and take it up in their work.

These are just some examples of existing best practices for cooperation between SAIs and citizens. Many SAIs stated that this cooperation is not only an advantage for the citizens, but can be of great benefit also for SAIs and their work.

It would therefore be an outstanding success for me personally and for the INTOSAI community if this Symposium were to identify further approaches to communication between SAIs and the citizens, and to develop and adopt joint conclusions, in particular with a view to:

- identifying successful practices of cooperation between SAIs and the citizens,
- highlighting new and innovative ways for such cooperation, and
- strengthening government audit so that it can commit itself more strongly to the benefit of the citizens.

In keeping with INTOSAI's motto "*Experientia mutua omnibus prodest*" it is our fundamental task to continue cooperating and networking on a global scale so as to further strengthen the position of SAIs globally and to consistently work towards and achieve the desired outcomes. Only if we manage to deliver our constitutional task and meet the expectations placed in us will we be able to secure the trust of institutions and citizens in a sustainable manner as a basis for our work, for the acceptance of our institutions, and lastly for our independence.

### 3. Outlook and Appreciation

As a sine qua non, we as SAIs must lead by example in coping with social challenges and the changing environment in which audits are being conducted so that we can adequately respond to the needs of the different stakeholders in the democratic process.

If we communicate to the citizens the quality, value and benefit of our work and raise public awareness, we can create transparency, fight corruption, demonstrate our credibility, and strengthen our position as an independent government audit function through the backing which we receive from the public at large.

The citizens are natural partners of SAIs in promoting transparency in the process of public accountability. Joint efforts to strengthen accountability and transparency and align public administration to citizens' needs are a first fundamental step in preventing corruption and reaching the United Nations Millennium Development goals.



Endowed with independence, SAIs, in turn, are the natural partners of citizens. Given this position, they have a special obligation to maintain dynamic contacts with the citizens so as to ensure transparency and the effective further implementation of international development goals. With the growing importance of transparency and public accountability, SAIs as independent, competent and credible institutions increasingly find themselves in the public limelight. SAIs must ensure accountability and transparency so as to secure public trust and the effective use of public funds for the benefit of the citizens. Ultimately, this is a basic prerequisite for the proper functioning of government, so that whoever manages public tax money is held answerable to the citizens for how these funds were spent and for the success of their government and development programmes as well as vis-à-vis parliament. Transparency is required wherever government operates.

As with every genuine partnership, cooperation is mutually beneficial. Interactive communication empowers the citizens to actively participate in political life. If SAIs manage to assert themselves as independent and objective audit institutions in public awareness, they will be able to strengthen their independence within the constitutional set-up with the backing received from the citizens.

In the spirit of the words of the UN Secretary General, Ban Ki-Moon, this Symposium is to help build a better, safer and more equitable world for all in keeping with our mandate.

Dear colleagues, ladies and gentlemen,

I thank you all for the interest you have shown in this event by your attendance. I thank in particular the speakers who have laid the foundation for the success of this Symposium with their presentations. The large turnout at this Symposium shows that INTOSAI can act as a future-oriented, pioneering organisation also in times to come and meet present-day challenges, and therefore take government audit a large step forward.

I call on you to ensure, as in the past, that SAIs can retain and even expand their unique position when it comes to securing and strengthening accountability and transparency in the future and remain a functioning pillar of government operations.

Let us now get started with our work, or to quote Nelson Mandela: *“Yesterday is history, tomorrow an opportunity.... Today is all we have, let's build together now.”*

Mr. Terence Nombembe [Chairman of the Governing Board of INTOSAI and Auditor General of South Africa],

Mr. Joseph Moser [President of the Court of Audit of Austria and Secretary General of INTOSAI],

Mr. Wolfgang Waldner [Secretary of State of the Ministry of Foreign Affairs of Austria],

Mr. Anders Johnson [Secretary General of the Inter-Parliamentary Union],

Excellencies,

Colleagues,

Ladies and Gentlemen,

It is a great pleasure to attend the UN/INTOSAI Symposium.

I am told that I am the first Under-Secretary-General for Economic and Social Affairs to attend the Symposium.

For several years, I have been trying to join you and share my thoughts. I have profound respect for supreme audit institutions (SAIs) and for the work you do.

You help make our world a better one, cleaner, healthier and stronger.

So, I wish to start by thanking INTOSAI for collaborating with the United Nations and for working with the Department of Economic and Social Affairs in convening this 21st UN-INTOSAI Symposium.

Our two organizations have had a long history of collaboration.

It is a collaboration that has yielded concrete benefits for our Member States, by enhancing public awareness of the role and contributions of supreme audit institutions and by disseminating the message of clean government, accountability and anti-corruption.

Excellencies,

While we celebrate our achievements, we are also keenly aware that we can, and should do more.

Amid continuing waves of globalization, our world is undergoing historic change.

Right now, humanity stands at a crossroads.

Some signs point in the right direction. Growth in a number of developing countries has contributed to poverty reductions. Thanks to social development, we have also witnessed improved child health and education, including for girls. Before the global financial crisis, the world was largely on track to meet the MDGs by 2015. Given political will, we can redouble our efforts and we can be back on track to achieving the MDGs, as shown at the MDG Summit last September.

Yet, other signs point in the wrong direction. Our ecosystems are under unprecedented stresses. Recently, a new report on the world's oceans found that accelerated environmental changes are causing much more serious damage than previously thought. We see food, oil and other commodity prices at historic highs. More and more countries are water stressed.

These crises are interlinked. Our dependence on fossil fuels worsens climate change, which in turn is threatening food production, leading to social unrest.

How can we tackle these inter-linked crises? How does this have to do with INTOSAI?

The answer is simple - Everything!

It has everything to do with INTOSAI, its members and your work.

Supreme audit institutions play a major role in auditing government accounts and operations and in promoting sound financial management and overall accountability.

You promote good governance by enhancing transparency, accountability, by fighting corruption and by fostering the efficient and effective use of public resources for the benefit of the public.

All of this work contributes to strengthening the three pillars of sustainable development.

The simple truth is – without good governance, sustainable development will not be sustained.

Excellencies,

I come before you today to appeal to you – join us in our shared pursuit of global sustainable development – an environmentally sustainable, socially just, equitable and economically prosperous world.

It is time we re-energize and reinforce our collaboration toward this goal.

It is time we bring our historic partnership to new heights.

We are ready to open a new Chapter in our collaboration.

Dear Colleagues,

Our discussions at this Symposium will focus on how supreme audit institutions can promote citizen engagement in accountability and how we can communicate the very relevant work of these institutions to the public.

The United Nations is ready to help disseminate your role and your tremendous contributions.

In doing so, we are highlighting our shared messages on accountability, anti-corruption and good governance.

During the three days of this 21st Symposium, I hope we will manage to identify ways in which our future cooperation can promote these shared objectives.

In this context, I would like to elaborate on anti-corruption.

Corruption continues to be endemic in many countries, developed and developing. This is not a developing world problem. As well as morally reprehensible, corruption affects overall economic performance, damages people's trust in public institutions and threatens the Rule of Law.

From a development perspective, corruption undermines the allocation of resources, leads to wastes and adds to business costs.

It weakens the institutional foundation on which sustainable development depends.

Sadly, corruption hurts the poor more, who already bear the brunt of economic decline, are more dependent on the provision of public services, and are least capable of paying the extra costs associated with all forms of corruption.

Clearly, good governance must start with and end with fight against corruption.

For several years, I have told my UN colleagues – public administration must accord priority attention to fighting corruption.

There will be no efficient and effective public administration so long as the scourge of corruption continues to poison public services to citizens. Only by fostering accountability, transparency and anti-corruption can we create an enabling environment to achieve the vision of sustainable development.

At my request, DESA has undertaken several initiatives.

The Department is actively engaged with the United Nations Office on Drugs and Crime (UNODC), based here in Vienna, in implementing the provisions of the United Nations Convention against Corruption (UNCAC).

Through our Division of Public Administration and Development Management, DESA and UNODC have created a new category within the United Nations Public Service Awards. This award acknowledges those practices pursued by public administration to prevent and fight corruption.

Three weeks ago in Dar Es Salaam, Tanzania, the UN recognized innovative practices in this category for the first time, at the UN Public Service Awards. Local governments and public institutions in Egypt, Mexico, Oman, Republic of Korea, Romania, Slovakia and South Africa won the awards. The awards were given to initiatives that are considered both effective and replicable in other countries in fighting corruption, in areas such as transparent public procurement, transparent recruitment of civil servants and fair elections.

Also, together with UNODC, we have initiated capacity-building activities, such as training workshops and expert group meetings, to improve public sector institutions, enhance accountability and prevent corruption.

Excellencies,

We are ready to broaden and deepen our collaboration with INTOSAI and its members in this area. We need your expertise in audit and your knowledge of accountability.

In this regard, allow me to raise one question – how can this biennial forum be used to advance sustainable development by sharing lessons learned and best practices in strengthening public institutions, including audit institutions? How can we use this Symposium and other collaborative activities, including capacity building activities, in order to help Member States attain the best possible performance in public administration, and thereby serve the needs of all people?

I hope this 21st session of UN-INTOSAI Symposium will provide us with concrete ideas for action and for the way forward.

On our side, I have instructed DESA and its Division for Public Administration and Development Management to start building up our capacity in accountability, good governance and anti-corruption, working in conjunction with UNODC and INTOSAI.

Together, we can do more than we can do alone.

Ladies and Gentlemen,

Before I conclude, I want to bring to your attention the UN Conference on Sustainable Development, also known as Rio+20.

Rio+20 will focus on two themes, a green economy in the context of sustainable development and poverty eradication and the institutional framework for sustainable development, which is the UN speak for governance for sustainable development.

Good governance at all levels is essential for sustainable development.

There is a lot INTOSAI and its members can do in support of good governance for sustainable development.

Member States are looking at various options to strengthen institutions for sustainable development at the national, regional and international levels.

In my capacity as the Secretary-General of Rio+20, I invite you to examine this theme, assess gaps and obstacles and put forward your proposals for action and solutions.

Let INTOSAI and its members be our partner in our journey toward sustainable development.

Rio+20 is about tomorrow, about the future. And sustainable development should be our common future.

History has given all of us an opportunity to make a difference. You can contribute, by helping Member States build better institutions for sustainable development.

Let us do it, together, in partnership.

I thank you.

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## ATTACHMENTS

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### Speeches and presentations

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  - 2.2 Raising citizens' awareness for the work of SAIs  
Ahmed El Midaoui, SAI Morocco
  - 2.3 Communication of audit-specific information to citizens  
Sergey Vadimovich Stepashin, SAI Russian Federation
  - 2.4 Communication related to audits that citizens channel to the SAIs  
Amitabh Mukhopadhyay, SAI India
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Meredith Edwards, UN CEPA
  - 2.6 Papers and case studies  
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Sandra Morelli Rico, SAI Colombia  
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Kyuhoo Jo, SAI Korea  
Terence Nombembe, SAI South Africa



2.12 Papers and case studies

Rocio Acosta Zuniga, SAI Costa Rica

Vibeke R. Von Stemann, SAI Denmark

Raoul Robles Segura, SAI Mexico

Adelina Gonzalez, SAI Venezuela

Enrique Peruzzotti, UN DESA

2.13 Innovative ways of cooperation between SAIs and citizens in the context of the MDGs

Roberto Villarreal, UN DESA



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Communication between SAIs and citizens to improve public accountability

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**POLAND**

## A Summary of the Presentation by Jacek Jezierski,

President of the Supreme Audit Office of Poland (NIK)

Communication has become an issue of vital importance in the modern world, also for Supreme Audit Institutions (SAIs), whose task is to provide the public opinion with information on the condition of the state. Therefore, by communicating the results of their work to citizens via the media, SAIs add to public accountability. Obviously, the role of the media in the process cannot be ignored, as the media are the main source of information for citizens. Since INTOSAI recognises the importance of communication, which has been a topical issue within the organisation for many years, it is also a matter of vital importance to its Regional Working Groups. To discuss the issue in a narrower aspect and in a narrower circle, a seminar was organised in May 2011 by EUROSAI Presidency, dedicated to communication between SAIs and the public opinion via the media. The event was addressed to persons responsible for communication in European SAIs (such as media officers and spokespersons), and its objective was to approach the issues related to communication from the perspective of SAIs' specifics (a brief description of the content of the seminar and its main conclusions).

In the global community of SAIs, two main attitudes towards communication can be observed. The first attitude, which may be referred to as the "traditional" one, consists in cherishing the SAIs' specifics, preserving the professional jargon of their reports, and ignoring the requirements that information should meet to be "catchy". SAIs that take this attitude do not strive for being present in the media, believing that those interested in the results of their work can get to know them anyhow. The other attitude recognises the importance of communicating the SAIs' findings in the media. SAIs that take this attitude believe that by cooperating with journalists, by having trained spokespersons and by presenting their work in an accessible manner, they can reach the public opinion more effectively.

It seems that the other attitude should be supported, as several advantages of communication with citizens via the media can be identified, such as, for instance, disclosing irregularities and potential risks (a preventive measure), adding to public accountability and, primarily, helping civil societies to take informed decisions to rule democratic countries.

Cooperation with the media is not an easy thing, though. The media must remain independent in democracies, and cannot be "bent" to meet the needs of SAIs. SAIs need to change their attitudes and to be more flexible in order to make cooperation with the media effective. Experiences presented by representatives of the media sector during the

seminar on communication, and conclusions that should be drawn from those experiences could be useful here.

However, in order to make the media interested in their work, SAIs must provide high quality materials that can be used by journalists and that are attractive to the public. It is another challenge for SAIs, which need to audit topical issues and to develop high quality audit reports.



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Raising citizens' awareness for the work of SAIs

BASIC PAPER / RAPPORT DE BASE / GRUNDLAGENPAPIER / PONENCIA BASE

*prepared by/préparé par/verfasst von/elaborado por*

**MOROCCO**

# RAISING THE CITIZENS' AWARENESS OF THE WORK OF SAIS

By: Dr. Ahmed El Midaoui

First President of the Court of Accounts of the Kingdom of Morocco  
Chairman of the INTOSAI Capacity Building Committee

*21st UN-INTOSAI Symposium, Vienna, 13-15 July 2011*

## Introduction

In all countries across the world, public action is going through a process of continued expansion and diversification. Meanwhile, citizens tend to express an increasing demand of information and transparency.

In fact, democracy can never be achieved only through providing citizens with the right to vote and choose their government, but also through giving them the right to get ahold of information and ask for accounts.

The obligation for public funds managers to report on their spending is now considered a fundamental of democracy. Each actor, regardless of his/her position, must shoulder his/her responsibility towards the achievement of a transparent, democratic, efficient and equitable public affairs' management. A constant concern of citizens is to have a means to express themselves and learn about the way public affairs are managed. The citizen also requires sanctions on the mismanagement and irregularities that occur in the use of public funds.

In this regard, Supreme Audit Institutions (SAIs), whose main attribute is to satisfy both the State and citizens, must meet this demand by intervening in a growing number of areas, wherever is a risk threatening the appropriate management of public funds.

How can an SAI build a relation of trust with citizens and efficiently respond to their concerns? What are the required conditions for SAIs to fully play their assigned role?

To respond to these questions, the present issue is tackled in two parts: the first one deals with the means to engage in view of increasing the citizens' interest in the work of SAIs, while the second addresses the requirements of SAIs to meet the expectations of citizens.

## **Part One: Ways to increase the citizens' interest in the work of SAIs:**

The existence of an SAI derives its meaning from its usefulness to both the State and citizens through the proper public service auditing it provides. Since the majority of citizens does not have the needed skills and abilities to assess the management of public funds entrusted to the various entities and inform decision-makers, legislators and citizens about it, this task was entrusted to the SAI, whose mission is to audit the accounts, assess and analyze the actions of the government and provide citizens with appropriate information about that. In doing so, the SAI should address the concerns of these latter through good communication, accessible and readable reports, as well as more effective and efficient actions.

### **1- The importance of the Role of SAIs:**

Through their efficient intervention, SAIs enhance the separation of powers at the state level and help their exertion in conditions of balanced relationships. The values of transparency, credibility and trust in good governance depend mainly on the existence of a real balance of power in carrying out financial transactions of the State, and that is with the objective of meeting the basic needs of public services and the aspirations of all citizens.

If the 19th century has experienced consecration in the democratic practice of the modern State through an effective and balanced coordination between the three branches (legislative, executive and judicial), and if the 20th century has witnessed the advent of a fourth power, that of the press and the media, the 21st century is now experiencing the coming on of a fifth power which is auditing. Auditing in this sense is very crucial in moralizing public life, making of the public finance management a more transparent one, restoring trust between the rulers and the ruled and allowing, through objective analysis, the constant improvement of public affairs management in general.

Throughout history, the modes of public finance management and the modalities of its control have always undergone continuous changes and adaptations as they are more closely tied to the constantly changing economic, political and social environment in which they operate.

In fact, in the 19th century, audit performed by the SAI has essentially focused on the regularity of financial and accounting operations and their compliance with the laws and regulations.

As the economic role of the state is getting broader, the SAI has adopted a more holistic approach that takes into account the regularity, the reality and the conformity of financial and accounting operations, as well as the management efficiency. Similarly, SAI's work and investigation methods are also experiencing a constant adaptation to the changes occurring in the public sector management.

In view of the reality and dynamics of this evolution, the SAI becomes gradually equipped to play its full role as a key actor in ensuring the proper management of public services in a constantly changing environment, its compliance with the applicable standards, laws and regulations, as well as in verifying if the resources afforded to public managers are used in an economic, efficient, and profitable manner.

In such a way, it would be easier for the SAI to better inform public authorities and citizens on the use of public funds and act for this management to become the most effective and economic possible by providing the needed expertise in assessment and recommending corrective actions. This is not only a requirement of efficiency, but is mainly a prerequisite of both democracy and performance.

## 2- The adoption of an adequate communication strategy:

Through its reports, the SAI has a duty to keep citizens informed about the management of public funds and services. This is mainly a way to have the citizen as a witness and gain his/her support in order for the SAI's recommendations to be taken into account.

In some cases, the non-awareness of the public of the SAI's work may limit its effectiveness. This can be a result of either the lack of the SAI's autonomy, its reluctance to communicate about its actions, or the inadequacy of its communication policy.

Also, it is necessary for SAIs to inform the public about their work and adopt an active communication strategy to get the best coverage of their work and highlight the main conclusions. To assure a good assimilation of the reports' content, the language used has to be plain and accessible and combines accuracy and precision on the one hand, and accessibility and readability on the other.

Yet, a proper dissemination of information requires a diversification of communication media. Thereby, the SAI can disseminate the results of its audits through the use of the new information and communication technologies.



This would make information about its activities and operations more accessible to the public on a wider scale.

The SAI should also interact with the public through the Parliament as it is the representative of the people. In like a manner, there becomes easier to create a dialogue between the rulers and ruled. Indeed, the members of the Parliaments enjoy legitimacy under their mandate, following their election by the citizens, and also have the right to raise issues on behalf of the citizens they represent. To reach the masses, the SAI can also have recourse to the help of the media and civil society organizations to disseminate information and reports.

### 3- Make the reports accessible, readable and impactful:

The SAI should work to increase the readability and accessibility of its reports. Indeed, reporting has become one of the main pillars on which the public finance auditing is built. Quality reporting is likely to contribute to the building of a culture of responsibility, accountability and transparency.

It is evident that the efficiency of communication is closely linked to both the quality of audits and their impact. Otherwise, the citizens would not show any interest in the SAI, nor react to its achievements. Therefore, it becomes necessary to engage SAIs in a process of continuous improvement, namely with regard to building the professional capacities of their human resources.

#### a- The characteristics of reporting :

According to the practices approved at the international level, SAIs' reporting should be characterized by the following attributes:

#### - Regularity of publication :

Regularity in the publication of audit reports is indispensable to the independence of the institution, as well as to the establishment of the principle of responsibility and accountability.

#### - Objectivity:

The attribute of objectivity is the culmination of a process both internally and externally.

Regarding the internal dimension, the SAI's independence includes the impartiality of auditors who must assess the quality of the audited entities' management and performance in accordance with objective and agreed criteria.

The objectivity of reports is further strengthened when the audited organizations are given the right of reply and express their points of view which must also figure in these reports.

- Accuracy:

The public nature of the reports is an advantage, but is also a real constraint as the findings must be truthful and properly presented. The reader should indeed be assured about the credibility and reliability of what is stated, as any misstatement could call into question the validity and credibility of the report as a whole.

b- The impact of reporting:

The publication of the SAI's reports is likely to trigger a dynamic of public management reform by correcting the observed dysfunctions. In addition, this publication is an opportunity for the institution to review its working methods so as to adapt them to the data of the institutional and administrative environment, as well as to the reality and the imperatives of the public sector management.

c- The contribution of the reports to the improvement of public management:

The publication of the SAI's reports induces a public debate within the political sphere and the media, as well as among citizens, professionals, intellectuals and academics. In this respect, we can say that these reports help the correction of dysfunctions, play a preventive role as to the mismanagement of public funds and services, and enhance debate and reflection that would help achieve better progress and performance.

- An improvement function

As part of the SAI's reports, the focus is put on the deficiencies observed at the management level. The SAI also suggests ways of improving this management and a follow up on the published recommendations is often introduced. This follow up can allow the correction of many deficiencies and thus help improve management practices.

- A preventive function

The SAI's reports have a deterrent effect, as they make public managers more concerned about the possibility for their work to be subject to criticism and brought into the knowledge of both citizens and stakeholders. In this way, the published remarks and observations become a sort of educational tool and

source of learning for certain managers, who try to anticipate their potential dysfunctions in advance while expecting to be audited.

d- Impact on the working methods of SAI:

For it to achieve a continuous process of improvement and always publish quality reports, the SAI should be receptive to feedback from the various users of these reports. To be impactful, these must also be of a highest quality in terms of both their content and the way they are presented.

Part two: SAI's requirements to meet the expectations of citizens:

SAI's independence, professionalism and analytical skills are the main determining factor of its effectiveness and credibility. In this way, it becomes easier for the SAI, as well as for the Government and the citizens to get a wider idea about the reality of public management and, thus, provide the needed support and corrections.

The requirements for the execution of an effective control by the SAI are the strengthening of their independence and the clarification of their status and responsibilities on the one hand, and the adoption of a clear strategy on the other.

In this regard, INTOSAI has a significant role to play in this regard, given its position as the speaker on behalf of SAIs, as well as its aim at promoting ideas, knowledge and experience exchange among them.

1- Strengthening SAIs:

a- Strengthening and supporting SAIs' Independence: is very crucial at the level of both their institutional framework and the status of their members and their field practices.

In fact, the staff independence can have a positive influence on the quality of audits carried out and can also add value and impact to the elaborated reports. It is not enough for an SAI to declare its independence and be in fact as such. It rather has to obtain effective results and meet the criteria defined by INTOSAI. According to the Lima Declaration on public auditing management guidelines, the principle of independence is designed to enable SAIs to perform their role in an objective and impartial manner. Therefore, SAIs must be kept aside from any external influence, including that of the audited entities.

From this perspective, independence is not seen as the only guarantee of an effective external public auditing, but also as an indicator of democracy as it

supports the separation of powers principle.

As SAIs enjoy an institutional positioning vis-à-vis the audited entities and other components of the institutional, political and economic environment of each country, the goal of their independence can only be achieved through the adoption of constitutional or legislative norms that grant the SAI's functional and financial autonomy. Yet, this goal must also be derived from the development of an attitude of objectivity and professionalism that has to be constantly cultivated among the SAI's staff.

b- Strengthening SAIs' status: by the establishment of an appropriate legal framework is not an institutional luxury, as it helps clarify its relation to other powers. This reinforced status leads to the establishment of relations of exchange and consultation with the other state institutions through the assistance provided to the Parliament and the Government from the part of SAIs, without being subject neither to their guidance in planning, nor in audit conduction.

c. Strengthening SAIs' powers: through a better definition of SAIs' missions and tasks in both the Constitution and the law, as well as through a clear understanding of their specific powers and responsibilities. In addition to the traditional skills of regularity audit, these responsibilities should basically include the assessment of management and performance quality, as well as the possibility of suggesting alternative solutions to the raised problems. In this context, the SAI should seek to develop adequate tools and methods to analyse the obtained results in light of the defined objectives and the significant differences recorded, and thus formulate suggestions that would help improve management and performance.

## 2- Establish a global strategy for SAIs:

While they call the other entities to be more effective, SAIs must serve as role models in this regard. In playing their role in with the applicable legislation and regulations, SAIs must ensure that the resources entrusted to public officials are used with economy, efficiency, effectiveness and for the well-being of citizens.

In this respect, SAIs should also adopt a comprehensive strategy that focuses on:

- ⦿ Capacity building: Given the specific tasks assigned to the SAI in the field of public auditing, building the institutional, organizational and professional capacities has to be an essential element for the establishment of a culture of accountability on the management of public funds with transparency and legal compliance with the standards of good governance and the efficient and profitable execution of performance requirements.
- ⦿ The adoption of auditing standards for more objectivity and professionalism: The SAI should constantly seek to strengthen the

professional capacities of its members through training, knowledge and experience sharing, as well as the adoption of both professional auditing standards and best practices. The standards help guide the auditor, circumscribe the scope of his/her investigations and determine the nature of the procedures to be used. It is in light of the standards that we can judge the quality of the audit or inspection's results.

- ④ Adoption of a strategic plan: The implementation of a control and performance indicators strategy helps guide the SAI in the exercise of its activities and assess both the effectiveness and impact of its actions, so that it can perform its functions under good conditions. This strategy must be established on the risk-based programming and the mastering of investigation and control tools to allow the identification of the major public action's issues and risks.
- ④ The intensive use of information and communication technology: The development of an appropriate information and communication system facilitates the work of the SAI by adopting into use the appropriate applications to improve both the working methods and the communication and analysis systems. The use of new information and communication technologies (NICT) is likely to strengthen and develop the capacities of the SAI's staff to carry out audit missions in a more professional and effective manner.
- ④ Ethics and integrity: This is to promote the effective implementation of the clearly formulated values of integrity and ethics within the SAI, based especially on the generally recognized principles of INTOSAI. Auditors should be regularly made aware of the need to abide by these values and implement them in all their operational interventions. Ethics, integrity and reputation of both the SAI and its members are crucial to the perceptions that citizens have about the SAI, as well as to the trust they place in its professionalism and impartiality.
- ④ The Consolidation and development of cooperation and experience exchange related achievements: The SAI should continuously cooperate with international organizations and / or regional and similar institutions to exchange experiences and improve its practices and know-how. The strengthening of these cooperation ties is a source of expertise and allows continuous adaptation and implementation of new scientific and technical approaches of audit and control. INTOSAI as a supporter of joint actions between SAIs has undoubtedly an important role to play in this regard.

### 3- The expected role of INTOSAI:

INTOSAI is an autonomous, independent, professional and apolitical institution that promotes the exchange of ideas, knowledge and experience among SAIs. In its capacity as representative of SAIs before the international community, INTOSAI has also as an objective the improvement of the SAIs' human resources capacities and performance.

The organization's vision is to promote good management practices through SAIs that should help their governments improve their performance and transparency, ensure accountability, maintain credibility, fight against corruption and enhance public confidence and promote the use of public resources in an effective and profitable manner for the benefit of all citizens. The strategy put in place by INTOSAI is essentially the consecration of auditing as an institutional power of its own. This strategy is mainly based on the following:

#### ✚ Sustainable building of professional and institutional capacity, while taking into account the SAI's characteristics and development level:

Capacity building should not be considered as a technical process that involves just a simple transfer of knowledge or organizational models. It must rather give due consideration to the context and environment in which the SAI operates. The chances of capacity building success become higher when the program is endogenous or internal to the SAI as this ensures its sustainability.

In this sense, capacity building requires the establishment of a long process that takes into account the specificities of the SAI and its environment, as well as the level of its development to entrench sustainable, profitable and interactive control that has to constantly reform and adapt to meet an advanced audit level and, thus, become a source of suggestion for decision makers in view of an optimal improvement of the public management system.

To do so in a progressive, professional and efficient manner, SAIs must be equipped with adequate professional capacity to understand and master the requirements and conditions needed to respond to the challenges imposed by an effective and efficient audit.

#### ✚ Modulated and progressive development of SAIs tools and working methods:


The scope of public auditing is constantly changing, as it is called to adapt to the realities of the socio-economic environment in which public entities operate. Its many perspectives cover several areas of SAIs' responsibility, such as program evaluation and public policy, the evaluation of risk management and strategic auditing. This is to engage in a deep reflection on the issues and current and future

challenges facing nations, particularly with regard to risk analysis and crisis prevention (regulation of international financial system, debt, environment ...)

Change in public service management techniques and systems makes it necessary to develop both the working and investigating methods, as well as the analytical capacities of SAIs.

In fact, it is important to build a solid, accountable, legal and compliant financial audit. It is also essential to establish an audit to assess the achieved management and performance quality in relation to the operation and projects entrusted to public entities.

However, it should be noted that the development of performance auditing by SAIs should be undertaken in a progressive manner that has also to be adapted to the development level of the institution, in particular, and to the economic, social and political environment in general.

 Strengthening the Communication strategy of INTOSAI that has to abide by the following objectives:


The establishment of forums for dialogue between INTOSAI members, and the use of the best opportunities offered by the New Communication and Information Technologies -NCIT-( experience sharing, seminars, exchange of experts, video conferences, ...);

- The promotion of INTOSAI and the role of SAIs in developing governance, transparency and performance in public management;

- Raising the awareness of public institutions (parliament, government, ...), influential international and regional organizations and other stakeholders (media, political leaders, NGOs, universities, major professional bodies, ...) of the image and role of both SAIs and INTOSAI;

- Raising the awareness of citizens and decision makers at both the national and international levels on the importance of the role and values of SAIs in reinforcing:

- Independence ;
- The institutional status, mainly through the elevation of the SAI to the rank of a constitutional institution and the implementation of a specific legal framework to it ;
- The financial autonomy to equip them with the necessary means to meet their obligations
- Professional competence and expertise.

 Establish sustainable partnerships with international development organizations and other donors to put into practice common actions with the aim of identifying capacity needs (diagnosis, strategic planning ...) and the implementing SAIs capacity building projects.

## **Conclusion**

So as they can ensure a strategic and determining role in identifying and bringing into play responsibility within the State, as well as in being a real driver of good governance and transparency in public funds management, SAIs are expected to go through deep changes and adaptations.

Undeniably, public auditing is a dynamic process that requires a permanent steering for it to be effective in the modern democratic state, and that is by rectifying the shortcomings and inadequacies, warning about the risks and thereby protecting the State, society and citizens.

Through their objectives and functions, SAIs actions will be oriented towards the placement of citizens at the center of the public authorities' concerns. SAIs can help mobilize citizens around the State.

SAIs should also act to strengthen the mechanisms available to citizens, giving them a say on the management of public affairs and allowing them to express their views on the way the power delegated to elected representatives is exercised. At the same time, these have to be forced along with the designated authorities to report on their deeds and justify their actions.

The fact of having public entities develop a culture of accountability for their actions before citizens is an essential element of democracy, as it applies to all power holders and in all the public sector components, either they elected or not.

Ultimately, communicating the conclusions of the work of SAIs through a good strategy must aim at creating a climate of awareness and constant questioning of the established practices in terms of both their performance and quality. This is also sought to inform the public about the responsibilities of public actors so that they can be adequately controlled and, therefore, encourage more citizens to take part and commit to the building of a future with a new vision of confidence and commitment to promote the pursuit of progress and general well-fare.





21<sup>st</sup> UN/INTOSAI Symposium  
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21<sup>o</sup> Simposio NU/INTOSAI  
الندوة ٢١ للأمم المتحدة والإنتوساي

13 – 15 July 2011, Vienna, Austria / 13 – 15 juillet 2011, Vienne, Autriche  
13. – 15. Juli 2011, Wien, Österreich / 13 al 15 de julio de 2011, Viena, Austria

الموضوع / Thema / Thème / Topic

- Effective practices of cooperation between SAIs and citizens to enhance public accountability •
  - Pratiques efficaces de coopération entre les ISC et les citoyens afin d'améliorer la reddition des comptes publics •
  - Wirksame Praktiken der Zusammenarbeit von ORKB und Bürgern zur Förderung der öffentlichen Rechenschaftspflicht •
  - Prácticas efectivas de la cooperación entre las EFS y los ciudadanos para aumentar la rendición de cuentas pública •

الممارسات الفعالة للتعاون بين الأجهزة العليا للرقابة المالية والمواطنين لتعزيز المساءلة الحكومية

Communication of audit-specific information to citizens

BASIC PAPER / RAPPORT DE BASE / GRUNDLAGENPAPIER / PONENCIA BASE

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**RUSSIAN FEDERATION**

## Making Public Aware of the Results of SAIs Activities

Dr. Sergey V. Stepashin,

Chairman of the Accounts Chamber of the Russian Federation,  
Member of the INTOSAI Governing Board

Today in Vienna, we continue our talk in the context of a vast theme of the role and significance of SAIs in modern society. This theme was specified this year at the Conference of EUROSAI – ARABOSAI in Abu-Dhabi and continued at the VIII EUROSAI Congress in Lisbon. This symposium actually develops one more aspect of cooperation between SAIs and citizens in order to improve the public sector accountability.

I have repeatedly noted that accountability and responsibility of officials is one of mandatory conditions for existence of a democratic society, and that **when SAIs fail to properly inform society about the results of their work on control over the activities of public institutions, it might result in social catastrophes** (as it happened this spring in a number of countries of the Middle East and Northern Africa).

Making public aware of the results of their activities is an integral part of work of state administration bodies in democratic countries, and the right to access to information on the activities of public agencies is one the fundamental civil rights.

I would like to tell you **how the Accounts Chamber of Russia ensures the awareness of public with the results of its work.**

The need to provide information about its activities is established in the Law on the Accounts Chamber (Article 33).

The principle of publicity provided for by the Federal Law “On the Accounts Chamber of the Russian Federation” is implemented through providing society, including the media, with independent, trustworthy and objective information on the effectiveness of public finance management.

Such information shall be provided by the Accounts Chamber **in the following principle formats:**

- **Reports** on the results of control and expert-analytical measures, to be sent to the Parliament.
- Updated **press releases** on the current activities of the Accounts Chamber, to be sent to the media.
- **Conclusions** of the Chairman of the Accounts Chamber on the draft federal budget and on the statement of budget execution as well as on the amendments to the current budget.
- **Press conferences** of the management of the Accounts Chamber and auditors.
- **Interviews** of members of the Collegium and articles of representatives of the Accounts Chamber published in the media.
- **Speeches** of members of the Collegium on TV.
- **Placing information** on the results of audits **in the Internet**.
- **Answers to the letters** and appeals of citizens.
- **Direct contacts** with people during trips around the country.
- **Joint actions** with non-governmental organizations.
- **Information sent on request**.
- **Meetings with the leadership of the country**.

The enlisted forms and channels of information transmission depending on addressees and public significance **differ in format, periodicity, the volumes of information transmitted, and responsiveness.**

For instance, reports on activities held are directed to the Parliament immediately after their consideration by the Collegium of the Accounts Chamber and in full, while Updated press releases sent to the media are prepared within an hour, but they are extremely laconic.

Statements in the Parliament on the conclusions of the Accounts Chamber on the draft budget and executed budget are published twice a year.

Answers to citizens' letters and appeals are prepared as they are received. The most important questions are selected in advance for the meetings with the leaders of the country, they are thoroughly prepared and reported as they are ready.

The general principle is the following: those issues that are mostly interesting for large groups of population at the moment (for instance, the liquidation of the consequences of forest fires) should be considered as quickly as possible. These materials are passed to the media and the Internet as quickly as possible. I have already repeatedly noted at international summits that **such responsiveness is extremely important to build good relations between society and state**, when society, represented by taxpayers, can see in the actions of a responsible public agency (in this case, this is a SAI) an immediate response to a problem affected interests of ordinary people.

I should emphasize once more **the importance of the variety of forms through which the results of the SAIs activities are communicated to society**.

Thus, in 2010, 310 press releases on the results of auditing activities of the Accounts Chamber were sent to the media; they received wide media response. In their turn, only during the last year the Russian media published about 31,000 articles and news releases about the activities of the Accounts Chamber. 13,000 news releases appeared in newswires of news agencies, while Internet editions published about 15,000 news releases. About 700 pieces appeared on television, over 500 information pieces were broadcast on the radio.

We have our own press center with necessary equipment; the monthly Bulletin of the Accounts Chamber of the Russian Federation has become one the most important means of raising public awareness of the activities of the SAI of our country.

**In February this year, the official Web Site of the Accounts Chamber celebrated its tenth anniversary; in 2010, it was visited by 850,000 people.** A year ago, our Web Site won the All-Russian Internet Contest "Golden Site of the Year" in the "Ministries and Agencies" nomination.

Since May 2010, video plots prepared by the TV Center of the Accounts Chamber have been placed on the YouTube video service. The Accounts Chamber has also acquired its own page on the online service for micro blogs Twitter. Throughout 2010, 709 such plots were placed there. **Thus, at present any person is able not only to get information on the results of the activities of the Accounts Chamber of Russia, but also to express his/her opinion on our work.**

In 2006, the Organizational Committee of the *Transparency Award* International Project awarded the specially established prize "Crystal Drop" to the Accounts

Chamber of the Russian Federation for its contribution in improving the transparency of the financial system of the country.

In 2007, the non-governmental and non-commercial organization Financial Press Club, which unites over one hundred representatives of the leading central and regional media, awarded the Accounts Chamber with the Platinum Certificate “For Informational Openness and Impeccable Business Reputation”.

Such high appreciation of the activities of the Accounts Chamber aimed at raising the public awareness is the result of our long-term consistent work with the media for the sake of providing citizens with objective and timely information.



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Communication related to audits that citizens channel to the SAIs

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**INDIA**

## Enhancing Public Accountability : Realigning SAIs with Social Audit

### Summary

SAIs are organs of the State to provide an assurance to legislatures and citizens that the risks associated with public finances have been adequately addressed by the executive. This general assurance is subject to their specific comments in reports to legislatures.

While the assurances provided have served governments well, doubts have been raised about how well-founded the assurances are, with all the media reports about fraud and corruption and regulatory failures. Moreover, the parliamentary oversight committees or courts of audit have not been effective in securing corrective action on the critical comments tabled by SAIs. Citizens have increasingly grown despondent about the trust they repose in the architecture of public financial management of their governments. In many countries, civil society has raised serious doubts about the effectiveness of existing mechanisms to provide financial stability with delivery of social services, while containing corruption.

While Montesquieu marvelled at the separation of powers in American democracy, de Tocqueville pointed out that in modern democracies, freedom of association is the real safeguard, not only against the authority of the State but also against the tyranny of the majority. A restrictive system of accountability, where public audit is misconstrued as an institutional preserve of SAIs and the prevalent channel of reporting by SAIs is only to a hierarchy of officialdom and legislatures, leaving direct participation by common citizens or even civil society institutions in the processes out of the framework, is clearly not acceptable in a flattened out post-modern world.

In this context, the nascent social movement since 1996 for social audit in India is noteworthy. Defining transparency not merely as visibility of whatever may be chosen to be displayed by the State, but more substantively as the process of seeking correspondence between the registers of experiences/memories in the minds of people and the registers of the State, the movement succeeded in wresting the Right to Information Act from the legislature in 2005. It is now widely recognised that the enthusiasm with which individual citizens are using this right heralds a transformation in civil administration.

Social audit as a practice has been welcomed by citizens (especially the poor) as the appropriate means of securing accountability of officials and politicians alike due to its demonstrated ability to gather people from all walks of life/local residents at public hearings – conducted on media platforms or in local assemblies – to engage in piecing together evidence of irregularity/corruption, whether in high-tech privatisation projects or on delivery of simple social services, depending on the matter at hand.

Two-thirds of the way to the 2015 finishing line for achieving the eight globally agreed Millennium Development Goals (MDGs), India is at a crucial turning point with a few successes and some failures. The lack of a credible delivery mechanism for social sector programmes at sub-district levels has added to the need for social audit being adopted by government as a good practice in the guidelines issued for a rights-based anti-poverty national rural employment guarantee program. Two provincial governments have already established Directorates of Social Audit and others are likely to do so very soon. In short, social audit is now viewed even by government in India as a feature essential for good governance.

In this paper, I dwell on the ways in which SAI in India has forged links with social audit conducted by a consortium of CSOs to help common citizens to be vigilant about public service delivery. I emphasise communicative action as being crucial to the mutually supportive development of social audit and government audit. I also argue that the methodology of social audit, hinging as it does on the need for citizens to actively investigate the reasons for their own subjugation and the recognition by SAIs of objectivity as collective representation, is of general relevance in deepening democracy across countries.

Presented by  
Amitabh Mukhopadhyay,  
Director General (Communication & Training),  
Office of Comptroller & Auditor General of India





**‘Shared Accountability’  
in Service Delivery:**  
*concepts, principles and the Australian  
experience*

Meredith Edwards  
INTOSAI Symposium  
Vienna 2011



## OUTLINE

- (1) Accountability concepts
- (2) ‘Shared Accountability’ explored
- (3) Modern accountability questions
- (4) Starting principles
- (5) Australian experience
- (5) Conclusions and caveats

## (1) Accountability Concepts

3

## Types of Accountability

- *Accountability* is about:
  - calling and holding institutions and officials to account in undertaking their functions or duties (Mulgan *Holding Power to Account* 2003)
  - it is a *contested* and *complex* concept
  - *Many types* - democratic, hierarchical, vertical, horizontal, social/diagonal.
  - Focus here is on 'horizontal' types.

4



## Horizontal accountability:

- across government agencies
- across governments
- across public/third party boundaries
  - formal contractual or principal/agent
  - collaborative or 'networked'

5



## Modern view on accountability

### Canadian Auditor General:

'In partnership arrangements between 'equals', how can accountability be shared? (OAG 2003:12).

'Accountability is a relationship based on obligations to demonstrate, review, and take responsibility for performance, both the results achieved in light of agreed expectations and the means used' (OAG 2002:9:5).

6

## (2) 'Shared Accountability' explored

7

## Canadian perspective

- Above definition allows for multiple partners
- Three types of relationship:
  - accountability among partners
  - accountability between each partner and its own governing body
  - accountability to any joint co-ordinating body
- Responsibility not reduced; just more demanding

8

## Australian perspective

- Use of ‘shared’, ‘joint’, ‘collective’ terms
- ‘The greatest challenge .....would be the transition to an accountability framework that acknowledges the pressures for shared decision-making power and funding authority through the development of collective accountability for joint governance’ (APSC 2009a:48).

9

## (3) Modern accountability: questions

10

## Some Questions

- *Key* : how to adapt hierarchical model to where there are two or more delivery partners?
- *Other*.
  - Use ‘shared accountability’ language? When?
  - Does this mean an ‘accountability deficit’ ?
  - To whom are third parties accountable – citizens, and/or funder(s)?
  - Should auditors audit third parties?
  - What is the role of the public official?
  - Do citizens/communities have any obligations?

11

## (4) Starting Principles

12

## Principles of ‘effective accountability’

- Clear roles and responsibilities
  - Clear performance expectations
  - Balanced expectations and capacities
  - Credible reporting
  - Reasonable review and adjustment  
including
  - Shared risk management
- (OAG 2002; ANAO 2010)

13

## (5) Australian experience

14



## Past Lessons

- lack of clarity in objectives, roles and responsibilities
- ineffective relationships
- capacity gaps – both government and in communities
- systemic issues
- lack of funding flexibility  
(ANAO 2007:87; Gleeson 2011)

15



## Partnership Agreement across governments

- Whole of government framework
- Commitment to outcomes and targets
- Integrated strategy to achieve targets
- Defined responsibilities/accountabilities
- Funding and performance measurement accountability arrangements

16





## Service Delivery Principles in Agreement

- Priority principle
- Indigenous Engagement Principle
- Sustainability Principle
- Access Principle
- Integration Principle
- Accountability Principle

17



## Partnership on Remote Service Delivery: elements

- High level and long term commitments
- Place based, single government interface
- Local Implementation Plans
- Enhanced engagement and ownership by communities
- Support for capacity development

([www.cris.gov.au](http://www.cris.gov.au))

18



## Partnership on Remote Service Delivery (cont.)

Importance of:

- Drawing on previous lessons and overseas experience (e.g. community development)
- Role of Coordinator-General to:  
‘ensure that all government agencies are held accountable for their implementation responsibilities’ ([www.cris.gov.au](http://www.cris.gov.au))
- Local Implementation Plans as a ‘*key accountability tool*’ to hold governments to account.

19

## Auditor challenges

- How to ‘‘follow the dollar’’?
  - ‘‘glaring gap’’ in accountability of money to states by national government
  - increasing use of contractors in service delivery, with concern ‘‘it has the potential to undermine ministerial responsibility and parliamentary oversight’’ (JCPAA 2010:72)
- so no power to audit external entities.

20

## (6) Conclusions and Caveats

21

## Discussion questions:

- What concepts of accountability are most useful in the current governance environment?
- what are the key issues to be confronted?
- What accountability principles ensure effective citizen voice?
- Is the Australian experience useful with its complex delivery issues?

22

## Caveats

- Dealt more with ‘what’ than ‘how
- Examples mainly from Westminster systems
- More emphasis on accountability than citizen engagement concept
- Need for cross sector conversations and learning from lessons.



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**BRAZIL**



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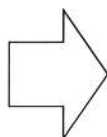
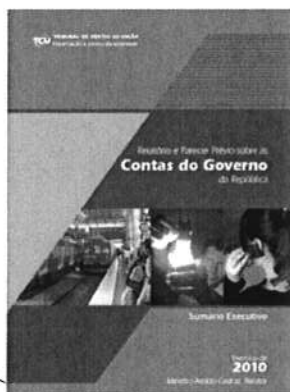
**Minister Aroldo Cedraz**

Vienna, July 13th, 2011



### Government Accounts focused on citizens

#### *Annual Report*




### TCU Innovations

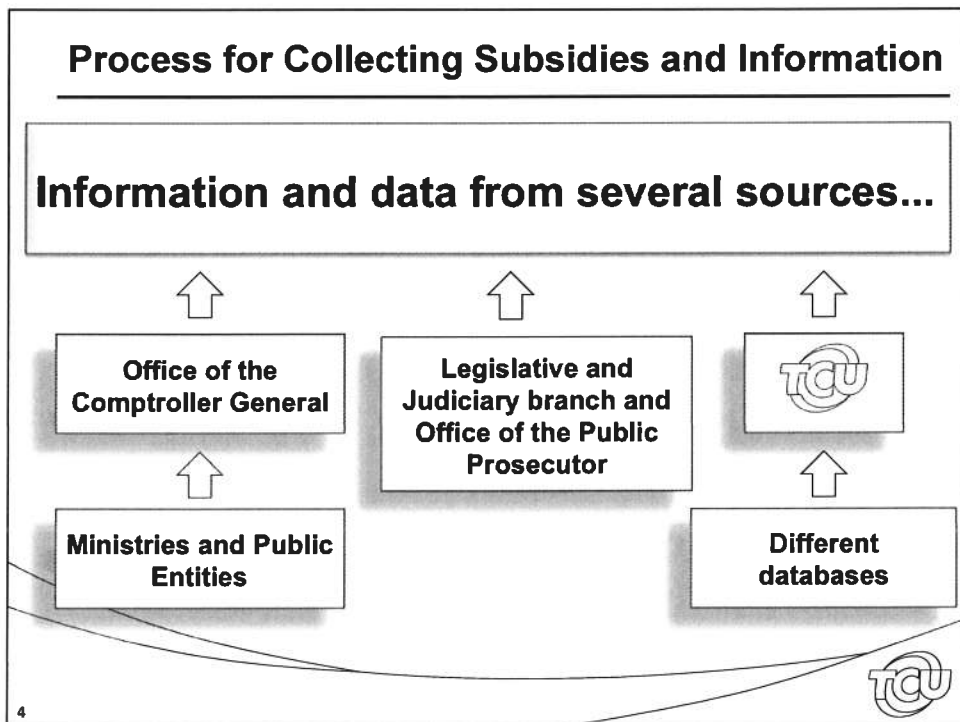
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**Improving the content of the Report**

**Communicating results effectively**



3



### Focus on CITIZENS

---



5



### Focus on CITIZENS

---



6





## Approaching the target audience



### **Seminar** **- Performance of Economy -**

- **President of Central Bank of Brazil**
- **Secretary of Economic Policy of the Ministry of Finance**

7



## Approaching the target audience



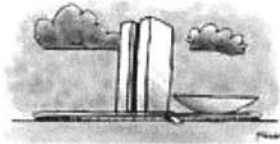
### **Round table** **- civil society -**

- **Academia**
- **Productive Sector**
- **NGOs**
- **Press**

8



## Approaching the target audience



### National Congress

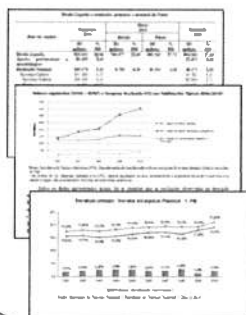
- President of the Federal Senate
- President of the Chamber of Deputies
- Committees of the National Parliament

9



## Preliminary Opinion on Government Accounts

### Information collected



### Report on Government Accounts



### Examination by TCU Plenary



10



## Dissemination Mechanisms – website



11



## Dissemination Mechanisms – fact sheets

### Goals and Priorities

### Performance of Economy

### Tax Expenditure

### Urban Mobility

**TCU Metas e prioridades da Diretriz Orçamentária**

Até o fim de 2012, o TCU deverá avaliar o cumprimento das metas estabelecidas no Plano Plurianual (PPA) 2008-2012, bem como a implementação das prioridades estabelecidas no Plano Plurianual (PPA) 2008-2012.

As metas estabelecidas no PPA 2008-2012 são:

- Até o fim de 2012, o TCU deverá avaliar o cumprimento das metas estabelecidas no PPA 2008-2012, bem como a implementação das prioridades estabelecidas no Plano Plurianual (PPA) 2008-2012.

**TCU Desempenho da Economia**

Em 2011, o Produto Interno Bruto (PIB) brasileiro cresceu 7,5%, o que representa o maior crescimento em 10 anos. O PIB per capita também cresceu 7,5%, o que representa o maior crescimento em 10 anos.

O crescimento econômico em 2011 foi impulsionado pelo setor de serviços, que cresceu 8,2%, seguido pelo setor de indústria e construção civil, que cresceu 6,8%.

O setor de agricultura, pecuária e extrativismo cresceu 2,8%, enquanto o setor de comércio varejista cresceu 5,8%.

**TCU Renúncia de Recolhas**

A renúncia de receitas é a perda de recursos que ocorre quando o governo concede benefícios fiscais para incentivar determinadas atividades econômicas. No Brasil, a renúncia de receitas representa cerca de 10% do PIB.

Os principais tipos de renúncia de receitas são:

- Isenções e reduções de impostos
- Exatidão de impostos
- Exatidão de impostos

**TCU Mobilidade Urbana**

A mobilidade urbana é a capacidade de deslocamento das pessoas dentro de uma cidade. Ela é influenciada por fatores como a infraestrutura de transporte, o planejamento urbano e a qualidade de vida.

Os principais problemas de mobilidade urbana são:

- Congestionamento
- Poluição
- Segurança

12



## Presenting Results



13



## Impacts of the Report

### FOLHA DE S. PAULO

### Benefício fiscal não é controlado, aponta TCU

Benefício vai a R\$ 144 bilhões em 2010; Ministério da Fazenda não comenta

Benefício de Tributos do Curso de Direito apontou que os benefícios fiscais são controlados pelo governo com um custo superior ao de criação dos projetos de redução dos impostos. No ano passado, o TCU estimou de cerca de R\$ 144 bilhões em benefícios fiscais para lucros, em relação de R\$ 100, quando todos os benefícios fiscais são considerados com redução, sob o controle do TCU.

“  
are not controlled,  
says TCU”

14



### Continuous improvement of the Government Accounts

**Need for  
continuous  
improvement**



**Independent  
evaluation of  
TCU work  
processes**

15



### Peer review of Government Accounts

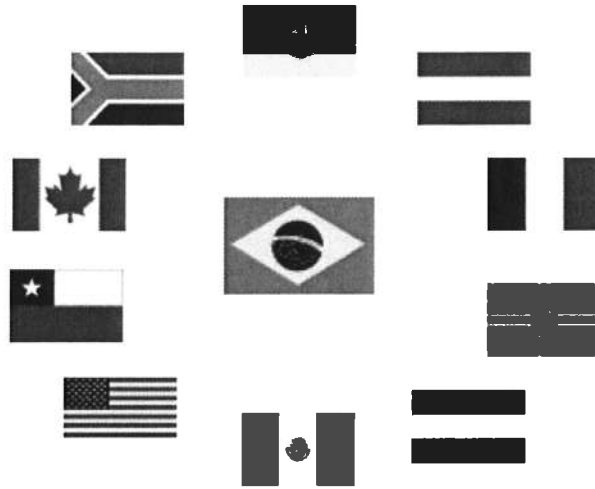
**OECD peer review  
Independent  
evaluati**



16



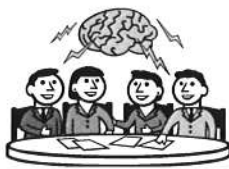
### Peer review of Government Accounts



17



### Lessons learned



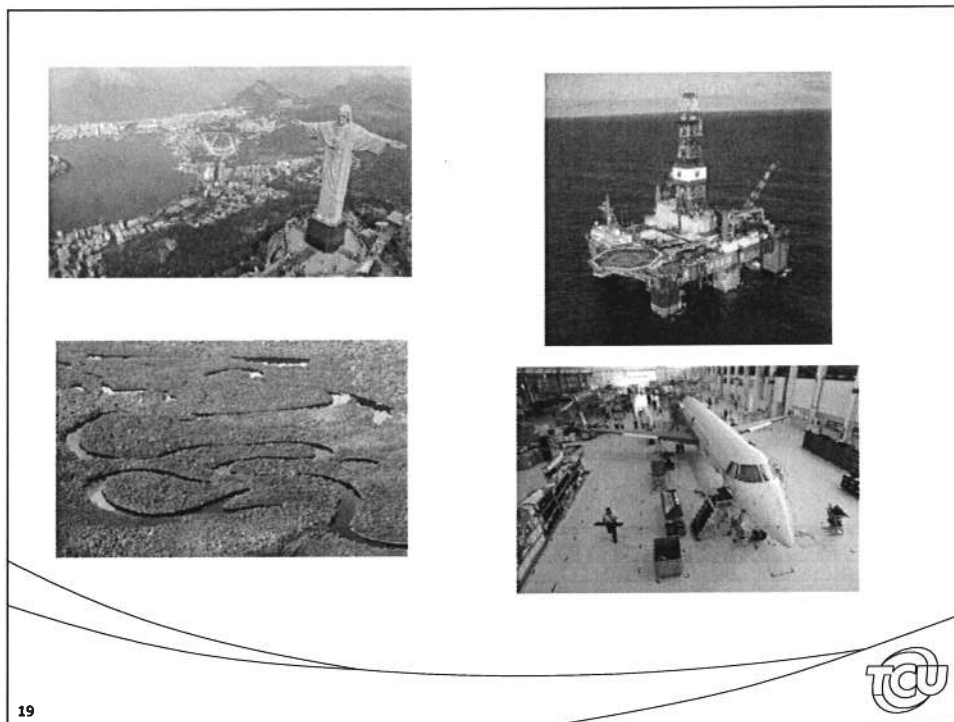
**Expand the debate with different segments of society and with Parliament**



**Selection of relevant topics enables SAs to have a more effective role regarding the elaboration of public policies**

18





19



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**COLOMBIA**



## COOPERATION BETWEEN CITIZENS AND SAIS IN COMBATING CORRUPTION

### 1. General

The Office of the Comptroller-General of the Republic of Colombia (CGR) views corruption as a “series of acts whereby public officials, in the exercise of their institutional authority, misappropriate or misuse public funds for their own gain or for the benefit of third parties. It is a mutual exchange involving at least two parties with capacity – one of whom occupies a position of power through which he or she can seek to obtain an advantage – who are aware that they are violating the rules or values underpinning the public interests of a system or society”.<sup>1</sup>

### 2. Cooperation in the constitutional context

In Colombia, cooperation between citizens and the CGR in combating corruption comprises three key elements, namely:

- A constitutionally defined structure of participatory democracy, whose form of organization is described as that of a republic,<sup>2</sup> being expressed in the fundamental objectives of the Colombian State, to which the Constitution assigns responsibility for “*promoting the participation of all in decisions affecting them and in the economic, political, administrative and cultural life of the nation*”;<sup>3</sup>
- A supreme audit institution which, by constitutional definition, is autonomous and independent and discharges a government audit function on behalf of the general public;
- More specifically, citizen participation in the oversight of public administration, being also incorporated in the Constitution but included in the chapter setting forth the principles, organization and operation of Colombia’s supreme audit body, thus sending out a clear and forceful message that such participation is, in accordance with the constitutionally defined structure, a component primarily concerned with the government audit process.

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<sup>1</sup> Definition formulated by the Comptroller-General of the Republic, Dr. Antonio Hernández Gamarra, on 5 February 2004, at the School of Administration, Finance and Technology in Medellín.

<sup>2</sup> Political Constitution of Colombia, article 1: “Colombia is a social State governed by the rule of law and organized in the form of a unitary republic that is decentralized with autonomous territorial entities, democratic, participatory and pluralistic, being founded on respect for human dignity, on the labour and solidarity of its constituent population and on the primacy of the public interest” (emphasis added).

<sup>3</sup> Political Constitution of Colombia, article 2.

From the foregoing it can be acknowledged, as a starting point for the purposes of this paper, that cooperation between citizens and the supreme audit institution in fiscal management oversight and government performance monitoring with a view to combating corruption is provided for at the highest legislative level in Colombia, being extensively developed in lower-ranking domestic law.

### 3. Cooperation in a practical context

In the Transparency International index, Colombia ranks 78th of the 178 countries included in 2010,<sup>4</sup> with a score of 3.5 on a scale from 10 to 0, indicating that coordinated anti-corruption efforts of citizens and the supreme audit body are in full effect with still a long way to go in raising standards of probity within the State and Colombian society, especially as a decline can be seen in recent years.

At the same time, according to the 2008 political culture survey of the National Administrative Department of Statistics (DANE), public involvement in participatory processes and mechanisms is poor, with 74.19% of citizens stating that they do not take part in any such initiatives. The same is true of social mobilization, where public participation is only 21.94%. Citizens' willingness to participate is additionally assessed in terms of their level of involvement in the voluntary sector, which also shows a worrying trend, with 76.04% of Colombians not belonging to any organization.<sup>5</sup>

The Auditor-General of the Republic of Colombia<sup>6</sup> projected that, for 2010, funds involved in corruption within the country would reach the sum of 17 billion pesos, i.e. about US\$ 8,500 million, which, for a country with a gross domestic product (GDP) of US\$ 288,189 million and a per capita GDP of US\$ 6,333, represents approximately 3% of GDP and absorbs the output of 1,342,175 Colombians.

In conclusion, the picture of corruption in Colombia and availability of civic capital display structural weaknesses, despite the wealth of far-reaching legislative provisions. The prospects for cooperation between the supreme audit institution and citizens thus entail huge challenges for the country in achieving greater levels of transparency and probity in government administration and social endeavour.

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<sup>4</sup> In the Corruption Perceptions Index published by Transparency International, Colombia had an initial score of 2.2 out of 10 in 1998. In 2006 the country scored 3.9, in 2007 its score was 3.8 from among 183 countries, and in 2008 it achieved the same rating of 3.8, on that occasion from among 180 countries, putting Colombia in 70th position.

<sup>5</sup> It should be pointed out here that the Executive Report on the Social Audit Indicator in Colombia by the Office of the Comptroller-General of the Republic, Bogotá, dated June 2010, found that the effectiveness of proactive auditing (in organizations) was 91% as against 34% for active auditing (individual citizens).

<sup>6</sup> <http://m.eltiempo.com/opinion/lo-que-hariamos-con-17-billones/6872294>.

#### **4. Institutional cooperation potential of Colombia's supreme audit body**

The CGR has a corporate structure that allows it to engage in effective practices of cooperation with citizens and their organizations to combat corruption since it carries out a government audit function on behalf of the general public, its principal client being the citizen, and undertakes participatory audits (a series of strategies to inform, educate and organize, as well as to encourage reporting, discussion and involvement on the part of citizens in the government audit process). The public participation component of its strategic plan (Encouraging citizen participation in government auditing and strengthening technical support to Congress) constitutes a corporate objective and the outcomes and impacts which it is achieving are recognized both nationally and internationally.

#### **5. Recent experience of the Office of the Comptroller-General of the Republic**

In the wake of Colombia's winter storm season, which in some regions began in April 2010, the CGR officially approved, under Organizational Order No. 6275 of 7 February 2011, the adoption of a strategy to carry out a specific and timely audit follow-up on the fiscal management of resources allocated to deal with the social, economic and ecological emergency brought about by the winter storms in the country.

By May 2011, as a result of that emergency, 452 persons had been killed, 555 injured and 83 reported missing, with 803,150 families and 3,445,533 individuals additionally affected, and damage had been caused to roads, institutional, educational and healthcare facilities, flood protection works, communications and rural and urban production systems. Resources committed for assistance amounted to 4.5 billion pesos (US\$ 2,500 million) and for restoration and reconstruction under the National Development Plan to 24.5 billion pesos (US\$ 13,600 million) over the four-year period 2010-2014.<sup>7</sup>

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<sup>7</sup> US\$ 1 = 1,800 pesos.

In summary, the outcomes were:

- Inspection visits to 362 towns located in 22 departments across the country;
- Submission of 20 express reports;
- Receipt and routing of 515 public disclosures and contributions from citizens;
- Establishment of oversight bodies in 21 of the affected departments (presence in 78 towns);
- Issuance of 31 cautionary notices to safeguard public resources at risk;
- Initiation of preliminary investigations and liability proceedings relating to fiscal mismanagement.

Notifications of possible extra costs for food purchases and sanitation:

Department of Bolívar (5,897.2 million pesos);  
Department of Sucre (2,460.8 million pesos);  
Department of Chocó (2,000 million pesos); and  
Department of Córdoba (2,576.5 million pesos).



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**INDONESIA**

## Supreme Audit Institution and Citizen: Indonesian Experience

### Background

The rise of the Indonesian public sector auditing started in 2003 – 2004 as a result of the reform movement in 1998-1999. The reform resulted in radical and significant changes in social and political systems, which influenced state-financial management, accountability, and audit. Since 1999, Indonesia introduced a more democratic system, transparent and accountable management, and decentralization.

Changes in state finance and auditing was begun by amendments of the Indonesian Constitution. One amendment is an article concerning state-financial matters, which includes the establishment and function of the Audit Board of the Republic Indonesia, which is also known as *Badan Pemeriksa Keuangan* (BPK). Previously, BPK is mentioned in one verse of an article. In the amended Constitution, BPK is regulated in three articles consisting of seven verses. In addition, BPK is also further strengthened by the enactment of three laws concerning state finance<sup>1</sup> and a law of BPK<sup>2</sup>.

The 1999 reform movement relates to public concerns and demand for a clean government, which means free from corruption and good governance. One public expectation of that reform is significant roles of BPK to ensure the achievement of the public concerns and demand. Hence, the Constitution secures BPK's independence, strengthen the relation of BPK and (public) representatives institutions (parliament and regional representative council), and introduce public access to BPK audit results. In order to cope with the changes, especially in maintaining public's trust, BPK carried out public relation and communication strategies.

This short paper is intended for sharing BPK's experiences in developing and implementing its public relation and communication strategies. The paper begins with a short profile of Indonesia and BPK as a general description which may influence the role of BPK in maintaining its relations with the public. After that, the paper discusses about the strategy of BPK in public relations and communication. In the third part, the paper discusses about the challenge faced and finally, the end notes on the relations and communication of BPK and the public.

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<sup>1</sup> Law number 17 Year 2003 on State Finance, Law Number 1 Year 2004 on State Treasury, and Law Number 15 Year 2004 on Audit of Management and Accountability of State Finance.

<sup>2</sup> Law number 15 Year 2006 on the Audit Board of the Republic of Indonesia

## Indonesia and BPK

Indonesia is an archipelago country in South East Asia, neighboring with Singapore, Malaysia, Philippines, Papua New Guinea and Australia. Indonesia has five big islands and thousands of small islands including Bali. The number of population as of 2010 is 237,556,363 people.

Indonesia is a unified country with a presidential, democratic system. The government consists of central, provincial and districts/municipalities government. A direct election is held for the head of the government, such as an election for the members of the House of Representatives, Regional Representative Council and Regional Representatives for each province, district and municipalities. At present there is one central government with 78 ministries/institutions, 33 provincial governments and 496 districts/municipalities governments.

BPK is one of the eight State Institutions of Indonesia. The Indonesian State Institutions are: the President, the People's Consultative Assembly, the House of Representatives, the Regional Representative Council, BPK, the Supreme Court, and the Judicial Commission. Those State Institutions have an equal position, each with their respective task and function. BPK has the task and function to audit state finance which is managed and used by all of the governments and institutions.

BPK consists of nine Board Members who are selected by the House of Representatives. It has a head quarter in Jakarta and representative offices in each of all 33 provinces. Currently, BPK has more than 2.000 audit entities that must be audited within a certain time each year while the number of BPK's auditors is limited. BPK is mandated to audit the three layers of the governments. BPK's entities are as follows:

- 1) Central government whose Financial Report consolidates 78 financial reports of Ministries/Institutions with a total asset of Rp2.122 trillion, revenues of Rp848 trillion, and expenditure of Rp937 trillion as of December 31, 2009;
- 2) 529 entities of local government including provincial government and district government;
- 3) 427 State-Owned Enterprises consisting of main State-Owned Enterprises and subsidiary companies with total assets of Rp2.234 trillion at the end of 2009;
- 4) 1,386 Region-Owned Enterprises;
- 5) Bank of Indonesia;

- 6) Public Service Agency, State-Owned Legal Entity and other parties which use state financing.

In terms of audit report issued, in 2010, BPK delivered 1,262 audit reports to the parliament, regional representative council, and audited entities, and also open for the public.

The annual budget for BPK is approved by the House of Representatives. The annual accountability report of BPK is audited by a public accounting firm appointed by the House of Representatives, while the quality assurance of BPK is peer reviewed by an SAI member of INTOSAI in every five years.

### **BPK's Strategies in Public Relations and Communication**

BPK develops its strategies of public relations and communication based on Indonesian legislations and international standards. Article 7 paragraph (1) of Law no. 15 of 2004 concerning Audit of Management and Accountability of State Finance states that BPK should consider inputs from public representatives in doing its duties. Moreover, in Article 19 paragraph (1), it is stated that audit reports which have been submitted to the representative institutions are open to the public.

With regards to the international standard, BPK implements Principle 6 of ISSAI *Principles of Transparency and Accountability: Principles and Good Practice*, which states as follows:

***SAIs manage their operations economically, efficiently, effectively and in accordance with laws and regulations and reports publicly on these matters.***

- *SAIs employ sound management practices, including appropriate internal controls over its financial management and operations. This may include internal audits and other measures described in INTOSAI GOV 9100.*
- *SAIs' financial statements are made public and are subject to external independent audit or parliamentary review.*
- *SAIs assess and report on their operations and performance in all areas, such as financial audit, compliance audit, jurisdictional activities (SAIs constituted as Courts), performance audit, programme evaluation and conclusions regarding government activities.*
- *SAIs maintain and develop skills and competencies needed to perform the work to achieve their mission and meet their responsibilities.*



In fulfilling the law and standard mentioned, BPK developed its strategies on public relations and communication to achieve its vision and mission in its strategic plan, which is to be a state finance audit institution which is free, independent, professional and credible and also plays an active role to promote the realization of state finance management which is accountable and transparent. The strategies of BPK to enhance relations with the public are described as follows:

1. Open communication channels with the public

With the increase of public's need for a clean, accountable and transparent state finance management, a media of communication between the public and BPK is needed to meet that need. Therefore, BPK provides a mechanism of complaint or report submission so that the public can forward any report of wrong doings that are known to them. Through this channel, the public can also request information related to BPK and its audit results. The communication channel provided is via the website, email or taking a direct visit to BPK's office. Information disclosure to the public is required by Law No. 14 Year 2008 concerning Freedom of Public Information. This law stipulates that all public institutions must open access for any applicant requesting for public information.

2. Increase public's knowledge through public campaigns

Knowledge and perception of the public on the role of BPK still varies. BPK that used to be an institution with a limited role now is one with a major role in the improvement of state finance and corruption eradication. The public has not fully understood the role and function of BPK. Most people still perceives BPK as an institution that can pass judgments and sentence the guilty. Meanwhile, the function of BPK is to audit state finance. It forwards audit results which contain fraud indications to the law enforcement agencies to be followed up. They are the Supreme Court, the Corruption Eradication Commission and the Police Department.

Since 2006, BPK has conducted a program called "Public Awareness Program" which consists of the following activities:

- a. Developing a media centre in the office of BPK which functions as an information centre about BPK;
- b. Visiting the national and local media offices with the intention to maintain good relationship with the media. This activity is important because the media forms public opinion and thus has a big role to promote transparency and accountability of state finance:

- c. Conducting programs of “BPK Goes to Campus” and “BPK Goes to School” in which BPK visits universities and high schools/colleges in many regions in Indonesia. During the visits, BPK carries out a public dialogue with the students and the academics. Campus is a place where knowledge is developed and a good place to promote the values of honesty, disclosure and justice to the public at the earliest stage. The program is also implemented to allure the best graduates to come and work in BPK.
- d. Conducting talk shows on TV and radio discussing about current, actual cases;
- e. Presenting publications and documentations via printed and electronic media such as video profile, website, books, pocket books about BPK, BPK’s auditor’s magazine;
- f. Displaying Public Service Advertisement periodically, either in electronic media or on printed media;
- g. Organizing an event called “BPK Listens” by inviting the stakeholders to give input on the performance of BPK, so that BPK can improve itself and work according to the expectation of the stakeholders;
- h. Organizing various events such as national seminar, dissemination of the law on BPK, media workshops, exhibitions, Journalism Award and competition in Scientific Writing about the implementation of BPK’s task;
- i. Conducting survey to measure the level of satisfaction and inviting inputs from stakeholders concerning the performance of BPK;

By conducting Public Awareness Program, BPK expects to:

- 1. Increase public knowledge concerning the task and function of BPK;
- 2. Build good relationship between BPK and the stakeholders;
- 3. Make the public easier to understand the result of public sector audit by BPK;
- 4. Create public satisfaction in the enforcement of good governance principles conducted by BPK;

5. Ask for public participation to support and implement good governance for a better future of Indonesia.

### **Challenges in Building Relationship and Communication with the Public**

Strategies conducted by BPK support BPK's performance in implementing its mandate. However, in practice, BPK is faced with challenges that need to be resolved.

The biggest challenge faced by BPK is related to the freedom of public information as a consequence of the democracy development in Indonesia. In the democracy era, people are free to express their opinion. The demand on public information disclosure is thus highly increasing. In 2008, the government issued Law no. 14 year 2008 on Freedom of Public Information. It is a part of good governance that cannot be avoided. By law, every individual has the right to obtain information except confidential information that may endanger and harm the country if disclosed. In practice, public disclosure brings about some negative impacts. Many Non Government Organizations (NGOs) and communities freely request information related to the management of public bodies which can be misused by irresponsible parties.

For BPK, public disclosure is a good opportunity to enforce accountability and transparency. BPK responded to the situation by opening itself and giving the public maximum access to audit results that have been submitted to the parliament. The public could access them through BPK's website and publications in both printed and electronic media. But then, cases occurred in various areas in which information contained in the BPK report was used for extortion and fraud. This condition made BPK to change its course from being free to being careful in publishing its findings. BPK started to set procedures on how the public could request for BPK's audit results and limited unnecessary spread of the results to the community. To obtain the audit results of BPK, people are asked to submit a letter by stating their identity and intended use of the report. This is done because the community is not mature enough to be exposed to audit result information.

For the future, BPK hopes that the freedom of information could be fully implemented to achieve the required transparency to support the development of democracy in Indonesia.

### **End Notes**

BPK experiences various challenges in building its relationship and communicating with the public. However, BPK will strive to develop its public relations and communication strategies for its task to be done professionally to promote the

effectiveness of the quality and results of BPK in order to enforce transparency and accountability in Indonesia.

Based on the Indonesian experiences, SAI relations and communication with the public may be influenced by its mandate and function. Country or state political and social systems may strongly influence the mandate and function of SAI. Hence, the relations of SAI may strongly depend on the political and social system.

For SAIs with great possibilities to reach the public, they have to develop proper strategies in public relation and communication. SAIs' core services relate to service activities in giving assurance for the public. Therefore, SAIs have to maintain public trust by producing high quality of results and effective communication and relations.



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الندوة ٢١ للأمم المتحدة والإنتوساي

13 – 15 July 2011, Vienna, Austria / 13 – 15 juillet 2011, Vienne, Autriche  
13. – 15. Juli 2011, Wien, Österreich / 13 al 15 de julio de 2011, Viena, Austria

Topic/Thème/Thema/Tema/الموضوع

- Effective practices of cooperation between SAIs and citizens to enhance public accountability •
  - Pratiques efficaces de coopération entre les ISC et les citoyens afin d'améliorer la reddition des comptes publics •
- Wirksame Praktiken der Zusammenarbeit von ORKB und Bürgern zur Förderung der öffentlichen Rechenschaftspflicht •
- Prácticas efectivas de la cooperación entre las EFS y los ciudadanos para aumentar la rendición de cuentas pública •

الممارسات الفعالة للتعاون بين الأجهزة العليا للرقابة المالية والمواطنين لتعزيز المساءلة الحكومية

Theme 1: Communication between SAIs and citizens

Discussion - Papers and case studies

BASIC PAPER / RAPPORT DE BASE / GRUNDLAGENPAPIER / PONENCIA BASE

*prepared by/préparé par/verfasst von/elaborado por*

**NETHERLANDS**

## Position paper Netherlands Court of Audit

The Netherlands Court of Audit (NCA) is an important watchdog for good public governance that serves the interests of citizens, the end users of government policy.

The NCA is not the only organization to fulfil this role. Citizens and civil society organizations (NGOs) often have first-hand experience of the problems that arise in public administration and may also act as critical followers of the government. This unique position makes citizens not only stakeholders but also a rich source of knowledge and information about the performance and operation of government.

The NCA believes communication with and the participation of citizens is of great importance to the quality of audits and to the feasibility and acceptability of recommendations. Social media are increasingly important in the communication with citizens and their involvement in public affairs.

Examples of how the NCA communicates with citizens include:

- 1. Crowd Sourcing and LinkedIn**
- 2. Other examples of Crowd Sourcing**
- 3. Reality Checks**
- 4. Twitter**

### 1. Crowd Sourcing and LinkedIn

Through crowd sourcing, the NCA gathers knowledge and insights from citizens on the internet, for example on a forum such as LinkedIn. The NCA launched a public discussion on LinkedIn in 2011 to talk about the savings and other benefits of the reduced use of closed standards and the introduction of open source software. Within a few days, the group had approximately 400 members, of whom about 20% had been invited personally and the other 80% had joined spontaneously.

### 2. Other examples of Crowd Sourcing

The NCA launched the 'Action Plan Teacher' internet forum and the 'Passion for public accountability' project in 2011.

### 3. Reality Checks

The NCA uses Reality Checks to investigate how central government tackles problems in society, whether measures lead to practical solutions and how ministers account for them. Reality Checks do not provide an overall picture but they do give an impression

of whether a government policy is successful or not. One of the Reality Checks was about energy saving grants for private houses.

#### **4. Twitter**

The NCA started experimenting with Twitter as a communication channel in 2011. Twitter is now being used to announce new NCA reports and to direct Twitter users interested in our audits to our website. Twitter is also being used to make our followers aware of parliamentary debates of our reports. Occasionally, the NCA responds to Tweets by third parties concerning our reports. The NCA currently has only 247 followers. In the summer, we will evaluate the experimental use of Twitter as a means of communicating with citizens.

#### **Dilemma and points for discussion:**

1. Is Crowd Sourcing a reliable audit tool for SAIs?
2. Should SAIs pay for the information they receive from citizens?



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Ways and necessary conditions to include citizens in the audit process

BASIC PAPER / RAPPORT DE BASE / GRUNDLAGENPAPIER / PONENCIA BASE

prepared by/préparé par/verfasst von/elaborado por

CHINA



**1. To include citizens in the audit process is an important way to play the role of auditing in promoting national governance**

The audit institution is mainly responsible for supervising the management and use of government funds and state-owned assets, which are geared towards the provision of public goods and public service. Citizens, as the user of public goods, have also shown their concerns about the use of public funds and state-owned assets. With the involvement in the audit process, citizens shall be able to understand the accuracy, compliance and performance of the use of public funds and assets as well as the related economic activities, and further hold the government to account and protect the interests of the citizens. Moreover, auditing, with the function of supervising whether the government has fulfilled the relevant responsibilities, could play an important role in the mechanism of promoting national governance. This role is mainly embodied in the performance of audit mandate endowed by the law in the following manners:

- Supervising the fulfillment of government responsibilities in order to examine the accountabilities;
- Examining the accuracy of materials of economic activities in order to reflect the conditions of government economic activities;
- Supervising the compliance of economic activities in order to ensure the government acts in accordance with the law or the requirement of the Client;
- Evaluating the effectiveness of economic activities in order to promote the effective use of funds and improve the level of public service.

In China, the citizens are extremely concerned about the execution process and results of Leaders' Accountability Audit, a special audit carried out in China over the performance of accountabilities of elected leaders (through direct or indirect election). To include citizens in the audit process shall enable them to acquire more information about how administrators performed their accountabilities, and whether they exercised the administration in light of the will of the people. The involvement of the citizens shall consequently promote the effective work of government officials. Both the effectiveness of the audit and the level of governance would be greatly improved.

**2. Major ways to include citizens in the audit process**

The citizens may be involved in various stages of the audit process through different ways so as to better play the role of citizens in supervising government behaviors and improve the effectiveness of the audit work. The participation of citizens in the audit process is mainly represented in the following ways:

2.1 In the stage of selecting audit assignments by the audit institution, the citizens may put forward suggestions about their concerns to the audit institution. The audit institution shall take the concerns and requirements of the citizens into consideration and select the audit assignments which have been proved to be deeply concerned by the citizens and therefore of great value. The National Auditing Standards of the People's Republic of China has also stated this requirement. Main actions could be taken are as follows:

- Making public the annual plan of audit assignments
- Soliciting the opinions of the citizens regarding the audit work through the official website of the audit institution
- Establishing the system of engaging stringer auditors (a special part-time auditor working in other sectors but participating in the audit work on request under special arrangement of the audit institution), and soliciting the opinions of the citizens through the communication with stringer auditors which would be considered in compiling the annual plan of audit assignments.
- Carrying out survey among the citizens about their concerns and requirements for the audit work before deciding audit assignments
- Soliciting the opinions and suggestions of the members of the People's Congress and People's Consultative Conference in China and making relevant responses

2.2 In the stage of executing auditing, the audit institution may find out clues to possible fraud and choose items of high risks for carrying out investigations by studying complains received and interviews from relevant citizens. This shall make auditing more responsive and effective, and gives more opportunities to detect clues to fraud and items of low performance. The following actions could be taken by the audit institution:

- Locating a special box in the auditee for receiving complain letters
- Setting up the mail box for receiving complain letters
- Opening a hot line for receiving complain phone calls
- Making interview with relevant citizens
- Informing the citizens by media the current audit assignments
- Introduce the audited items and their relation with the citizens by media

2.3 In the stage of compiling the audit report, the audit institution shall make audit results public in order to bring the supervisory role of the citizens into full play, urge the auditee and individuals concerned to implement the audit decisions and recommendations, and make further investigations for responsibilities. The following actions could be taken by the audit institution:

- Making audit results public
- Accepting interviews with the media to answer the questions of citizens' concerns
- Interpreting the audit report in a user-friendly manner to the public through the media
- Responding to the doubts raised by the citizens and the media
- Communicating with the stringer auditors about the audit work
- Responding to the members of the People's Congress and People's Consultative Conference in view of their opinions and suggestions

**3. Necessary conditions and management requirements for including citizens in the audit process**

- Making relevant stipulations about the inclusion of citizens in the audit process in the law
- Making relevant stipulations about the inclusion of citizens in the audit standards as well as other professional standards
- Issuing practice guidelines of the audit institution about the disposition of opinions and suggestions of the citizens
- Establishing multi-type but relatively fixed channels for effective communication with the citizens
- Disseminating the knowledge about auditing among the citizens for ensuring proper understanding and use
- Increasing the consciousness of auditors about the need to include the citizens in the audit process
- Improving the competency of auditors to deal with the relations with the citizens

## **PONENCIA DEL SEÑOR SUB CONTRALOR GENERAL DE LA REPÚBLICA SOBRE LA PARTICIPACIÓN CIUDADANA EN LA CGR ANTE LA CONFERENCIA DE LA ICGFM**

**Miami – EE.UU., mayo de 2010**

Unas de las prácticas ciudadanas, que innova el escenario de la democracia en el Paraguay como en otros países de América Latina, es la posibilidad efectiva de la integración de ciudadanos y ciudadanas a las actividades del control externo sobre el patrimonio público.

En el Paraguay, este proceso se ha venido implementando con el soporte institucional de la Contraloría General de la República a partir de grupos de veedores surgidos desde organizaciones de la sociedad civil.

Además de la Constitución Nacional, el marco jurídico que sustenta la participación ciudadana en el Paraguay, se integra con instrumentos internacionales suscriptos y ratificados con las leyes dictadas por el Congreso y demás normas de menor jerarquía tales como los decretos, resoluciones, entre otras normativas.

En el ámbito de los Tratados Internacionales, el Paraguay ha suscripto y ratificado la Declaración Universal de Derechos Humanos, la Convención Interamericana contra la Corrupción y la Convención de la Naciones Unidas contra la Corrupción, respectivamente.

Siguiendo con esta línea de pensamientos y en el marco las atribuciones legales y constitucionales que les son conferidas a la CGR, consagradas en nuestra Constitución Nacional, Art. 281 que taxativamente dispone: *“La Contraloría General de la República es el órgano de control de las actividades económicas y financieras del Estado, de los departamentos y de las municipalidades, en la forma determinada por esta Constitución y por la ley. Gozará de autonomía funcional y administrativa...”*

En tal sentido, en el ejercicio de sus deberes y atribuciones, promueve el fortalecimiento de la Cultura de Control en la sociedad paraguaya, consolidando relaciones con la sociedad civil.

En base en la Constitución Nacional y las leyes, la CGR del Paraguay, ha implementado una nueva concepción del control ciudadano a lo público en el cual el ciudadano es actor y partícipe directo en la vigilancia de los procesos de la administración pública.

Es así, que la CGR del Paraguay, en el ejercicio de sus facultades constitucionales y legales ha emitido una serie de resoluciones que garantizan la participación ciudadana en los sistemas de control de las finanzas públicas y en los resultados de gestión y de las instituciones bajo su control.

El control ciudadano tiene directa relación con la cultura política, en cuanto repercute directamente en el debate del poder, la vigilancia es básicamente una forma de participación ciudadana, más que social.

El componente social nos define en la lógica del individuo, que interrelacionado se constituye en sociedad, siendo producto de ella, en cambio lo ciudadano nos involucra como sujetos ejerciendo derechos y deberes.

El control es ciudadano más que social, debido a que incorpora a sujetos como ciudadanos.

Del mismo modo, pero yendo un poco más en la profundidad de nuestras incipientes democracias hacia la “inclusión”, en una concepción de ciudadanía democrática o participativa, estos mecanismos facilitan la incorporación de las minorías excluidas de la esfera pública, donde hombres y mujeres reactivan la esfera pública, participan y deliberan en ella en asuntos que los afectan, acercando el ejercicio del poder a sus intereses.

Esta es una nueva versión de la ciudadanía activa, desde abajo, no como receptores de derechos, beneficios o servicios, sino ejerciéndolos desde la conciencia de sujetos portadores de derechos y deberes.

Así, el Control Ciudadano en la Contraloría General de Paraguay, es un espacio abierto de atención ciudadana, así como de promoción y desarrollo de estrategias de participación ciudadana en el control gubernamental externo, desarrollado institucionalmente por la Contraloría General de la República, conforme a sus atribuciones y funciones constitucionales.

El control ciudadano en la Contraloría General de la República del Paraguay, tiene las siguientes perspectivas

- Fortalecer el vínculo Estado-ciudadano a través de la eficacia del sistema de recepción y tratamiento de las denuncias ciudadanas
- Promover y formalizar las veedurías ciudadanas y mecanismo de control participativo.
- Fomentar mediante políticas y acciones el acceso a la información pública de la CGR
- Promover la formación de ciudadanos y ciudadanas en el control y la vigilancia gubernamental.

En el año 2008 con la inauguración de la moderna sede de Centro de Control Ciudadano) gracias a la cooperación del Programa Umbral Paraguay, y a través de su Departamento de Control Ciudadano, se han desarrollado proyectos de trabajo conjunto con organizaciones

de la sociedad civil para la difusión de los procesos de participación ciudadana en actividades de control.

Ahora, pasaremos revista por algunas de las posibilidades habilitadas por la Contraloría General de la República para la práctica de la participación ciudadana en el Paraguay.

## **HERRAMIENTAS DEL CONTROL CIUDADANO**

### **LAS DENUNCIAS CIUDADANAS**

La Contraloría General de la República del Paraguay, ha dictado la Resolución CGR Nº 1036 de fecha 02 de octubre de 2008, por medio de la cual, el ciudadano puede contribuir en el logro de estos propósitos, denunciando en forma responsable y objetiva hechos que considere que van en contra del buen uso de los recursos públicos.

Para presentar una denuncia ante la CGR, el ciudadano debe tener en cuenta que esta entidad tiene bajo su responsabilidad el control fiscal de los bienes y fondos del orden nacional.

La denuncia es el mecanismo mediante el cual cualquier persona notifica o da aviso en forma verbal o escrita a la Contraloría General de la República de hechos o conductas con los que se puede estar configurando un manejo irregular o detrimento de los fondos o bienes públicos de la Nación, bien sea por parte de un servidor o de un particular que administre dichos fondos.

Si el ciudadano lo prefiere, puede presentar la denuncia de forma anónima. Sin embargo, en estos casos para que la denuncia tenga el trámite correspondiente es necesario que, además de lo que debe contener una denuncia, cumpla las siguientes condiciones:

- Que tenga fundamento.
- Que sea objetiva y que amerite credibilidad.
- Que se encuentre sustentada por cualquier medio probatorio o datos con la mayor precisión posible que permitan iniciar la acción de oficio.

### **EJEMPLO CONCRETO**

*Un grupo de ciudadanos denuncia a través de la oficina de Control Ciudadano de la CGR, la existencia de supuestas irregularidades en un proceso de licitación y compra de equipos transformadores de energía eléctrica llevado a cabo por la entidad estatal de administración del sistema eléctrico.*

*La denuncia posteriormente a ser estudiada en su fundamentación y el cumplimiento de los requisitos formales, fue derivada a una dependencia de la institución especializada en procesos licitatorios.*

*Habiéndose constatado efectivamente irregularidades en dicho proceso, la Contraloría General ha evitado la prosecución de la licitación y ha exigido rendición de cuentas a la empresa eléctrica del Estado.*

*El monto de la licitación era de aproximadamente:*

## **VEEDURÍAS CIUDADANAS**

La Veeduría Ciudadana es el mecanismo de participación de organizaciones de la sociedad civil para ejercer vigilancia sobre la gestión pública. Su ámbito de participación se extiende a los trabajos de auditoría desarrollados por la CGR, a los cuales pudiera tener acceso conforme a las leyes que rigen la materia.

Con fundamento en el mandato constitucional contenido en la Resolución CGR N° 384 de fecha 23 de abril de 2008, mediante la cual se reglamentan las veedurías ciudadanas, la Contraloría General de la República promueve con asesoría y capacitación la conformación de veedurías ciudadana o su fortalecimiento para articularlos al control gubernamental.

Para asesorar la conformación de estas organizaciones se cuenta con un procedimiento que va desde la definición del objeto del control ciudadano, requisitos, perfil del veedor, deberes y obligaciones de los veedores, para el logro de un control ciudadano efectivo.

### **Sus principales objetivos son:**

Fortalecer los mecanismos de control y seguimiento ciudadano ante casos de presunta corrupción en el manejo – administración del patrimonio del Estado.

Fortalecer los procesos de participación ciudadana y comunitaria en la denuncia de hechos de corrupción pública.

Apoyar a la Contraloría General de la República en su labor de denunciar casos de hechos punibles contra el patrimonio del Estado, así como al Ministerio Público en sus esfuerzos de investigación de tales casos, hasta que los procesos judiciales lleguen a término.

### **EJEMPLO CONCRETO**

*Ante la supuesta construcción de pozos de provisión de agua en una localidad lejana de la capital del país, organizaciones comunitarias solicitaron formar parte de un proceso de auditoría a la construcción de las mismas.*

*Cinco de los integrantes de la comunidad fueron capacitados en procesos de veedurías ciudadanas y gracias a ello, pudieron interactuar con funcionarios de la Contraloría que desarrollaron un examen especial sobre la construcción de las mismas.*

*Luego de la investigación y auditoría, se pudo confirmar que existían irregularidades que ponían en riesgo la salubridad de la comunidad.*

*Actualmente, este caso fue remitido a la Fiscalía para el seguimiento del caso ya en el ámbito de la justicia.*

## **EL ACCESO A LA INFORMACIÓN CIUDADANA DE LA CGR**

Estar informado es un deber y un derecho del ciudadano consagrado en nuestra Constitución Nacional.

Ello le permite acceder al conocimiento de su entorno y también a la información pública para tener conciencia y opinión frente al manejo de lo público y de esta manera, fundamentar cualquier acción comprometida.

Por tal razón, la Contraloría General de la República pone a disposición de los ciudadanos, por distintos medios, información sobre las estrategias del sistema del control participativo, las entidades que vigila y los planes, programas y proyectos de utilidad para el ejercicio del control ciudadano.

El ciudadano puede obtener información, consultar diferentes documentos y pedir orientación sobre sus inquietudes a través de:

- Centro de Control Ciudadano
- Línea de atención al ciudadano
- El correo electrónico: [controlciudadano@contraloria.gov.py](mailto:controlciudadano@contraloria.gov.py)
- Pag. Web: [www.contraloria.gov.py/controlciudadano](http://www.contraloria.gov.py/controlciudadano)

### **EJEMPLO CONCRETO**

*Un grupo de ciudadanos y ciudadanas han recurrido a una Municipalidad del interior del país para conocer el balance y la memoria de la gestión puesto que contaban con sospechas de desvíos de fondos en inversiones de carácter social.*

*Dichos documentos públicos fueron negados por las autoridades municipalidades, por lo que recurrieron a la oficina de Control Ciudadano de la CGR.*

*A través de pedidos de informes de la Contraloría General, los ciudadanos y ciudadanas pudieron acceder a dicha información pública.*

### **AUDIENCIAS PÚBLICAS**

La Contraloría General de la República por medio de la Resolución CGR Nº 685 de fecha 15 de junio de 2009 y con el lema **“LA GENTE PREGUNTA, LA CONTRALORIA RESPONDE”** promueve espacios de deliberación pública por medio de las audiencias públicas, con el fin de rendir cuentas a la ciudadanía de su gestión institucional de modo a garantizar una gestión eficiente, íntegra y transparente de nuestra EFS.

Las audiencias públicas permiten a personas naturales y jurídicas, públicas y privadas informarse e intercambiar criterios, hacer observaciones y propuestas, así como



denunciar presuntas irregularidades sobre planes, proyectos, programas y recursos que son de interés de la colectividad.

#### **EJEMPLO CONCRETO**

*El 21 de agosto de 2009, la Contraloría General ha desarrollado en el interior del territorio nacional una Audiencia Pública de Rendición de Cuentas a la Ciudadanía, donde más de un centenar de ciudadanos y decenas de organizaciones han podido presentar inquietudes, ideas y reclamos sobre la gestión de la CGR.*

#### **SENSIBILIZACIÓN Y CAPACITACIÓN A CIUDADANOS**

La sensibilización está encaminada a facilitar espacios de motivación y reflexión para promover la apropiación de lo público y la concienciación de la importancia de su ciudadano como derecho y deber de todos los ciudadanos, a través de las diferentes estrategias del control fiscal participativo definidas por la CGR.

La capacitación está orientada a desarrollar habilidades y competencias para que el ciudadano, de manera individual o colectiva, pueda ejercer vigilancia, seguimiento y evaluación a la gestión pública, al desarrollo de proyectos y a la prestación de servicios públicos. Igualmente, se han elaborado algunos módulos sectoriales encaminados a promover el control ciudadano.

#### **EJEMPLO CONCRETO**

*Desde finales de 2009, la Contraloría General de la República en unión con organizaciones de la sociedad civil y el Ministerio de Educación y Cultura, con apoyo de la cooperación internacional de USAID, ha desarrollado el programa “LOS NIÑOS Y LAS NIÑAS TAMBIÉN PODEMOS CONTROLAR”.*

*En este programa, niños y niñas de escasos recursos de varias localidades del país forman parte de un proceso de capacitación y sensibilización sobre el control en escuelas públicas, con enfoque en la vigilancia de la distribución y calidad del vaso de leche escolar y el kit de útiles escolares para zonas pobres del país.*

*Así a través de talleres, juegos, manuales los niños y niñas son sensibilizados sobre la importancia de controlar aquellos derechos que le corresponden para un efectivo acceso a la educación.*



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الندوة ٢١ للأمم المتحدة والانتوساي

13 – 15 July 2011, Vienna, Austria / 13 – 15 juillet 2011, Vienne, Autriche  
13. – 15. Juli 2011, Wien, Österreich / 13 al 15 de julio de 2011, Viena, Austria

Topic/Thème/Thema/Tema/الموضوع

- Effective practices of cooperation between SAIs and citizens to enhance public accountability •
  - Pratiques efficaces de coopération entre les ISC et les citoyens afin d'améliorer la reddition des comptes publics •
- Wirksame Praktiken der Zusammenarbeit von ORKB und Bürgern zur Förderung der öffentlichen Rechenschaftspflicht •
- Prácticas efectivas de la cooperación entre las EFS y los ciudadanos para aumentar la rendición de cuentas pública •

الممارسات الفعالة للتعاون بين الأجهزة العليا للرقابة المالية والمواطنين لتعزيز المساءلة الحكومية

Theme 2: Forms of citizen participation in government auditing

Discussion - Papers and case studies

BASIC PAPER / RAPPORT DE BASE / GRUNDLAGENPAPIER / PONENCIA BASE

*prepared by/préparé par/verfasst von/elaborado por*

**UNITED STATES OF AMERICA**

## Introduction

We are pleased to present a paper on the forms of citizen participation in government auditing at this 21st UN/INTOSAI Symposium. This paper will examine how GAO addresses citizen participation in three specific areas:

1. Mechanisms in place to receive citizen complaints.
2. Inclusion of citizens in audit planning, audit process, and monitoring of the implementation of recommendations.
3. Enhancement of audit-related skills of citizens.

## Mechanisms in place to receive citizen complaints

GAO has in place a number of mechanisms to receive citizen complaints. Our primary mechanism is a program called FraudNet, which is a vital part of the Forensic Audits and Investigative Service Team at GAO.<sup>1</sup> The objectives of FraudNet are to

- operate an automated means that anyone may use to report allegations of fraud, waste, abuse, or mismanagement of federal funds;
- refer those allegations to the inspector general (IG) of the cognizant federal agency;
- expedite responses to congressional requests;
- review IG responses to allegations referred by GAO;
- advise GAO teams and agency IGs of audit leads; and
- provide information to federal, state, and local organizations about establishing their own hotlines.

GAO FraudNet began in 1979 as a toll-free phone number and has expanded in recent years to receive allegations through other means. Citizens can anonymously report allegations of fraud, waste, abuse, or mismanagement of federal funds through a variety of mechanisms, including mail, e-mail, a Web page, toll-free phone number, and fax.

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<sup>1</sup> See <http://www.gao.gov/fraudnet/fraudnet.htm>

Evidence or suspicions of abuse may be provided anonymously, and GAO treats all inquiries confidentially. Internet information is transmitted over a secure connection. Tipsters are asked to provide as much detail as possible about their allegations. GAO may refer allegations for follow-up to its own investigative units, appropriate inspector general offices, or to the Justice Department. Past reports of alleged mismanagement and wrongdoing have covered topics as varied as the misappropriation of funds, security violations, and contractor fraud.

FraudNet has received more than 2,000 allegations per year, and these allegations can lead to GAO investigations. For example, GAO received FraudNet hotline tips alleging fraud by grantees of a child development services program primarily serving low-income families and their children. In response, GAO investigated the allegations, and conducted undercover tests to determine if other centers were committing fraud. On May 18, 2010 GAO testified before the U.S. Congress on the preliminary results of that investigation.

GAO actively works to inform citizens about the existence of FraudNet. Details about how to submit allegations to FraudNet are on GAO's Web site and are contained in every report that GAO currently issues. GAO also produced a video, which is available on YouTube,<sup>2</sup> that explains FraudNet to citizens.

GAO has also publicized FraudNet to complement our audit activities. For example, in 2009, as billions of dollars were distributed under the American Recovery and Reinvestment Act, the GAO urged private citizens, government workers, contractors, and others to report waste, fraud, abuse, or mismanagement of those funds to FraudNet. Then-Acting-Comptroller General Gene Dodaro said, "The public can help to identify improper activities or weaknesses in programs that warrant scrutiny. FraudNET can play an important role in alerting GAO, potentially early on, to questionable uses of Recovery Act funds."

More broadly, GAO has other means to seek and receive communication from citizens. The e-mail, phone number, and address of GAO's Managing Director for Public Affairs are provided in every GAO publication. Citizens may also provide feedback through our Web site if they choose to take a survey or e-mail a contact inbox for general or specific questions.<sup>3</sup>

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<sup>2</sup> See <http://www.youtube.com/user/usgao#p/u/41/mWdo0Ca3fDc>

<sup>3</sup> See <http://www.gao.gov/contact.html>

**Inclusion of citizens in audit planning, audit process, and monitoring of the implementation of recommendations.**

As mentioned above, FraudNet provides an important way for citizens to provide information that may lead to audit investigations. But there are other ways that citizens become involved in GAO's audit planning and audit work. GAO consults with many advisory groups and professional organizations made up of citizens from all disciplines. These groups advise on topics such as strategic planning, auditing standards, and other audit issues. GAO also directly involves citizens through the use of focus groups and surveys to provide information in some of our audit work, when appropriate.

GAO gathers information and perspectives for our strategic and annual planning efforts through a series of forums, advisory boards, and panels; periodic scans of international and national issues that affect the political and social environment in which we work; and our external speakers' series. GAO's advisory boards and panels support our strategic and annual work planning by alerting us to issues, trends, and lessons learned across the national and international audit community that we should factor into our work. Advisory entities that include citizens with topical expertise are:

- The Comptroller General's Advisory Board, whose 40 or so members from the public, private, and nonprofit sectors have broad expertise in areas related to our strategic objectives;
- The Advisory Council on Government Auditing Standards, which provides advice and guidance to GAO to ensure that government auditing standards are current through the issuance of appropriate revisions. To help ensure that *Government Auditing Standards* (the "Yellow Book") continues to meet the needs of the audit community and the public it serves, the Comptroller General of the United States appoints the Advisory Council on Government Auditing Standards to review the standards and recommend necessary changes. The Advisory Council advises the Comptroller General on auditing-standards issues throughout the standard-setting process.
- The Accountability Advisory Council, which is made up of experts in the financial management community, advises us on audits of the U.S. government's consolidated financial statements and emerging issues involving financial management and accountability reporting in the public and private sectors.
- The Executive Council on Information Management and Technology, whose members are experts from the public and private sectors and representatives of related professional organizations, helps us to identify high-risk and emerging issues in the IT arena.

- The Comptroller General’s Educators’ Advisory Panel—composed of deans, professors, and other academics from prominent universities across the United States—advises us on strategic-planning matters and recruiting, retaining, and developing staff.

In addition to these formal advisory bodies, GAO also networks with federal, state, local, and international officials with similar or complementary missions. These collaborative relationships have been instrumental in facilitating GAO’s audit work, coordinating work to avoid overlap and duplication of effort, and sharing best practices.

GAO has also been active in obtaining direct citizen involvement for some of our audit work through the use of citizen focus groups and surveys. For example, currently GAO is studying the effects of the 2007–2009 recession and recent financial crisis on older workers in the United States. GAO is seeking assistance in this review from a contractor to organize focus group sessions that will be moderated by GAO staff. The primary purpose of conducting these sessions will be to obtain information about the challenges unemployed older individuals have faced in finding re-employment and the strategies they have used to cope with unemployment.

In another example, GAO conducted 10 focus groups in five cities on automobile safety to determine vehicle owners’ awareness of recalls, their understanding of defect notification letters, and their willingness to comply with defect notices. These cities were selected to provide geographic variation and both rural and urban environments.

Another example of citizen participation in GAO work is our technology assessment on climate engineering.<sup>4</sup> Although not all GAO technology assessments involve direct citizen participation, the climate engineering technology assessment used focus groups and a survey of the general public to assess the extent of public awareness of climate engineering and to assess what factors may influence citizen perceptions of climate engineering research and development. This information is valuable for congressional deliberations and decision making in the area of climate change and climate engineering.

GAO also conducts sample surveys of the U.S. adult population and certain subsets when appropriate. Such surveys have included asking adult cell phone users about their satisfaction with wireless phone service, asking U.S. adults about their knowledge of certain financial subjects, and asking U.S. adults about their attitudes toward a dollar coin.

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<sup>4</sup> GAO defines “technology assessments” as distinct from performance or financial audits, as the thorough and balanced analysis of significant primary, secondary, indirect, and delayed interactions of a technological innovation with society, the environment, and the economy, and the present and foreseen consequences and impacts of those interactions.

## Enhancement of audit-related skills of citizens

GAO has been able to raise the profile of its mission and work through ongoing outreach to the public. For example, GAO staff frequently testify before the U.S. Congress about issues in their areas of expertise, and speak in a number of public forums, including at conferences and at colleges and universities, and through interviews with print, radio, online, and television media. GAO has also produced videos and audio podcasts related to its work for distribution through YouTube, iTunes, and other online platforms to help keep citizens up-to-date on GAO's reports and audit activities. By providing independent, non-partisan, fact-based reports written in a way that is accessible to the general public, GAO helps provide citizens information they can use to enhance their knowledge about government spending, programs, and accountability and transparency.

The U.S. federal government has also established Web sites that provide government spending information with the goal of giving citizens information to help them track how government funds are being spent and what results are expected. One recent example of this type of web site was seen with the American Recovery and Reinvestment Act of 2009 (Recovery Act), one of the federal government's key efforts to stimulate the economy. As the U.S. Congress finished work on the Recovery Act, the U.S. House Appropriations Committee issued a statement saying, "A historic level of transparency, oversight, and accountability will help guarantee taxpayer dollars are spent wisely and Americans can see results for their investment." Congress built into the Recovery Act numerous provisions to increase transparency and accountability, including requiring recipients of funds to report quarterly on a number of measures. The act also established the Recovery Accountability and Transparency Board (Recovery Board) in part to carry out reviewing and reporting activities pertaining to the act. To implement these requirements, the U.S. Office of Management and Budget worked with the Recovery Board to deploy a nationwide system at [FederalReporting.gov](http://FederalReporting.gov) for collecting data submitted by the recipients of funds.

These data, collected through [www.FederalReporting.gov](http://www.FederalReporting.gov) and reviewed by the relevant federal agencies, are made available to the public for viewing and downloading on [www.Recovery.gov](http://www.Recovery.gov), through which the public can easily access recipient- and agency-reported information on Recovery Act spending. Users can view information on individual awards to specific recipients, or summary information, such as the total amount awarded to states and territories by specific federal agencies. Information that award recipients report can include the award amount, a description of the activities being done, the location where projects or activities are being conducted, and the expected outcomes of the work.

The Recovery Board's goals for this Web site were to promote accountability by providing a platform to analyze Recovery Act data and serving as a means of tracking fraud, waste, and abuse allegations by providing the public with accurate, user-friendly information. The act requires that the award information on Recovery.gov be made available to enhance public awareness of the use of funds. GAO has made several recommendations with regard to reporting guidance and data quality to further the goals of public understanding of what Recovery Act funds are being spent on and what results are expected.

The Recovery Board has reached out extensively to citizens, and has even developed mobile applications for smart phones, whereby the public can get instant access to maps and data at Recovery.gov. With such applications, citizens can use handheld devices to look at data and maps highlighting Recovery-funded projects in their own states and local communities. Users can search by postal code to get access to local projects. In addition, if citizens see an indication of fraud, waste, or abuse, they can use the same mobile app to report that information through their mobile devices.

Presented by  
Patricia A. Dalton  
Chief Operating Officer  
U.S. Government Accountability Office





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Values, benefits and challenges of cooperation of SAIs with parliaments:  
Views from parliaments

BASIC PAPER / RAPPORT DE BASE / GRUNDLAGENPAPIER / PONENCIA BASE

*prepared by/préparé par/verfasst von/elaborado por*

**INTER-PARLIAMENTARY UNION**

Speech by Anders B. Johnsson,  
Secretary General of the Inter-Parliamentary Union

I want to thank you for having invited me to return to your seminar this year and to address you on the subject of values, benefits and challenges of cooperation by Supreme Audit Institutions with Parliaments.

For those of you who attended last year's meeting it will come as no surprise that I am a strong advocate for a close working relationship between your audit institutions and parliaments. I think parliaments need you in order to be able to do their job of holding government to account. Equally, I believe you depend on support from parliaments to ensure that your findings and recommendations are followed up and lead to corrective action.

I believe there are clear benefits to cooperation between these institutions. However, as you well know, it will take no small amount of effort to transform an idea or conviction into a working relationship. Achieving that requires awareness of challenges and limitations and this is what I propose to talk about today.

Let me start by sharing with you some interesting data and one telling anecdote.

First the data. For the last twelve months, the Inter-Parliamentary Union has been working with the United Nations Development Programme to prepare the first ever global report on the state of the world's parliaments. The report will inform us of the parliaments that exist in the world today and how they go about performing their constitutional duties of legislating and holding government to account on behalf of the people.

This first report will contain a special focus on the relationship between the parliament and the citizens. As part of the exercise we have interviewed a very large sample of MPs worldwide – one and a half percent of all MPs.

An overwhelming majority of them believe that holding government to account is their second most important role, after law-making. Seventy per cent of the respondents stated that ensuring oversight is a very important responsibility whereas a further twenty two per cent said it was fairly important. Asked specifically about ensuring financial oversight, the corresponding numbers were sixty six and twenty three per cent.

However, when we asked the MPs what they thought citizens expected of them we received a somewhat different picture. Only fifty two percent thought citizens believed that holding government to account was very important, while twenty seven per cent thought people viewed this as fairly important. Those figures dropped further to forty six percent and twenty seven per cent with respect to ensuring financial oversight.

What the survey seems to indicate is that MPs do not think that citizens view their oversight role as terribly important. Their answers reveal that they think people expect MPs to put greater emphasis on solving constituents' problems. This is not a strong incentive for parliamentarians to devote time to oversight. We need to be sensitive to this when we talk about strategies for ensuring greater financial oversight through closer cooperation between parliaments and supreme audit institutions.

And now for my anecdote. I was in Paris a couple of weeks ago. I had been invited to a round table discussion at UNESCO Headquarters to debate the lessons we can learn from the most recent developments in many Arab countries. The participants came from some of the countries in question as well as from France and other, mainly European, countries.

Many of those who took part in the debate expressed the opinion that the protests in Egypt were motivated by a concern about the lack of democracy and a strong wish to see political reform. However, opinion polls taken after the revolution indicate that two thirds of the people who took to the streets did so principally because of discontent with low living standards and unemployment.

Populations are growing at a vertiginous rate. In Egypt, the figure has doubled in 30 years. The populations are also young. In country after country that has been in the news these past days the average age is well below thirty - generally less than half the age of those who govern them. Add to this a dire lack of opportunities that young people need so badly, and you have a potent recipe for conflict.

Yes, it is fair to assume that people want more transparency, wider freedom and greater social justice. But more than anything, people want fair play, jobs and the benefits of development. People want more opportunities and better service delivery. They want better governments.

I suggested that one way of achieving this is by ensuring better parliamentary oversight, and I took the example of better cooperation between national audit institutions and parliaments to make my point. I explained what could be achieved by a parliament that examined your reports, ideally in a committee dedicated to this purpose – for example a public accounts committee – that was chaired by a member of the opposition, and which used all the prerogatives of parliament to question ministers, undertake hearings,

receiving inputs from society, commissioning expert opinions, and all of this in an open and transparent process.

Off camera, after the debate, some of the participants came to see me. What surprised me was their scepticism. Oh no, this could never happen, I was told; certainly not in their countries. Those who told me this were senior political figures in France. Not Egypt, Tunisia or elsewhere.

Democracy is a stubborn and unpredictable animal, and it needs a lot of nurturing and monitoring. There is nothing very exciting about respect for institutions, but it is unstinting respect for the institutions of democracy that will save the world from the daunting problems confronting it. The path of institution-building is the one we must all take. There are no short cuts. We must all participate in the endeavour, examining our institutions in all honesty, accepting that however long they may have stood the test of time, all our parliaments, from time to time, let the people down. All parliaments provide less than an ideal level of scrutiny; all parliaments oversee the executive to a lesser degree than we would ideally want.

However, it is equally true that institutions are only as good as the people who inhabit them. And my modest data and anecdote tend to show, in different ways, that we have an interest in making sure that we help MPs believe in what they are doing. We have to make it worth their while to break with the past, be ambitious and deliver better services to people by using all the means that at least potentially are at their disposal.

The bulk of parliamentary oversight is performed through parliamentary committees. In many parliamentary jurisdictions, parliament receives reports from the SAI. Identifying the appropriate committee and ascertaining the way they process these reports is a major challenge. Parliaments are structured in different ways. Around half of parliaments in OECD countries study SAI reports in detail. Sometimes, this is done by the Budget/Finance committee, sometimes a Public Accounts Committee, sometimes the sectoral committees.

In many other parliaments, effective processing of and follow-up to audit reports is hampered by lack of capacity. Parliament needs institutional capacity (in other words, skilled staff) to process the reports received. Parliament also needs expertise to be able to make use of the information. Parliament has to prioritize which reports/recommendations to act on. For several years, the Kenyan parliament witnessed a backlog of reports from the Auditor General that it could not process not only because of a lack of capacity, but also because of a crowded legislative agenda.

Today there is a trend towards creating Parliamentary Budget Offices, which can help provide this capacity and expertise to parliament. But this capacity, while welcome, so far remains limited when compared to the resources available to government.

Similarly, there is little or no capacity to follow up the decisions and recommendations of parliaments. Only those parliaments with the most sophisticated services begin to have the means to remain seized with an audit report and track action that may, or may not, have been taken as a result of parliament's report.

In short, parliamentary capacity, or lack thereof, is a major issue that needs to be addressed in most parliaments in the world. By that I mean having structures and processes in place to deal with reports from national audit institutions, as well as staff who can analyse their content and help prepare, run and follow up on proceedings.

There are also some things that can be done but which so far remain relatively unexplored territory. For example, it is possible to create a link between SAI reports and budget approval. The potential for audit scrutiny to inform and enhance the budget approval function is underutilised in almost all legislatures.

There are other areas where the IPU is trying to build parliamentary capacity to hold government to account and that could benefit from greater input and support from national audit institutions. We would welcome interest and collaboration with SAIs in these areas, which include gender budgeting, aid effectiveness / development aid and child rights.

Beyond institutional capacity there is also the question of political will. Do members of parliament actually feel free to hold government to account? Are they free to exercise their parliamentary powers? Recent practice in many countries indicates that there is a considerable gap between constitutional (or theoretical) powers and powers of parliament in practice. Parliament is a political institution. Where the parliamentary majority supports the government, there may well be a serious obstacle to effective oversight.

Parliaments and SAIs share the objective of holding government to account on behalf of citizens. Parliaments and SAIs need to develop close and ongoing relationships throughout the year. Greater transparency and accountability should have a positive influence on public trust in government, and strengthen democracy.

Where do we go from here? We need to pursue a holistic approach to accountability. SAIs and parliaments are not the only stakeholders. We need to involve the media and civil society at large. Civil society can provide parliament with the information and expertise it needs to ensure effective monitoring of budgetary performance by the government.

We could also forge closer ties between SAIs and parliament in the budget process. INTOSAI and IPU have a role to play here. Overall however, I would like our cooperation to progress beyond this room and this city. I would like us to start working together in the countries where you work and to help you forge a closer working relationship with your national parliament.

Thank you.

## **21st UN /INTOSAI SYMPOSIUM**

**Effective practices of cooperation between SAIs and citizens to  
enhance public accountability**

**13-15 July 2011, Vienna, Austria**

### **Estrategia para mejorar la transparencia y aumentar el compromiso ciudadano**

**Marta Oyhanarte**

Es un privilegio participar en esta reunión como miembro del Comité de Expertos en Administración Pública del Consejo Económico y Social de las Naciones Unidas (CEPA).

Enfocaré mi presentación en la estrategia para mejorar la transparencia y aumentar el compromiso cívico sosteniendo, principalmente, una mirada desde la ciudadanía.

En el Plan Estratégico (2011-2016) el INTOSAI se da la siguiente Visión:

*Promover el buen gobierno, habilitando a las Entidades Fiscalizadoras Superiores a ayudar a sus respectivas Administraciones a mejorar el rendimiento, aumentar la transparencia, asegurar la rendición de cuentas, mantener la credibilidad, luchar contra la corrupción, promover la confianza pública y fomentar la eficiencia y eficacia en el uso de los recursos públicos en beneficio de sus pueblos.*

Tengo la convicción de que la vigencia de esos valores es una tarea que tiene al Estado como su inexcusable protagonista y a la ciudadanía como socia principal. Y tengo la convicción de que el INTOSAI puede ser un aliado esencial de estos actores.

El Estado debe tener el nivel de desempeño adecuado para ser promotor de desarrollo económico y equidad social como así también de ciudadanía política, civil, social y cultural. El buen o

mal funcionamiento del Estado muestra qué calidad de democracia tenemos. Para abordar el desafío de una democracia de calidad es imprescindible construir ciudadanía y lograr la revalorización de la tarea de gobierno para provocar el compromiso cívico que dote a ciudadanos y ciudadanas de cuotas crecientes de responsabilidad en el proceso de las decisiones públicas.

El perfil de Estado deseable debe tener, según el profesor Bernardo Kliksberg, los siguientes componentes:

- Descentralización
- Servicio Civil Profesional
- Gerencia Pública Estable
- Transparencia**
- Participación**
- Modelos de Gestión Renovadores
- Compromiso de Servicio
- Experiencias de avanzada

Tomaré dos aspectos de esta enumeración: La transparencia y la participación, componentes básicos para generar compromiso cívico.

La transparencia, implica necesariamente el acceso público a la información que se encuentra en manos del Estado. El acceso a la información por parte de los ciudadanos facilita la evaluación de las instituciones públicas y la transparencia puede ser medida según el grado con el que los ciudadanos pueden monitorear y evaluar las acciones de los servidores públicos y representantes. Subyacente a estas definiciones siempre encontramos la idea de que la transparencia se relaciona íntimamente con la *accountability*

Si se analiza la relación entre representantes y ciudadanos desde un enfoque “*principal-agente*” la primera condición que aparece es que el principal pueda acceder a la información necesaria para evaluar el desempeño del agente. El acceso a la información



pública, permite controlar las actividades delegadas, reduciendo los márgenes de autonomía y discrecionalidad en los agentes.

La Carta Iberoamericana de Participación Ciudadana en la Gestión Pública del CLAD (2009) -de la que he sido co-redactora- establece:

*“La participación ciudadana debe ser un elemento transversal y continuo en la actuación de los poderes públicos, que velarán para que pueda ser ejercida a lo largo del proceso de formación de las políticas públicas, los programas sociales y los servicios públicos.”*

Y en otro de sus apartados,

*“El acceso a la información es un derecho que sustenta el adecuado funcionamiento de la democracia puesto que es condición para garantizar otros derechos y, en particular, el de participación ciudadana en la gestión pública. Como tal, estará protegido jurídicamente.”*

Sin embargo, debemos tener claro que la cultura de la transparencia y de la participación, en la que el acceso a la información es un componente imprescindible, es directamente proporcional a la cultura cívica de la ciudadanía y al estado de desarrollo democrático de un país.

Pero, el desconocimiento de la ciudadanía sobre el acceso a la información como derecho es muy grande. El informe sobre Desarrollo Humano en la Argentina PNUD, 2002 afirma que sólo el 1% de los encuestados menciona al derecho a la información como un derecho relevante para la democracia. Estos datos son corroborados por las Auditorías Ciudadanas, programa diseñado para mejorar la calidad de las prácticas democráticas en gobiernos locales que dirigí como Subsecretaria para la Reforma Institucional del gobierno nacional durante el período 2003-2009. Constatamos que no más del 1,5% reconoce el acceso a la información como un derecho. Y de ese 1,5% sólo un mínimo

porcentaje sabe cuáles son los canales adecuados para exigir información. Cuando se solicitan palabras asociadas a la democracia, en la mayoría de los casos no aparece la palabra información. Cuando se pregunta si conoce otras formas de controlar a los gobernantes que no sea a través del voto, aproximadamente el 80 % dice que no conoce y el 20% que dice conocer alguna menciona quejas, manifestaciones callejeras, llamados a los medios de comunicación, cartas de lectores, denuncias a algún partido de oposición pero no el ejercicio del derecho de acceso a la información.

Podemos pensar que datos similares se reproducen en muchos otros países.

Como se puede apreciar, en este terreno hay una enorme tarea pendiente que requiere del compromiso leal, activo y sincero de todos los actores sociales.

La proclamación de las bondades del compromiso cívico y de la democracia participativa resulta incompleta sin el reconocimiento del derecho de acceso a la información en poder del Estado. Dar poder al pueblo para que decida o pedirle que se comprometa en cuestiones públicas directa o indirectamente sin darle la posibilidad de conocer toda la información necesaria para decidir, conduce a un proceso de toma de decisiones imperfecto que puede arrojar resultados negativos para la comunidad y la calidad del sistema democrático. Por supuesto, la solución a este problema no debe encontrarse en la imposición de límites a la participación, sino en el levantamiento de las barreras que obstaculizan el acceso a la información, a fin de que la participación política amplia sea llevada a cabo por una "ciudadanía informada". El derecho a la información es, en consecuencia, una precondition del sistema democrático y del ejercicio de la participación política de la ciudadanía expresada en compromiso cívico.

Además, al mismo tiempo que el derecho de acceso a la información constituye una condición necesaria para la efectiva participación ciudadana, permite el ejercicio de otros derechos

tanto sociales como económicos. En efecto, otro de los rasgos distintivos del derecho de acceso a la información es que se lo considera un derecho humano instrumental. Esto es, la información constituye un instrumento para la concreción de otros derechos, valores o principios. La propia existencia del mecanismo de obtención de información, o bien de la obligación de otorgar información, tiene efectos preventivos o institucionales, independientemente del uso que se haga de la propia información.

Por otra parte, la información provee a los ciudadanos de los elementos necesarios para una eficiente evaluación de la implementación de políticas públicas, incrementando la transparencia en la gestión de gobierno y facilitando el control ciudadano. En este sentido, buena parte de la literatura le otorga a la información pública un papel clave como elemento generador de eficiencia.

Para que las prácticas de participación de los ciudadanos en los procesos de decisión e implementación de las políticas se institucionalicen es deseable, aunque no suficiente, que una norma prevea mecanismos para ello y se garantice, de igual manera su implementación.

La implementación es, necesariamente, un proceso complicado, cuando no conflictivo, que exige una coordinación que integre diferencias y de lugar a una acción colectiva armónica y efectiva.

Una política pública tiene un tiempo de formación, y al ponerla en marcha hay que saber que las organizaciones o los agentes sociales van a reaccionar de manera distinta, los oficiales públicos a quienes corresponda aplicarla van a tener distintas conductas y los grupos destinatarios de esa política van a dar distintas respuestas. El esfuerzo para cambiar el comportamiento de gran número de personas, requiere de un marco conceptual y de habilidades técnicas que puedan ir ajustándose a los diversos

contextos como así también de una mirada temporal de mediano y largo plazo que haga viables los cambios. “A las instituciones se llega”, afirma Jordi Borja.

La implementación debe llevarse a cabo con visión sistémica. Deseo destacar algunas posibles acciones de implementación:

### **Red de enlaces y responsables de acceso a la información.**

Estos funcionarios deberían asistir a los ciudadanos durante el proceso de tramitación de los pedidos de información.

### **Capacitación**

Programar cursos de capacitación para los agentes públicos que ocupan un lugar relevante en los circuitos de respuesta de pedidos de información, tales como personal de mesas de entradas, oficinas de atención al público y áreas jurídicas de las diferentes jurisdicciones.

### **Asistencia técnica y mesa de ayuda on line**

Crear un sistema de información y consulta a través de una línea telefónica permanente y una dirección de correo electrónico.

### **Criterios de interpretación**

Elaborar criterios jurídicos de interpretación para lograr posiciones armónicas con el resto de las normas vigentes en el ordenamiento jurídico nacional.

### **Portal Web y Boletín electrónico**

Organizar un sitio web como canal de difusión y referencia en materia de acceso a la información pública y participación ciudadana.

### **Herramientas de facilitación**

Producir y distribuir herramientas gráficas de difusión: trípticos, guías, carteles, formularios tipo para la presentación de pedidos de información, a efectos de facilitar su comprensión y utilización por parte de los organismos obligados así como de la ciudadanía en general.

## **Articulación con Ongs**

Desarrollar alianzas con organizaciones de la sociedad civil para fortalecer un proceso de cooperación creciente para la construcción de criterios comunes de interpretación de las normas y acciones conjuntas que garanticen el ejercicio del acceso a la información pública.

## **Sistema electrónico de solicitudes de información**

Desarrollar un Sistema Electrónico para Gestión de Pedidos de Información, es decir, una plataforma electrónica para el procesamiento y la recepción de pedidos efectuados por la ciudadanía

## **Replica en Gobiernos Locales**

Promover en los gobiernos locales acciones que mejoren la cultura cívica e instar a sancionar normativa local para el ejercicio del derecho de acceso a la información.

El acceso a la información implica la modificación de comportamientos, hábitos y expectativas que trascienden su consagración en normas. El desafío consiste no solamente en generar transformaciones al interior del Estado fundadas en el concepto de que la información no es propiedad de los funcionarios, sino que es patrimonio de todos. También implica, alentar el compromiso cívico, procurando que el derecho a saber se difunda horizontalmente como parte de una noción más amplia: una efectiva participación ciudadana en las decisiones públicas.

Es un proceso complejo, de recreación de confianzas recíprocas en el que se van articulando un conjunto de reglas formales e informales mediante las cuales se estructuran las relaciones entre los agentes sociales. Es un proceso de construcción colectiva, que debe ser mirado con perspectiva histórica.

En general, los avances son importantes, se ha hecho mucho, pero falta mucho más para acceder a la cultura de la transparencia, no

sólo en relación a la normativa vigente sino, como decíamos al comienzo, en lo que consideramos pilares indispensables para facilitar la vigencia del derecho de acceso a la información: el incremento de la cultura cívica y la mejora de la calidad de la democracia. No se nos escapa que hay obstáculos. Los vivimos cotidianamente. Desde y en la administración pública, desde y en la sociedad civil.

El INTOSAI, en el ejercicio de su misión, puede hacer un aporte invaluable para alentar en los gobiernos la convicción de que transparencia y acceso a la información deben ir necesariamente unidos para generar el compromiso cívico imprescindible para construir una democracia de calidad.



21<sup>st</sup> UN/INTOSAI Symposium  
21<sup>e</sup> Symposium ONU/INTOSAI  
21. VN/INTOSAI Symposium  
21<sup>o</sup> Simposio NU/INTOSAI  
الندوة ٢١ للأمم المتحدة والإنتوساي

13 – 15 July 2011, Vienna, Austria / 13 – 15 juillet 2011, Vienne, Autriche  
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Topic/Thème/Thema/Tema/الموضوع

- Effective practices of cooperation between SAIs and citizens to enhance public accountability •
  - Pratiques efficaces de coopération entre les ISC et les citoyens afin d'améliorer la reddition des comptes publics •
  - Wirksame Praktiken der Zusammenarbeit von ORKB und Bürgern zur Förderung der öffentlichen Rechenschaftspflicht •
  - Prácticas efectivas de la cooperación entre las EFS y los ciudadanos para aumentar la rendición de cuentas pública •

الممارسات الفعالة للتعاون بين الأجهزة العليا للرقابة المالية والمواطنين لتعزيز المساءلة الحكومية

Values, benefits and challenges of cooperation of SAIs with citizens:  
Views from SAIs

BASIC PAPER / RAPPORT DE BASE / GRUNDLAGENPAPIER / PONENCIA BASE

prepared by/préparé par/verfasst von/elaborado por

**KOREA**

## ABSTRACT

This presentation addresses the three key issues associated with SAI's cooperation with citizens - the values and benefits, potential risks and practical approach - based on the BAI's varied cooperation experiences since the early 1980s. The presentation also outlines the BAI's current policies and practices as well as its brief history of cooperation with citizens.

1. *Why does the BAI need to cooperate with citizens? What specific values and benefits does the BAI expect from the cooperation?*

There exist both direct and indirect effects from the cooperation with citizens. The direct effects may include eliminating blind spots in public auditing, prompting the public sector to meet the citizens' demand and, of course, identifying incidents of budget waste and mismanagement, etc. The indirect effects incorporate promoting citizen participation, enhancing public trust on government, promoting values and benefits of external auditing thanks to the highly visible nature of the citizen-SAI cooperation and fulfilling public expectations on the BAI as the last resort to resolve any disputes in the public administration domain. Based on the BAI experiences, the indirect effects may outweigh the direct effects.

2. *What are the risks associated with BAI's cooperation with citizens? Are the risks controllable within reasonable costs?*

The cooperation with citizens may entail several risks and challenges on SAI in such areas as independence impairment, additional skill/code of conduct requirement as an arbitrator role, insufficient work motivation for the BAI staff and overlapping/coordination with the Ombudsman agencies. Once established, the cooperation with citizens will be extremely difficult to pull it back.

3. *What are the practical lessons learnt? Are there any fundamental elements that the SAIs need to take into account when they plan to establish cooperation with citizens?*

A few success factors could be drawn from the BAI's experiences - its gradual and step-by-step approach towards cooperation with citizens, open and transparent selection process for citizen audit requests with the use of rigorous selection criteria and the involvement of external experts.





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**SOUTH AFRICA**

## Summary of presentation

Presented by Mr. Terence Nombembe  
(Auditor-General of South Africa and chair of the INTOSAI Working Group  
on Value and Benefit of SAIs)

1. During the XX INCOSAI, the INTOSAI community re-affirmed that SAIs exist to improve the lives of citizens. The INTOSAI community also acknowledged that SAIs can only improve the lives of citizens if SAIs themselves were regarded as credible model institutions that lead by example.
2. Cooperation is defined as “an act or instance of working or acting together for a common purpose or benefit”. The SAIs’ credibility is a pre-requisite for effective cooperation with citizens. It is therefore imperative that a measurement tool to determine the credibility of the SAIs should be applied by INTOSAI using the “Framework for Promoting and Communicating the Value and Benefits of SAIs” – a task that INTOSAI has assigned to its Working Group on Value and Benefits of SAIs in collaboration with the INTOSAI Capacity Building Committee and Donor Steering Committee.
3. SAIs also have a responsibility to respond to the changing environment, challenges of societies and the needs of the different stakeholders, without compromising their independence. In the ever-changing environment there is a demand for SAIs to establish transparency, access to information and citizen participation in the work undertaken by SAIs. Citizens are after all the ultimate stakeholders for SAIs.
4. SAIs can interact with citizens directly or through partners and channels such as parliaments, media and civil society organisations. SAIs should only partner with those institutions and through channels that will not tarnish the reputation and standing of the SAI.
5. As the value and the benefits of citizen engagement for development are becoming more widely recognised, the key question becomes how to initiate, sustain and build capacities for it? While there are no one-size-fits-all solutions, it is important for SAIs to share experiences of successful approaches, strategies, tools and good practices of citizen engagement.

6. In determining the value, benefits and challenges of cooperation of SAIs with citizens, some members of the INTOSAI Working Group on Value and Benefits of SAIs<sup>1</sup> volunteered experiences. These experiences with regard to benefits of citizen interaction can be summarised as follows:
- In an environment of effective and efficient cooperation between SAIs and citizens, the reputation of the SAI as an independent institution that makes a difference in the lives of the citizens is recognised by citizens. Furthermore, cooperation creates trust in and awareness of the work done by the SAIs.
  - Citizen interaction serves to channel public audit efforts, thereby enhancing the effectiveness of the control and oversight functions contained in the SAI's mandate. SAIs are able to examine matters that would otherwise remain in the realm of public perceptions.
  - Interactions with citizens create awareness of stakeholders' expectations to enable the SAI to timeously include these into strategic, business and audit plans, as appropriate.
  - CSOs can play an important role in the institutional strengthening of their respective countries by monitoring the government through the external audits conducted by SAIs at agencies. CSOs can also make recommendations on the selection of audits to be undertaken by SAIs based on the valuable information CSOs obtain from the work they perform.
  - The response by SAIs on the expectations from citizens add value if it is responded to in a timely manner, without compromising independence.
  - The role that civil society can play in following up on the implementation of the recommendations can create pressure for the executive to implement the recommendations of the SAIs.
  - Inputs from citizens via focus groups can be obtained when preparing for specific audits, especially performance audits, as citizens are the recipients of government services. The inputs from professional bodies and reputable pressure groups add value to the audit process.

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<sup>1</sup> Member SAIs that volunteered to share their experiences: Austria, Bahrain, Canada, China, France, Germany, Jamaica, Namibia, New Zealand, Russia, South Africa, United Kingdom and the United States of America.

- The perspective and insight of strongly engaged citizen representatives add value to the audit work at all stages. By playing the role of a credible "bridge" between the SAI and the citizens, these representatives assist by facilitating more effective discussions with the citizens they represent during interactions such as communication of the audit findings.
  - The citizens, through cooperation with the SAIs, assist in revealing violations of the budgetary legislation requirements and negative tendencies, which could result in the improvement of the budgetary legislation, budgetary processes and state control.
  - The establishment of cooperation channels with the citizens is vital, taking into consideration the SAIs' involvement in the fight against corruption.
7. Members of the working group on value and benefits of SAIs also highlighted some challenges:
- Selection of agencies or programmes to be audited may be inappropriately influenced by individual interests and might have a negative impact on the reputation of the SAI.
  - The need of the SAIs to protect their independence and professional reputation when cooperating with citizens. Some CSOs have strong political links that may impact on the independence.
  - The legal framework of some SAIs prevents or limits cooperation with citizens.
  - Lack of staff and financial resources can limit cooperation with citizens as well as value gained from this cooperation.
  - SAIs' lack of knowledge in creating channels of cooperation with citizens.
  - Requests for investigations received from citizens do not always fall within the scope of the mandate of the SAIs.
  - One of the major risks is managing the expectations of citizens that SAIs will be able to solve every issue and the potential for an unsustainable volume of requests for SAI involvement.

- Creating effective channels for cooperation with citizens to enable SAIs to:
    - receive complaints
    - select agencies or programmes to be audited
    - open up the audits to suggestions, proposals and comments.
8. From the above, there are positive experiences and benefits for cooperation between SAIs and citizens. The pre-requisite remains that SAIs need to be deemed credible before they interact with citizens to build public confidence. Although challenges have also been identified, most of them can be overcome by a careful selection of institutions with whom to partner when interacting with citizens, proper planning and implementing measures to address challenges. However, it is also clear that a “one-size-fits-all solution” is inappropriate and SAIs would need to assess the maturity of their own environments to determine the nature and extent of interactions with citizens. Ultimately, SAIs can learn from each other’s experiences, reaffirming the relevance of the INTOSAI motto “Experientia mutua omnibus prodest” – mutual experience benefits all. The INTOSAI Working Group on Value and Benefits of SAIs has included in its work programme the objective of building on the insights and experiences of SAIs cooperation with citizens with a view to institutionalising guidance to SAIs in this regard.

21° Simposio NU/IN

Tema 3:

Valor y beneficios de la cooperación entre las EFS, los parlamentos y los ciudadanos.

Caso de la Contraloría General de la República de Costa Rica

Exponente: Máster Marta Acosta – Subcontralora General de la República

Julio 2011

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En primer término la rendición de cuentas se instaura en Costa Rica como un principio de rango constitucional al cual se encuentra sometida la Administración Pública. Este principio desempeña un papel de primer orden dentro del marco de la gestión pública moderna, y constituye un elemento esencial para un buen gobierno.

En el fortalecimiento y la promoción de la rendición de cuentas las entidades de fiscalización superior desempeñan un papel clave e ineludible, y tienen un papel fundamental en la construcción del conocimiento ciudadano sobre el uso y destino de los recursos públicos. En este sentido, la CGR de Costa Rica como parte del engranaje del sistema de rendición de cuentas, se encuentra plenamente comprometida en el desarrollo de acciones necesarias para el fortalecimiento de la transparencia de sus acciones y el fomento de la rendición de cuentas, tanto a lo interno de la institución como hacia los ciudadanos y ciudadanas del país, lo cual se desarrolla en virtud de las competencias constitucionales y legales asignadas a la institución.

En ese sentido, la institución ha venido desarrollando y fortaleciendo una serie de mecanismos orientados a activar el sistema integrado de rendición de cuentas, al desarrollo de instrumentos y sistemas de información y la aplicación del marco legal, aspectos que forman parte de los principios de rendición de cuentas de la Organización Latinoamericana de Entidades de Fiscalización Superior (OLACEFS), los cuales fueron promovidos por la Contraloría General de Costa Rica, en el ejercicio de la presidencia de la Comisión Técnica de Rendición de Cuentas y que fueron adoptados de forma unánime por los miembros de esa organización en el marco de su XIX Asamblea General, celebrada en Asunción, Paraguay, en el año 2009. Estos Principios, constituyen un mapa de ruta que procura un buen gobierno y una guía para que las instituciones de fiscalización superior de la región promuevan el adecuado ejercicio de la rendición de cuentas.

Para lograr activar tales mecanismos la institución en primera instancia ha promovido a lo interno el fortalecimiento de su planificación estratégica, de tal forma que su Plan Estratégico institucional formulado para el período 2008-2012, incorpora dos objetivos estratégicos que resaltan la importancia que representa para la CGR promover la participación ciudadana:

- Incrementar el uso de los productos de la Contraloría General de la República por parte de la Asamblea Legislativa, los medios de comunicación y la ciudadanía
- Incrementar la confianza en la Contraloría General de la República por parte de la sociedad costarricense

Para cumplir estos objetivos se ha implementando una serie de acciones, entre la cuales se destaca la formulación del Plan Nacional de Fiscalización y Control, elaborado en 2010, conjuntamente con un grupo de ciudadanos expertos y con la participación de un grupo representativo de Auditores Internos del Sector Público. Este plan contiene un componente importante dedicado a temas específicos de interés ciudadano.

A continuación se detallan las acciones realizadas en cada uno de esos tres mecanismos.

**a. Activación del sistema integrado de rendición de cuentas**

Este aspecto se relaciona con la perspectiva horizontal de la rendición de cuentas, y en primer término cabe destacar la relación de la CGR con la Asamblea Legislativa, en atención a la función auxiliar que por mandato constitucional le corresponde brindar.

Sobre este particular, la Contraloría General le proporciona al Congreso información relativa a los productos que se generan, tales como todos los informes de fiscalización que elabora, le brinda asesoría técnica en materia de hacienda pública así como también atiende las solicitudes de información, solicitudes de estudios de fiscalización y consultas de proyectos de ley, entre otros.

Además de los productos citados, también se le suministra al Congreso una serie de informes para su control político, entre los cuales destaca la Memoria Anual de la CGR, la cual contiene, entre otros aspectos un conjunto de Opiniones y Sugerencias con el fin de apoyar las deliberaciones y decisiones legislativas sobre diversos temas de debate nacional, el dictamen de la evaluación de la gestión de la cuenta pública, así como la propia rendición de cuentas de la CGR (Informe de Labores). Esta memoria, como práctica institucional de los últimos años, no solo se presenta en forma impresa, sino que además se desarrolla toda una labor de divulgación ante las diferentes fracciones políticas y ante

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la Comisión de Ingreso y Gasto Público, la cual analiza el uso y destino de los recursos del presupuesto público.

Otro producto importante es el relacionado con el Informe Técnico sobre el Proyecto de Ley de Presupuesto de la República. Este se presenta anualmente a la Asamblea Legislativa con el propósito de proveer información y opinión acerca del proyecto de presupuesto y, de esta forma, contribuir a su proceso de discusión y aprobación. En este informe se incorporan proyecciones fiscales y financieras, se aborda el proceso de formulación presupuestaria y la planificación nacional. También se discute el análisis de egresos de algunas instituciones. En el pasado, por ejemplo, a través de estos informes la Contraloría comunicó que no se estaba presupuestando el 6% del PIB, establecido constitucionalmente, para educación. Para el informe técnico de 2011, se comunicó que se había presupuestado el 7.1% del PIB. Además, se informa si la asignación de los recursos se realiza en función de las prioridades establecidas en el Plan Nacional de Desarrollo. Todas estas prácticas promueven beneficios a la ciudadanía.

Asimismo y como aporte a la rendición de cuentas y a la transparencia presupuestaria la CGR ha venido presentando al Congreso información especial sobre la ejecución presupuestaria de las instituciones públicas tanto a la Asamblea Legislativa como a la ciudadanía en general.

Cabe señalar además, que en los últimos tres años, la CGR ha utilizado una buena práctica la cual consiste en formular una encuesta para conocer la opinión que tienen los señores y señoras diputados y diputadas sobre la calidad de sus informes, utilidad de los mismos para control político y la rendición de cuentas del gobierno así como su opinión sobre el nivel de comprensión de nuestros informes. Producto de estas encuestas se mejoran continuamente los productos que se remiten a los legisladores para su oportuna toma de decisiones.

#### **b. Desarrollo de instrumentos y sistemas de información**

La CGR ha incorporado, como parte de su gestión institucional y en procura de la generación de valor público, el servicio a la ciudadanía costarricense, ello por medio de la



entrega de productos acordes con las características de calidad y oportunidad que merece la ciudadanía así como también teniendo muy presente que una premisa fundamental de la transparencia se relaciona con la calidad de la información para una efectiva rendición de cuentas. En ese sentido la CGR ha venido promoviendo a lo interno la transparencia de la información pública y su disposición a la ciudadanía, especialmente haciendo para ello un uso intensivo de la tecnología y desarrollando esfuerzos para que la información pública que se genera, pueda ser accesada fácilmente y de manera comprensible, tal como lo prevén las mejores prácticas en el proceso de rendición de cuentas.

En este aspecto, por medio del sitio web de la CGR se pone a disposición de la ciudadanía mecanismos para que el ciudadano pueda denunciar posibles actos de corrupción (denuncia electrónica) así como información presupuestaria de las instituciones mediante sistemas de información clave, de fácil acceso y de calidad confiable, como lo son el Sistema de Presupuestos Públicos (SIPP) y el Sistema Integrado de la Actividad Contractual (SIAC), que facilite la exigencia de cuentas a los ejecutores de las políticas públicas; así como información sobre los resultados de los informes de fiscalización, haciendo uso de la plataforma tecnológica disponibles en la institución para facilitar la consulta de esa información por parte de los usuarios. Asimismo la institución se encuentra desarrollando un observatorio del gasto público, el cual estará a disposición del ciudadano a partir de mes de octubre próximo.

Esas acciones, entre uno de sus logros más reconocidos, le han permitido al país obtener un importante resultado en la medición del índice internacional de transparencia presupuestaria, pues las variables mejor calificadas están vinculadas con las funciones de fiscalización y control presupuestarios realizadas por la Contraloría General.

Otro aspecto importante de señalar en este apartado, se relaciona con la disponibilidad de información relacionada con generación de Informes de Fiscalización, todos los cuales se incorporan en el sitio web y pueden ser consultados por todos los actores sociales, instituciones gubernamentales, instituciones privadas, medios de comunicación, etc.

Asimismo, en relación con los informes de fiscalización de mayor impacto, se generan boletines y audios para su difusión a la ciudadanía a través de los medios de comunicación.

### **c. Aplicación del marco legal**

Tal como lo prevé el principio de rendición de cuentas instaurado constitucionalmente, la administración pública en sentido amplio estará sometida a un procedimiento de evaluación de resultados y rendición de cuentas, con la consecuente responsabilidad personal para los funcionarios en el cumplimiento de sus deberes. La ley señalará los medios para que este control de resultados y rendición de cuentas opere como un sistema que cubra todas las instituciones públicas.

En ese sentido y acorde con competencias constitucionales y legales otorgadas a la CGR, ha generado una serie de acciones tendientes a la aplicación efectiva del marco normativo que regula la rendición de cuentas.

Para ello, a nivel interno, cuenta con el **Área de denuncias e investigaciones**, la cual tiene como objetivo detectar e investigar posibles irregularidades y actos de corrupción en la Administración Pública, por medio de un proceso constante de monitoreo y fiscalización de la Hacienda Pública, para lo cual le corresponde desarrollar e implementar mecanismos de investigación, preferiblemente apoyada en tecnologías de información y en bases de datos internas y externas, que le permita relacionar y procesar altos volúmenes de información y facilitar la identificación de hipótesis de corrupción.

Por otra parte también se desarrollan otro conjunto de acciones para enfrentar la corrupción y la percepción de impunidad tales como la participación judicial de la CGR en los procesos constitucional, contencioso administrativo, penal y laboral, la aplicación de procedimientos administrativos, entre otros aspectos.

### **Estrategia de acercamiento a la ciudadanía**

- Como complemento de las acciones antes citadas, la CGR ha venido desarrollando una estrategia de acercamiento a la ciudadanía, la cual se activa por varias vías, siendo una de ellas la participación de la CGR en la Comisión Nacional para el Mejoramiento de la Administración de Justicia, que agrupa al Poder Judicial,

Defensoría de los Habitantes, Ministerio de Justicia, Tribunal Supremo de Elecciones, la Asamblea Legislativa, el Colegio de Abogados y la Facultad de Derecho de la Universidad de Costa Rica, en la cual se desarrollan actividades de acercamiento directo a la ciudadanía, brinda una valiosa oportunidad para contactar, directamente ya sea a los grupos de la sociedad civil organizada, o bien a los ciudadanos en general, de tal modo que ellos puedan aclarar las dudas que tengan acerca del quehacer de la Contraloría, o bien retroalimentar y coadyuvar en el ejercicio de la fiscalización superior.

- El sitio web institucional se revisa de manera permanente con la finalidad de acercar más al ciudadano e informarle de mejor manera sobre nuestra gestión y nuestros productos. La CGR incorpora dentro de su sitio Web una sección denominada “Contraloría transparente”, con el propósito de que la ciudadanía conozca sobre nuestros planes, políticas, finanzas, remuneraciones, entre otros.
- Proceso de revisión de pares: Tal como se señaló al inicio, uno de los objetivos de nuestro plan estratégico se orienta a fortalecer la confianza de la sociedad en la CGR, para ello, una de acciones tomadas se orienta al sometimiento voluntario de la CGR para realizar una revisión de pares en dos de nuestros procesos: el de auditoría y el proceso de planificación institucional. Esta revisión dará inicio entre los meses de agosto y noviembre 2011 por parte de la EFS de México y de Chile respectivamente.
- Rendición de cuentas: La CGR como toda institución pública y de acuerdo con el mandato constitucional está en la obligación de rendir cuentas sobre su actuación, por lo que se somete al escrutinio del Congreso, de los medios de prensa y de la ciudadanía en general. Además de su Memoria Anual al Congreso, la CGR elabora un informe semestral y anual sobre su gestión al Ministerio de Hacienda. Esta información está disponible para los ciudadanos y la prensa.

A manera de resumen, se concluye que la participación ciudadana es un proceso irreversible y requiere de un proceso gradual de cambio por parte de las EFS, sujeto a mejora continua, lo cual parte de moldear aún más nuestra cultura organizacional,

21° Simposio NU/IN

Tema 3:

Valor y beneficios de la cooperación entre las EFS, los parlamentos y los ciudadanos.

Caso de la Contraloría General de la República de Costa Rica

Exponente: Máster Marta Acosta – Subcontralora General de la República

Julio 2011

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contribuir a capacitar y educar al ciudadano para que participe de manera más activa y exija cuentas a las instituciones públicas.



21<sup>st</sup> UN/INTOSAI Symposium  
21<sup>e</sup> Symposium ONU/INTOSAI  
21. VN/INTOSAI Symposium  
21<sup>o</sup> Simposio NU/INTOSAI  
الندوة ٢١ للأمم المتحدة والإنتوساي

13 – 15 July 2011, Vienna, Austria / 13 – 15 juillet 2011, Vienne, Autriche  
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Topic/Thème/Thema/Tema/الموضوع

- Effective practices of cooperation between SAIs and citizens to enhance public accountability •
  - Pratiques efficaces de coopération entre les ISC et les citoyens afin d'améliorer la reddition des comptes publics •
  - Wirksame Praktiken der Zusammenarbeit von ORKB und Bürgern zur Förderung der öffentlichen Rechenschaftspflicht •
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الممارسات الفعالة للتعاون بين الأجهزة العليا للرقابة المالية والمواطنین لتعزيز المساءلة الحكومية

Theme 3: Values and benefits of cooperation between SAIs, parliaments and citizens

Papers and case studies

BASIC PAPER / RAPPORT DE BASE / GRUNDLAGENPAPIER / PONENCIA BASE

*prepared by/préparé par/verfasst von/elaborado por*

**DENMARK**

## Agenda

1. Definition of a focus group.
2. Purpose of using a focus group.
3. Experiences of using a focus group:
  - Presentation of the two performance audits, where focus groups were used
  - Participants
  - Methodology
  - Results
4. Values and benefits of using a focus group.

### 1. Definition of focus groups (Wikipedia)

A focus group is a form of qualitative research in which a group of people are asked about their perceptions, opinions, beliefs and attitudes towards a product, service, concept, advertisement, idea, or packaging. Questions are asked in an interactive group setting where participants are free to talk with other group members.

### 2. Purpose of using a focus group

Establishing a focus group is an opportunity of not only involving the auditees, but also involving relevant citizens and experts. Furthermore, establishment of a focus group can save a lot of time in the analysis and finalization phase of an audit, as all relevant parties are gathered at the same time and overhear comments from one another. Moreover, conducting the focus group meetings provides an assurance early in the audit process that the right issues are included in the audit. Finally, the focus group is an additional level of quality assurance, especially in regard to assuring the adequacy and completeness of an audit, including recommendations.

### 3. Experiences of using a focus group

#### **Presentation of the two performance audits**

Recently Rigsrevisionen has used focus groups in two audits which are pre-sented below. One of the audits is not yet finalized.

##### *14/2009. The project to implement a digital registration system*

The report is about the implementation of digitized registration of property. The Court Administration - an independent institution under the Ministry of Justice - has been in charge of the implementation of the digital registration system in close cooperation with the Land Registration Court, which was established in 2007. Property registration includes public registration, test and publication of rights in the title register. The digital land register which is the major register was launched on 8 September 2009 after having been delayed several times. After the digital land registration was launched, the users experienced problems with the registration of land in the title register, which among other things lead to long processing times. The objective of the audit, that was initiated at the request of the Public Accounts Committee, was to assess the implementation of the digital land registration project, including the basis for the decision to implement the project, project management, financial management, the functionality of the system, the preparations relating to the organizational implementation of the system and the functioning of the system.

##### *Initiatives of the Prison and Probation Service to prevent criminals to conduct new crime (not yet finalized)*

The report is about the initiatives taken by the Prison and probation Service to prevent criminals of conducting new crime. Since 2006 has the level of recidivism been stable of about 26%, including criminals that within two years of release again are convicted of a new crime. The Prison and Probation Service has taken several initiatives for instance implemented a project regarding the good release, initiated corporation agreements between the Prison and Probation Service and the municipalities as well as undertaken effectiveness studies on selected topics. The objective of the audit is to assess whether corporation among institutions reporting to the Prison and Probation Service is satisfactory, whether corporation between the Prison and Probation Service and the municipalities is satisfactory and finally whether the Prison and Probation Service assesses the effect of initiatives taken to prevent criminals of committing new crime.

## **Methodology**

The focus groups have met once and twice, respectively in the two audits undertaken by Rigsrevisionen. The meetings have lasted for about two and a half hour, and an agenda have been submitted to the participants well in ad-vance.

The first meetings in the focus groups have focused on discussing the scop-ing of the audits, including obvious problems that needed to be included in the audit. As part of the latest audit of the Prison and Probation Service, a second focus group meeting was held to discuss and challenge the preliminary find-ings of the audit, including presentation of the recommendations (i.e. wording etc.).

The meetings have been undertaken in plenary as well as in smaller groups, consisting of two to three participants. By dividing the participants into smaller groups we assured that all participants were involved in the discussions.

Each focus group meeting was facilitated by either an experienced HR-staff from Rigsrevisionen or an external expert that had the facilitation skills. Estab-lishing a focus group requires certain facilitation and management skills.

A summary of the meetings have been submitted to all participants for com-ments, and the summaries have been used as secondary documentation in the audits.

Focus groups can be used as a methodology in all performance audits that is regardless of the objective of the audit. However one need to be aware of the subjectivity of each of the participants (i.e. each participant might have a cer-tain point of view that is presented at the meeting) and consensus among the participants is not required. In order to serve its purpose, the participants of a focus group should not become too familiar. This implies that the number of group meetings is kept at a minimum.

The SAI must remain and be seen as independent throughout the process and it is for the SAI to determine and evaluate the findings of the group.

The Public Accounts Committee would like Rigsrevisionen to consider more frequent use of relevant experts in the audits.

## **Participants**

The focus group regarding the project to implement a digital registration sys-tem consisted of representatives from 1) the banking sector, 2) the lawyers union, 3) the estate agency union, 4) the registered land surveyor union, 5) the Ministry of Justice, 6) the Land Registration Court, 7) the supplier of the system and 8) an IT-professor.



The focus group regarding Initiatives of the Prison and Probation Service to prevent criminals to conduct new crime consisted of representatives from 1) the Ministry of Justice, 2) the Central Prison and Probation Service department, 3) the institutions reporting to the Central Prison and Probation Service department, including wardens of prisons, principals of boarding houses, and heads of probation services, 4) municipals, 5) Local Government Denmark (LGDK), 6) an ex-convict union called Exit, 7) social workers union, and a private organization/think factory regarding crime and rights policies (the chairman, who participated in the focus group is the former director of the Canadian Prison and Probation Service).

The number of participants can vary depending on the subject. The experience from Rigsrevisionen has been to invite from 8-12 participants.

Rigsrevisionen has prior to selecting the participants consulted the auditees, in terms of assuring that the participants were relevant. The auditees have in both instances accepted the suggested participants without any comments. All participants have a direct interest in the subject of the audit either as for in-stance system-user or as auditee.

Only transport- and hotel expenses are covered by Rigsrevisionen, no other fees are paid to the participants.

## **Results**

The focus group meetings have been extremely useful as all parties are gathered at the same time, and have the opportunity to comment on one another's input to the discussion. This has especially been useful in regard to scoping of the audits.

In each meeting the participants have been requested to write down the 5 key problems, or preferred priority of system implementation, or the top three areas with the biggest room for improvement. This has been of good guidance throughout the audit.

Undertaking focus group meetings saves a lot of time as all parties are gathered at the same time. Furthermore, time spend on validating different statements from each auditee is minimized.

Focus groups give an opportunity of involving expert knowledge in the audit process i.e. IT experts or system/organizational experts, as well as citizens, for instance ex-convicts. By involving parties with a solid knowledge of the subject a higher level of quality assurance is obtained.

4. Values and benefits of using a focus group

- Saves a lot of time.
- Experts are heard and involved in the process.
- Higher level of quality assurance.
- A possibility of involving relevant citizens.
- Helps scoping the audits.
- Help assuring that the right issues are included in the audit, for instance was satisfactory corporation between the Prison and Probation Service and the municipalities identified on a focus group meeting as essential for preventing criminals of committing new crimes.

*“Improving Communication between SAIs and their Stakeholders”*  
Superior Audit Office of Mexico | July, 2011

## **Foreword**

All around the globe, the practice of governmental auditing has surpassed its traditional boundaries to become an instrument readily used, both by official agencies and the citizenry, to assess the quality of public funds' use.

The findings of an audit might prove to be an important input for stakeholders of all sorts: lawmakers and their decisions over budgetary allocations; upper management and the implementation of changes on their strategies; watchdog organizations and the contents of their reports; media and their views; private citizens and their participation in elections.

Even though the outcomes of the auditing process are, mainly, of a technical nature, they reflect with great clarity the real capacity of a government of meeting the citizenry's needs, and therefore, they should provide accurate and timely information to the users on how their money has been spent.

Auditing is, indeed, a public service, and auditing entities should always bear in mind that they are writing not only for a specialized minority, but for the nation as a whole.

Therefore, the definition of a sound and coherent communication policy should be a paramount of the auditing process; it is necessary not only to get the results, but make them available for stakeholders of all kinds, in order to render them fit for their main purpose: the improvement of governmental expenditure.

In this paper, we will offer the reader the experiences of the Superior Audit Office of Mexico (SAO) regarding the challenges of conveying the contents of its auditing reports, the steps undertaken towards broadening the base of its users and the future endeavors for attaining its goals.

## **The task of conveying auditing results**

Since its inception, the SAO was given the mandate to assess the federal public accounts, on a yearly basis and after the expenditures have been made. The scope of the auditing process comprises the Executive, Legislative and Judiciary Branches of the Federal Government, the federal funds transferred to the federal states and, in general, any institution or even individual that uses federal resources.

Likewise, the SAO has the duty of presenting its yearly report to a special Commission of the Mexican Chamber of Deputies. The contents of the report are made public after this presentation, given the need of preserving the confidentiality of the information; the full version of the report is posted on the SAOs' website in order to make it available for the general public, the media and the academic sector.

By doing so, the SAO can officially consider that it has acquitted itself of this task, and move on. But how have these actions translated in a wider awareness of the contents of its auditing report?

In order to get precise information on this, the SAO decided to conduct a survey among a representative sample of its users and of the general public towards the end of 2007. This survey was meant to assess the level of transparency and accountability culture within Mexican population, so as to have an insight concerning the national perception on the institution's performance and outcomes.

This study pointed out that a large percentage of the non-specialized population is unable to identify SAO's specific responsibilities; yet, the percentage that does identify them largely approves (over 75%) the institution's performance.

Also important, the study exposed that educational level is a central issue in determining the importance of public institutions' transparency and accountability, as well as SAO's tasks. Likewise, the perception on the institution among the national experts is good (69%), thus allowing SAO to be considered as a well rated institution within the Mexican governmental institutions.

A second survey was conducted in 2009, regarding those areas whose endeavors are related to the auditing process. 36 federal governmental entities, an autonomous entity, nine state governments, two unions and 31 media organizations were asked about their knowledge on auditing, SAO's functions and the perception of its work.

The survey's results were positive, showing that 57% of the sample considered that the SAO's annual report offers a clear panorama of the public expenditures; the same percentage sustains that the outcomes and findings of the auditing process contributes to the improvement of the public funds' use; 89% of the surveyed entities believed that SAO's work is trustable; 71% thought that the institution met national expectations regarding transparency and accountability; 83% considered that the SAO acted with objectivity, 71% with impartiality, 78% with efficiency and 86% with integrity.

Even though these outcomes are favorable to the SAO's performance, we have to concede that they are not very explicit regarding the issue under discussion: how well is our message been conveyed to our stakeholders. Perception is just a part of the picture; as an institution whose values are related to accountability and

transparency, we have to be very self-critical and consider if we are doing our best in terms of rendering the results of our work available to all those interested in it, not only to our usual customers.

## **The Annual Report and its Peculiarities**

Let's start with our main client: the Chamber of Deputies. In principle, the auditing findings should be an important input for the legislative work, the definition of the federal budget and the fund allocation. Time and again, we have been advised, as the technical auditing arm of the Chamber, that our information arrives late; not because of a non-compliance with the calendar, but because while the budget is discussed in December, the SAO's report is delivered in March, which means that our work has not become an input for the national budgetary decisions taken by the Chamber.

Since the SAO is forced to comply with its legal mandate, it has to wait until the Ministry of Finance gives it the fiscal year's public account, including information on all the Branches, which happens in the first quarter of the following year. The process of auditing takes several months, thus forcing the SAO to hasten its audits in order to render its report as soon as possible. Nevertheless, the gap between serviceable information and availability date is still to be significantly narrowed.

Another factor is the sheer volume of the report itself. Around a thousand audits are conducted, resulting in a huge set of tomes -66 in 2010-, sometimes written in an arid and technical language; a daunting task for anyone daring to read each and every part of this report, and likely requiring specific knowledge on the issues tackled therein. Several members of the Oversight Commission have candidly expressed that it is just impossible not to get lost in those thousands of pages, even with the most serious intentions of trying to fully understand. This reflects, unfortunately, on the lack of use of our work in the Chamber's debates.

In order to address this situation, the SAO decided to radically modify the presentation of its report. From this year on, individual reports will be issued as soon as each auditing process is finished. Even though it is always tempting to include a thorough analysis of each particular situation found, there will be a strict editorial policy regarding simplicity and conciseness, so as to allow the reader to grasp the main issues and conclusions.

This will allow the Chamber of Deputies to count on a steady stream of information which can be taken into consideration during the lawmakers' work, fuel informed debates and take more objective decisions.

## **Mass communication by the Internet**

Most Superior Audit Institutions have Internet sites in order to conveniently, efficiently and economically convey their message to the public. But, evidently, the access of each country's public to the Internet resources still varies enormously, and so does the clarity of the aforementioned websites' contents.

Mirroring the problems discussed above regarding the complexity of the SAO's reports, the digital versions have also presented several limitations, mainly, the user-friendliness of the system.

Given that an official website is the portrait of an institution, we have periodically analyzed the contents and general appearance of our website. Thus far we have made at least three major overhauls of our portal, in order to make it more useful for its visitors. Right now we are working in a new portal, which will enable the users to quickly find their way among the numerous audit reports, as well as an English version for our international customers.

### **The SAO and the Media**

We all know that the media often portrays events under a very different light than the one we use. Even though there is a responsible attitude of the mainstream means of communication regarding the work performed by the Superior Audit Institutions, we can always find fine examples of sensationalism, lack of contextualization or mere ignorance on the procedures and meaning of the auditing processes.

This might become a problem because one of the mainstays of our profession is credibility. We have to be perceived as institutions fully engaged with values such as impartiality, objectivity and accuracy, and the media can be a strategic ally in order to attain this goal.

We can't interfere with the freedom of the press, but we can indeed help them by providing the technical skills required to understand our auditing practices, the real scope of our decisions and the legal mandate and constraints of the auditing practice. A more informed analyst will generate a balanced and objective view of the facts and therefore, produce valuable information for the public.

Last year the SAO, in collaboration with one of the most prestigious social investigation centers of Mexico, offered a workshop to the journalists that cover legislative news about several issues related to our work: the conceptual framework of accountability, the institutional environment, the role of Superior Audit Institutions, the different kinds of audit processes, the national and international framework of auditing, and the quality of governmental performance, among others. Several acknowledged specialists were invited to offer these courses, and the response was very positive.

Another interesting experience was a workshop on media management, which was attended by the heads of the Superior Audit Offices of the 32 federal states. We found that it is imperative that those responsible of this important task develop the abilities to convey a clear and coherent message when they concede interviews or are requested to make statements on specific issues. Quite a few of them found out that dealing with the media is not as easy as it seems, and that they have to proceed with caution in order to promote their institutional interests.

In Mexico, by law, the government is entitled to use time spaces in public TV and radio for official purposes; likewise, the Legislative Branch has an official TV channel, available on cable, for disseminating information.

The SAO decided to take advantage of these opportunities by creating a series of spots describing its activities to the general public, and recording twenty half-an-hour round table discussions. These programs –under the title “Checks and Balances”- were moderated by a respected journalist and included the participation of specialists, scholars, members of our institution and lawmakers representing the whole Mexican political spectrum.

Several issues were debated: auditing in federal states and municipalities, current international trends in auditing, the value and benefit of Superior Audit Institutions, auditing and public policies design, auditing and budget definition, the participation of the citizen in accountability processes, possible reforms to the audit system, role of sanctions in the auditing process, etc.

We consider these efforts as a very valuable means for reaching wider audiences and, in a way, “educate” the public regarding our endeavors. Given the positive reception to this initiative, we plan to develop other projects of the same nature in 2011.

### **Input of the Academic Sector**

Another stakeholder, which is seldom taken into account in the definition of communication strategies, is the academia. Investigation centers, professional associations, universities, are all net producers of knowledge on auditing issues, and therefore, the Superior Audit Institutions should reach out and participate actively in research and development projects with them. Moreover, the future members of our institutions are the current alumni of these centers; a special attention should be devoted regarding a contribution in the curricula of the audit specialists.

The SAO has signed a series of agreements with universities so their best students can make internships in the institution and, eventually, opt to become full-time employees. At the request of several of these centers, the SAO participates, on a

regular basis, in seminars, round tables and other academic activities in order to develop an interest on our work among the attending public.

Another project that has yielded outstanding results has been the annual contest of essays on superior auditing and accountability, organized with the National University. This contest, held for the last ten years, has offered a showcase for those involved with these themes; over 700 essays have been received, and the best have been disseminated across the country.

### **The Citizen and the Accountability Process**

All in all, the most important stakeholder for a Superior Audit Institution is the citizenry, because it is the ultimate beneficiary of a better use of public funds, and at least in Mexico, might be the least aware party of the benefits of government auditing and accountability. The surveys have shown us that our work is not well understood by a considerable part of the nation; therefore, we have to design appropriate means for conveying the importance of auditing.

There has been an intense international debate on the feasibility of allowing the citizenry and the Non Governmental Organizations a more active role in the audit process. We believe that this participation might prove to be valuable as long as it does not interfere with the impartiality of the institution, and acts as an additional source of information about the performance of governmental agencies.

Moreover, last year the SAO created a mechanism (hot line) for receiving anonymous denounces of the public regarding alleged irregularities via e-mail. These inputs will be taken into account in the yearly audit planning program. We hope that this strategy, together with clearer audit reports, a more accessible website and all the other dissemination activities described in this document, will enhance the institutional communication process with the citizenry.

### **Conclusion**

As we have seen, the adequacy of a communication strategy covering the interests and special characteristics of all stakeholders is a vital element of a Superior Audit Institution work. We produce information, and if this information does not reach its final users, the impact of the auditing practice's outcomes will be severely curtailed.

A multidisciplinary approach is required in order to attain a coherent and diversified communication policy. We have to bear in mind the particular needs of our customers, so our products meet their specific requirements. The different parts of the policy must complement each other, so our institutions can convey a univocal message that reaches the widest possible audience.



We must strive to generate a positive perception in the public, but also couple it with specific actions that offer certitude and real contents to that perception. In this way, we will maintain the attention of our stakeholders and receive valuable input for attaining our institutional goals.

“Effective practices of cooperation  
between SAIs and citizens  
to enhance public accountability”

21<sup>st</sup> UN/INTOSAI Symposium  
Vienna, July 13-15 2011

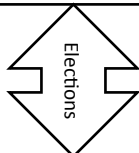
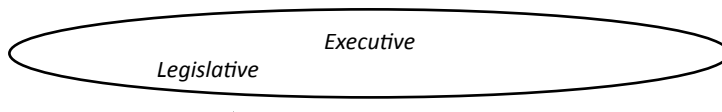
Theme 3  
Values and benefits of cooperation between SAIs,  
parliaments and citizens

Enrique Peruzzotti  
(Consultant UNDESA, Di Tella University)

Traditional approach: arenas and agents of accountability

**Horizontal mechanisms (political and legal accountability)**

Comptroller General  
Public Prosecutor  
Public Audit

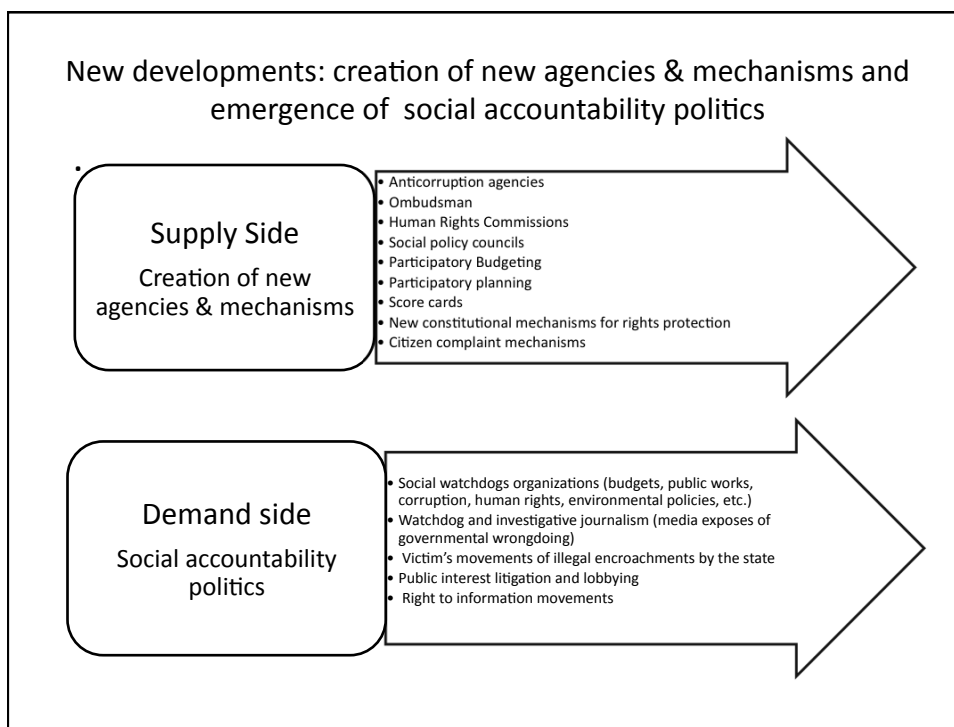


Political control

Individual Citizens

Civil Society Media

**Vertical Mechanisms**

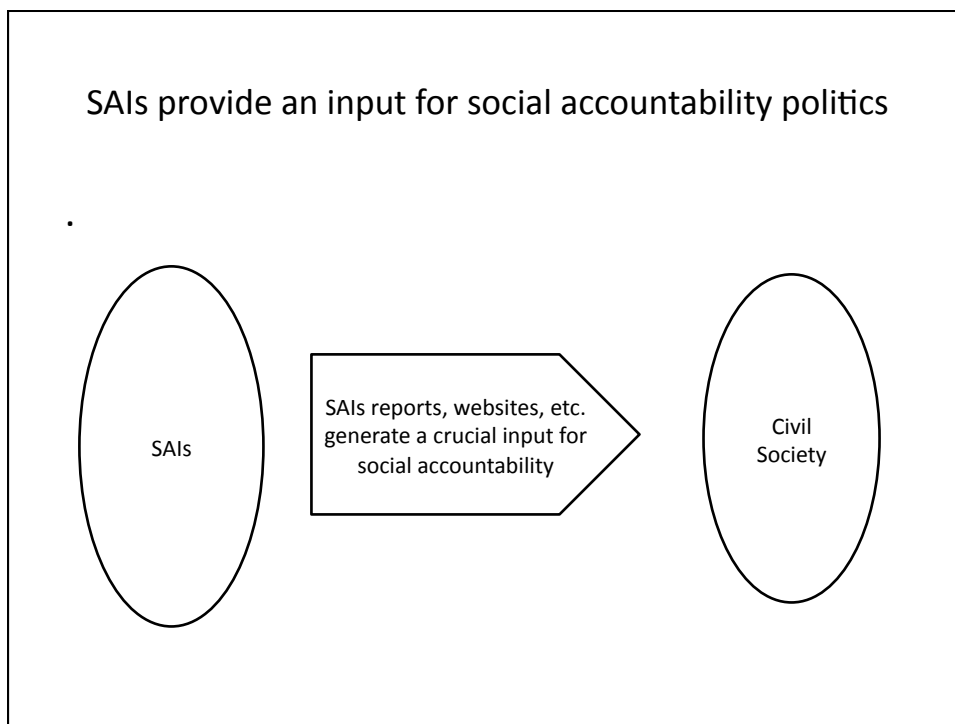
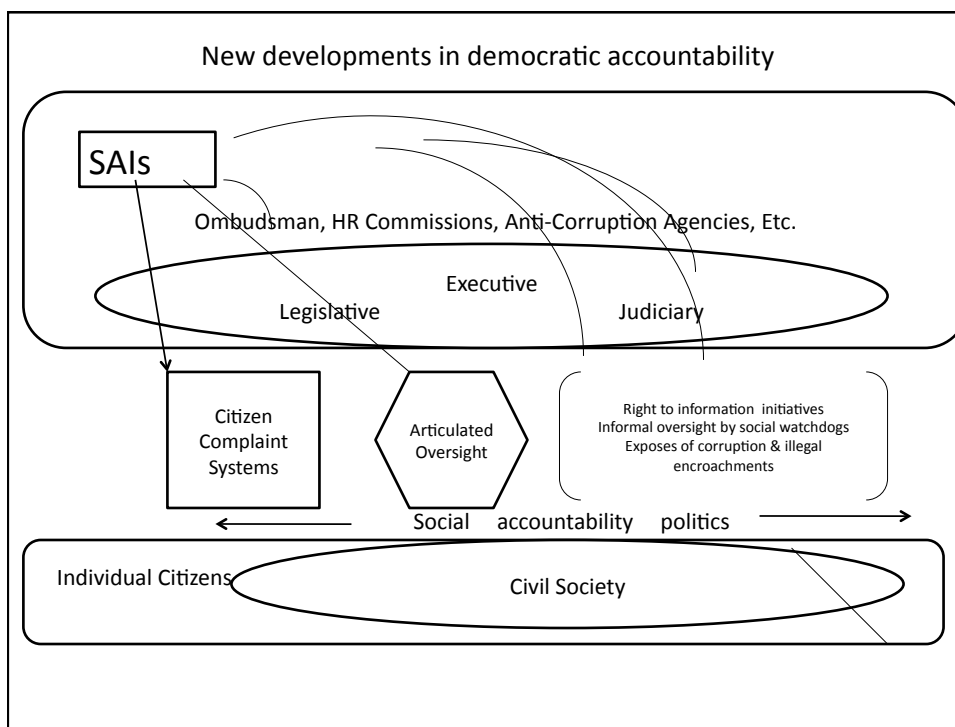


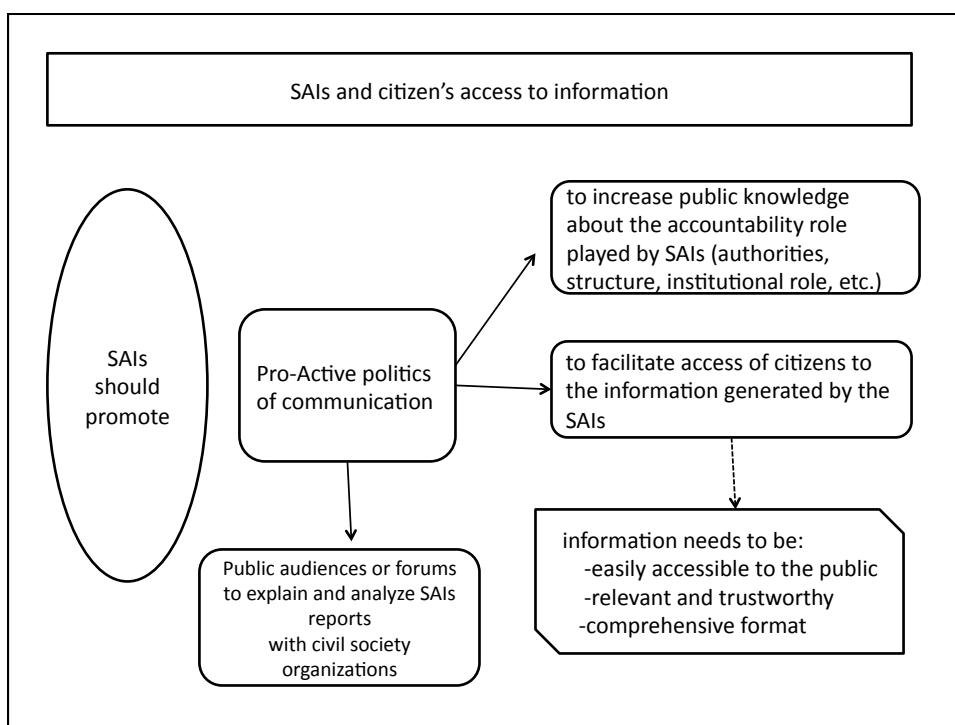
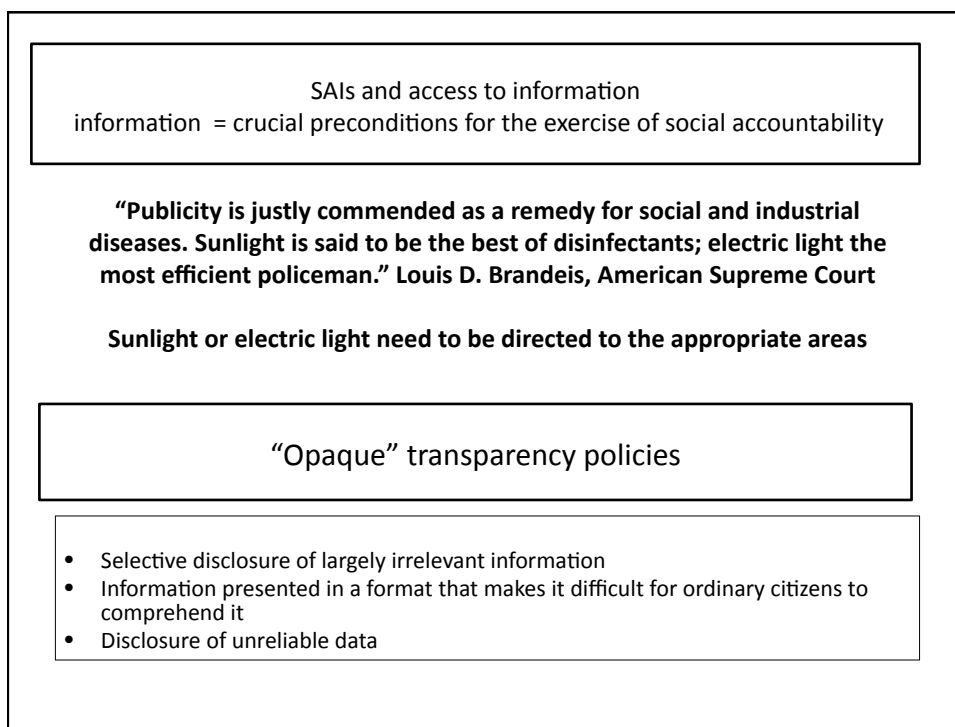
### Sub-type of social accountability politics that is directly relevant to SAIs

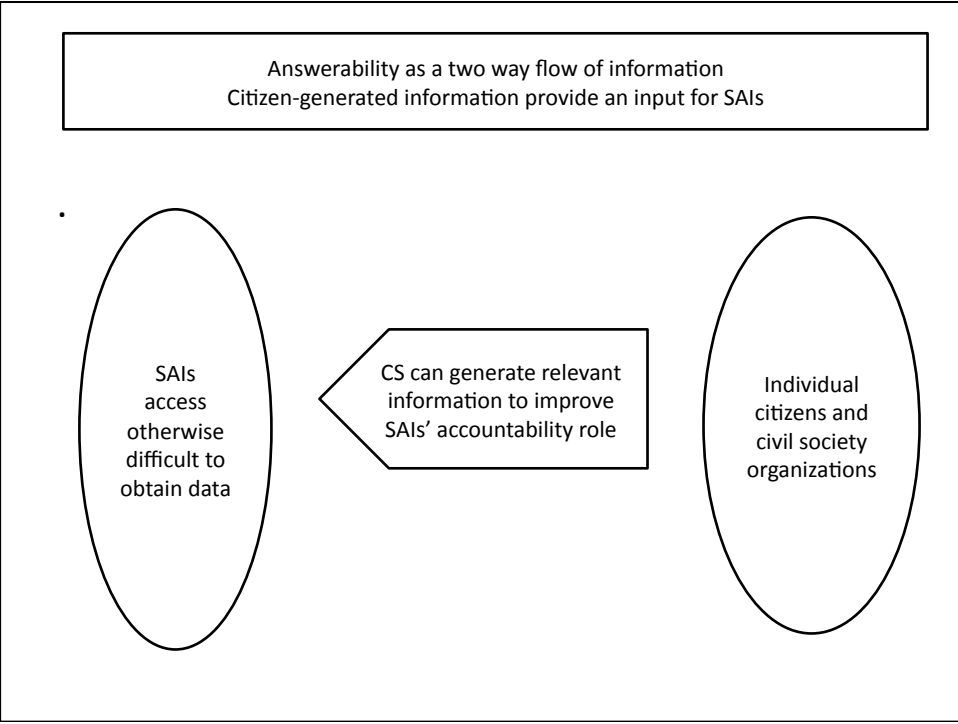
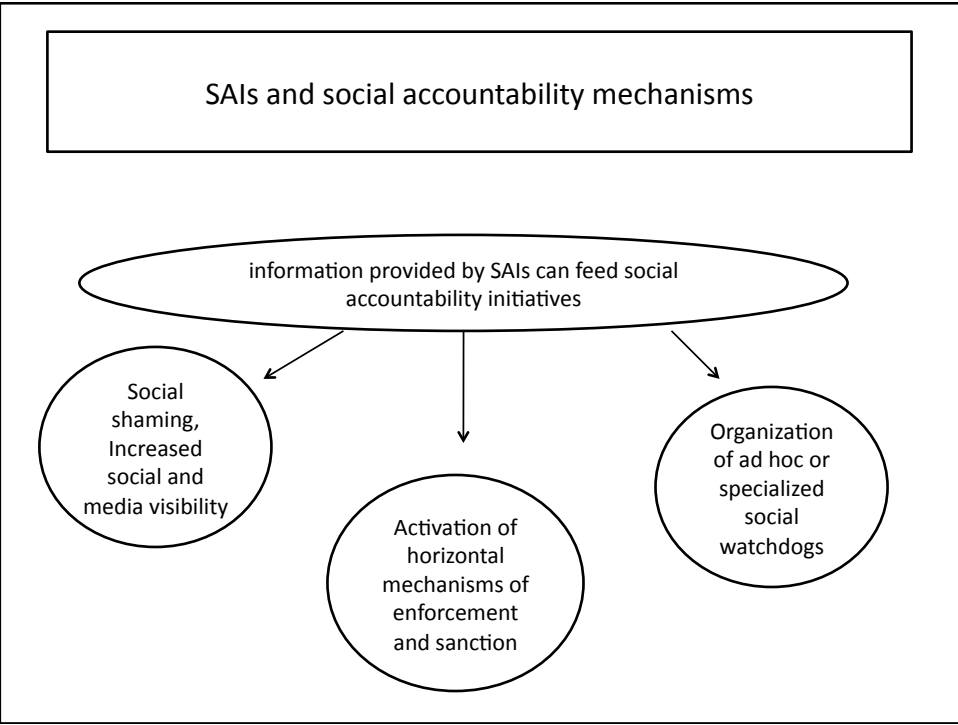
Development of citizen-led initiatives organized around demands for legally accountable government  
(Peruzzotti-Smulovitz, *Enforcing the Rule of Law*, 2006)

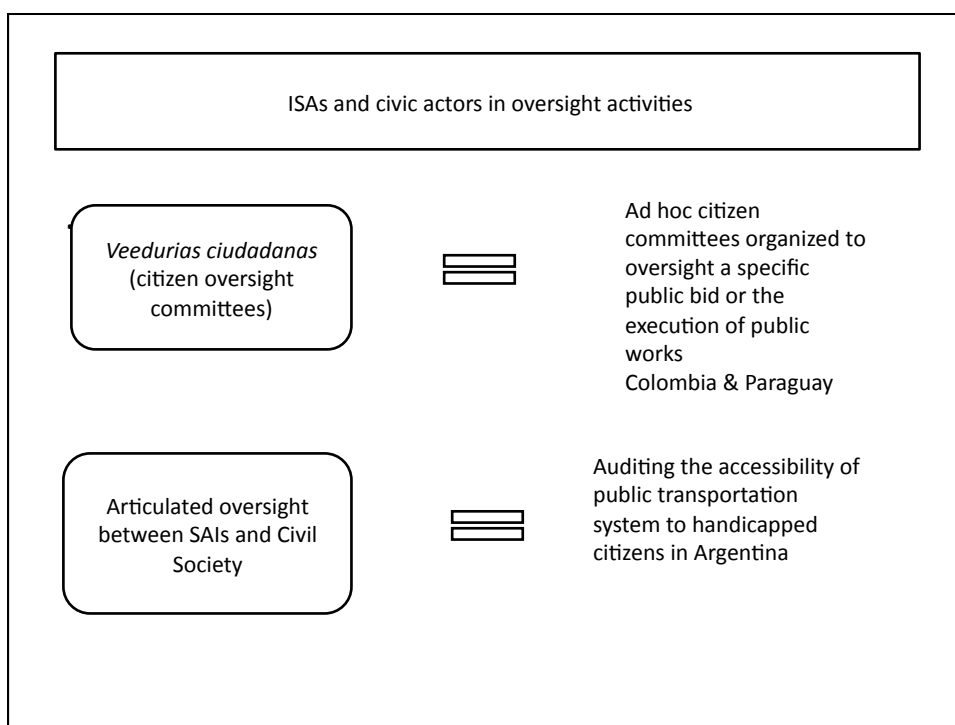
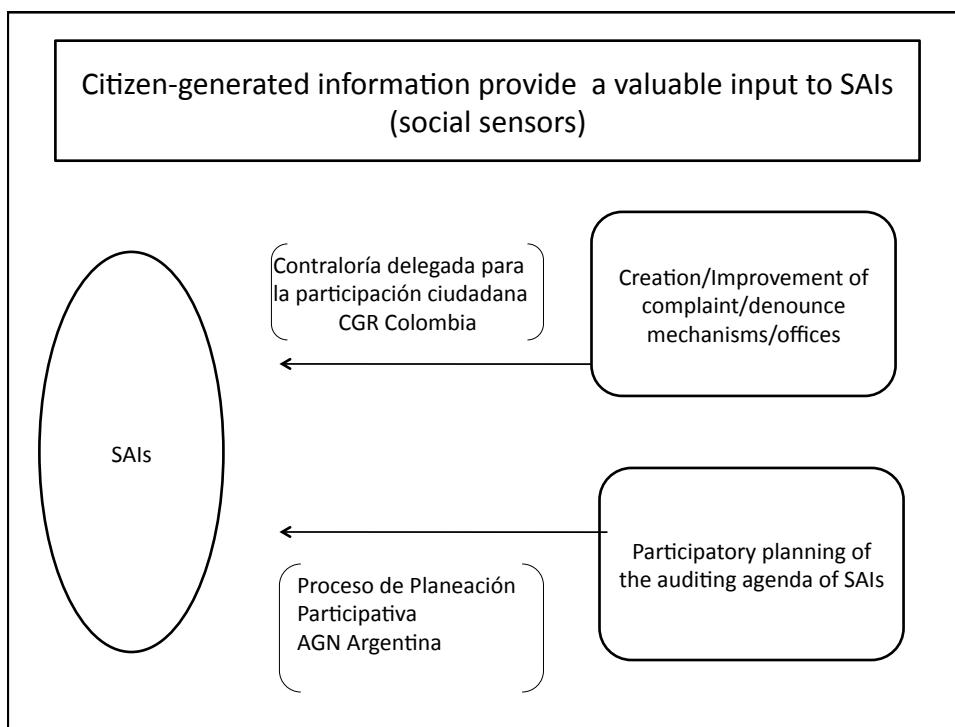
Involvement of civil society in the control of public officials' compliance with existing legal norms and administrative procedures

Expands the traditional repertoire of accountability mechanisms by adding an informal complement to the workings of intra-state agencies









Benefits from the collaboration between citizens and SAIs

- Greater social knowledge and legitimacy of SAIs translate in public support to their mission
- Civil society can become an important ally if SAIs confront illegal encroachments from other state agencies that could jeopardize their integrity and autonomy
- Improvement of their oversight capacities by accessing certain type of information that social organizations are better positioned to obtain
- Mutual interest in improving the overall institutional framework for the exercise of accountability (transparency policies, access to information legislation and mechanisms, and the strengthening of enforcing mechanisms against wrongdoers)





21<sup>st</sup> UN/INTOSAI Symposium  
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الندوة ٢١ للأمم المتحدة والانتوساي

13 – 15 July 2011, Vienna, Austria / 13 – 15 juillet 2011, Vienne, Autriche  
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*Topic/Thème/Thema/Tema/الموضوع*

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Theme 3: Values and benefits of cooperation between SAIs, parliaments and citizens

Discussion – Reports and case studies

BASIC PAPER / RAPPORT DE BASE / GRUNDLAGENPAPIER / PONENCIA BASE

*prepared by/préparé par/verfasst von/elaborado por*

**VENEZUELA**

## Practices of the Office of the Comptroller-General of the Bolivarian Republic of Venezuela (CGR) to enhance cooperation of SAIs with citizens

In recent years, citizen participation in democratic systems has aroused considerable interest among governments and international organizations. It is also a process that is now incorporated in many constitutions and laws of both developed and developing countries across the world. Its implementation is nevertheless still in its early stages.

Citizen participation is a major factor in the oversight of public administration and in anti-corruption efforts. The demand by citizens, in the exercise of their legitimate rights, for better management and more rational use of public funds by State entities that generate goods and services and their desire for effective government accountability and the adoption of efficient measures to reduce or prevent corruption and fraud involving public resources, among other issues, pose major challenges for our supreme audit institutions.

To enable citizen participation in the political, social and economic spheres to be put into effect and form a key component of national democratic life, Venezuela is pursuing a process to identify and establish various mechanisms that will make it possible to expand and develop the opportunities for such participation to become a reality by providing citizens with the necessary means for its implementation.

### **Encouraging citizen participation**

Article 62 of the Constitution of the Bolivarian Republic of Venezuela states that “all citizens have the right to freely participate in public affairs”. For the application of this constitutional mandate, the Law Partially Amending the Organizational Act on the Office of the Comptroller-General of the Republic and the National System of Government Audit (<http://www.cgr.gob.ve/contenido.php?Cod=015>), in chapter VIII, article 75 (Citizen participation), empowers the Comptroller-General of the Republic to issue guidelines for the purpose of encouraging public participation, with particular emphasis on the following aspects:

“(1) Supporting initiatives of organized community groups within the framework of citizen participation in the conduct of social or community audits;

“(2) Regulating, managing, coordinating and assessing public disclosures from agencies conducting social audits;

“(3) Facilitating follow-up, oversight, supervision and monitoring of the execution of plans undertaken by social audit units on community projects presented by community councils or communes;

“(4) Establishing strategies to develop and foster citizen participation in the audit process with a view to contributing to the oversight of public administration;

“(5) Promoting public monitoring mechanisms on projects with high economic, financial and social impact;

“(6) Promoting mechanisms for improving the conduct and effectiveness of government auditing with the active and democratic involvement of social audit units forming part of community councils or communes.”

Accordingly, the CGR has published the document *Normas para Fomentar la Participación Ciudadana* (Guidelines to Encourage Citizen Participation) (<http://www.cgr.gob.ve/contenido.php?Cod=050>), whose primary objective is to “promote the exercise of the public’s right to participate in fiscal management oversight through citizens’ assistance offices and public sector audit bodies”. These Guidelines also state that “public support services shall be provided primarily by citizens’ assistance offices, which, pursuant to article 9 of the Anti-Corruption Act, are to be set up by the institutions and bodies referred to in article 9, paragraphs 1 to 11, of the Organizational Act on the Office of the Comptroller-General of the Republic and National System of Government Audit.”

#### **Establishment of citizens’ assistance offices as channels for public participation in the oversight of government administration**

For that purpose, the CGR has established the citizens’ assistance offices (OACs) (<http://www.cgr.gob.ve/contenido.php?Cod=035>), whose role is to “make available to citizens the means to enable them to participate directly, on an organized, individual or group basis, in fiscal management oversight, in the prevention and investigation of conduct violating public ethics and administrative standards of conduct and in the promotion of education as part of the citizenship-building process, as well as to provide anyone so requesting with appropriate information and guidance on the organization and operation of the Office of the Comptroller-General of the Republic.”

The OACs’ functions are primarily to encourage citizen participation; offer and impart requested information in a timely, appropriate and effective manner; provide support and guidance; receive and process reports, complaints, claims, suggestions and petitions; and generally deal with requests formulated by citizens, who will be able, individually or collectively and directly, through their elected representatives or via

organized community groups, to submit any reports, complaints, claims, suggestions or petitions deemed necessary by them to the OACs.

The CGR has accordingly issued an order setting out the Directive on Citizen Reporting (<http://www.cgr.gob.ve/contenido.php?Cod=051>).

Through the OACs, the CGR maintains direct links with citizens, provides information requested by citizens, in the conduct of fiscal management oversight, on assets and resources constituting the State funds for whose administration the institutions concerned are responsible, with a description and explanation of their utilization and disbursement. Also, with a view to enhancing transparency and improving accountability, the CGR publishes on its web page ([http://www.cgr.gob.ve/informes\\_actuacion.php?Cod=027](http://www.cgr.gob.ve/informes_actuacion.php?Cod=027)) a report on each of its operations in the form of executive summaries, which, at the close of the fiscal year concerned, are collated and arranged for subsequent publication in a booklet entitled *Actuaciones - Anexo al Informe de Gestión* (Proceedings: Annex to the Management Report), which is submitted annually to the National Assembly (Legislature).

The OACs are a response to the general public's need to have access to facilities which serve as intermediaries for complaints, claims and reports presented by it. They have been set up to record and organize the information contained in disclosures by citizens and thus to centralize the processing work and overcome the dispersed nature of government departments, which had led to feelings of frustration and uncertainty on the part of users who approached the public authorities to report cases.

In many instances, the lack of an office such as the OAC prevented individuals in possession of possible evidence of unlawful conduct from exercising their right to be involved in combating impunity, since it can happen that formal audit mechanisms fail to detect crimes in sufficient time.

The OACs constitute a citizen referral service which undertakes to direct the public to the agencies responsible for resolving reported alleged cases of corruption. Those agencies are in turn required to carry out the necessary steps to establish any liability on the part of the persons concerned. The OACs' presence thus encourages individuals and communities to develop an audit attitude and the mechanisms at their disposal enable them at any given moment to deal with disclosures that will assist in combating corruption and contribute to a more democratic society. In this way the OACs become a tool employed by citizens to prevent corruption.

## **Programmes pursued by the CGR to involve citizens in government auditing**

The CGR pursues various programmes aimed at achieving effective public involvement in the audit process by including citizens in its work of overseeing public administration through the following activities:

- Formulation of training and skills development programmes and provision of advice in the areas of statutory audit, internal control and assessment of works and services, among others;
- Involvement of CGR officials in audit operations undertaken by civic organizations;
- Inclusion of citizens in government auditing under agreements guaranteeing observance of the principles of confidentiality, objectivity, responsibility and confidentiality;
- Dissemination of legislative changes in fiscal, budgetary and treasury control, with particular emphasis on those relating to the financing of social investment projects, accountability and transparent management of public resources;
- Evaluation of findings of citizen audit and oversight of major social programmes;
- Strengthening of a citizenship culture in reporting on the administration, management or custody of public funds or assets;
- Cooperation with social audit units of community councils in the conduct of social audits to determine whether resources have been correctly used;
- Promotion of mechanisms for timely and ongoing oversight of project execution and follow-up of recommendations formulated by public sector audit bodies to correct deviations detected and prevent their recurrence.
- Forms of citizen participation in government auditing

The quest for a highly participatory system with a broad popular base in Venezuela has prompted the development and trial of numerous forms of citizen participation within the country. Such is its importance that, in addition to other State bodies and institutions, two government ministries are engaged in fostering such participation, the Ministry of People's Power for the Communes and Social Welfare and the Ministry of Public Participation and Social Development.

In the midst of that process, the CGR, although not a specialist in citizen participation, is not uninvolved in this area. With a view to contributing to the promotion of the social audit offices, which operate under the authority of those two ministries and not the CGR, and to ensuring that audits are carried out in line with the audit guiding principles and practice of Venezuela's SAI, relevant training activities have been organized, including, in particular, the following:

- Symposium on achieving excellence in auditing, Aragua State, 2005;
- Symposium on social audits as a tool of citizen participation in fiscal management, Lara State, 2006;
- Symposium on government auditing in a participatory and active democracy, Mérida State, 2007;
- Workshop on social auditing, held at the Foundation for Development and Promotion of Community Power (Fundacomunal), Capital District, 2009;
- Workshop on coordinating social audit with government audit, Carabobo State, 2009;
- Workshop on social audits integrated with government auditing, Zulia State, 2009;
- Workshop on issues relating to the functioning of community councils' executive units, planning tools for developing the community operating cycle, and social audit as a mechanism for evaluating community management and strengthening the People's Power; event attended by community leaders, local spokespersons and students from the Bolivarian University of Venezuela, July 2010;
- Training in tools for evaluating community management: ethics, values and standards that should govern a social auditor's actions; 32 state audit offices and 6 municipal audit offices, November 2010;
- Three workshops held in 2010: the first, on social audits, organized at Fundacomunal; the second, entitled "Coordinating social audit with government audit", in the municipality of Puerto Cabello, Carabobo State; and the third, under the title "Social audits integrated with government auditing", held at the Zulia State Audit Office. The aim of the workshops was to impart information about community councils to citizens, personnel of national, state and municipal institutions or agencies, organized groups (community bodies, neighbourhood associations, etc.) and to officials of the respective public sector audit bodies;

- Seminar on the social audit offices and their involvement in government auditing: strengthening of citizen participation in the face of challenges posed by the National Simón Bolívar Project; 500 participants (public officials and general public), National Internal Audit Supervisory Authority (SUNAI), May 2011;
- Workshop on management and control of resources granted by the Government to the People's Power; objective: to boost anti-corruption efforts and instruct communities in the proper use and handling of public funds; event organized in 23 municipalities in Mérida State, May-June 2011;
- Seminar on coordination between public sector audit bodies and social audit offices, in the municipality of Libertador in Carabobo State, June 2011.

During 2009, the National Executive, in fulfilment of the constitutional obligation to guarantee the involvement of every citizen in shaping, implementing and overseeing the public administration, launched a project known as the Guayana Socialist Plan 2009-2019, which is aimed at restructuring workers' participation and production systems in basic manufacturing industries and the mining sector. In this connection, new enterprises have been set up under the socialist system, including the Socialist Aluminium Corporation and the Socialist Iron and Steel Corporation. The framework for the Plan's execution included, among other policies and measures, the introduction of social audits by workers at manufacturing enterprises.

In the light of those undertakings, the CGR, in coordination with the audit offices in the states of Bolívar, Guárico, Miranda and Vargas, the audit offices in the municipalities of Heres and Caroní in Bolívar State and the Ministry of People's Power for Labour and Social Security, has promoted and organized, with part of its personnel, at manufacturing plants in Guayana, discussion workshops aimed at strengthening agreements, expertise and knowledge to enable criteria to be standardized on social auditing in different areas and production processes. The exercise was carried out in three phases: seminar on awareness-raising, situational analysis and skills enhancement.

Also, the CGR contributes indirectly to the citizen participation process through state and municipal audit offices, which are in direct contact with communities and deal with their complaints and reports, and through participation guidelines and rules formulated by the CGR.

#### **A model programme: school auditors**

Within the framework of the National Government Audit System, whose regulatory body is the CGR, several of the country's states are implementing the Auditing in Schools programme. The purpose of this programme is to create honest and upright

citizens who have a clear sense of right and wrong and, from an early age, understand what corruption is and how it can be prevented. It is also aimed at developing in them the ethical values and standards of conduct that are desirable in public office, such as integrity, equity, decorum, loyalty, commitment to service, discipline, responsibility, punctuality, transparency and orderliness.

This programme is geared to creating and developing a different attitude in children to oversight, auditing and accountability in the school environment with a view to guaranteeing transparency in the management of the school's resources and the functioning of the different services in an educational establishment.

### **Vision, mission and goals**

The vision, mission and goals of the Auditing in Schools programme are as follows:

- **Mission:** To ensure transparency, efficiency and effectiveness in the use of public funds and assets with a view to maintaining and strengthening democratic participation in educational establishments, applying criteria of timeliness and expediency;
- **Vision:** To encourage the involvement of children and young persons in school activities so that they become promoters of "citizen participation" as set out in article 70 of Venezuela's Constitution;
- **Goals:** To organize and implement the Auditing in Schools programme with pupils at the second stage of elementary education (4th, 5th and 6th grades) with the aim of nurturing and developing values of integrity, responsibility and citizenship in order to enhance the moral and ethical teaching offered by the educational system to the new citizens and future public leaders.


### **Election of school auditors**

The school audit unit is composed of pupils at the educational establishment and operates under the direction and responsibility of the school auditor, who is elected by direct secret ballot of all the pupils, management personnel, teachers, administrative and manual staff and the association of parents and representatives. He or she serves for a one-year term but may opt for re-election.



### **Functions and duties of the school auditor**

The school auditor is responsible for appointing one pupil from each grade to form his or her working team, assigning to each of them the functions that they will perform within the school. He or she must submit a bimonthly work report to the community, monitor hygiene and maintenance of sanitary facilities, oversee food provision in the school canteen and product prices, oversee the school library's operation and service, supervise maintenance of green areas at the school and check observance of the school timetable.

 **UN Public Administration Programme**  
Division for Public Administration and Development Management (DPADM)  
UN Department of Economic and Social Affairs (UNDESA)

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**PUBLIC PRACTICES AND INSTITUTIONS FOR ENHANCING ACCOUNTABILITY  
AND PREVENTING CORRUPTION IN THE DELIVERY OF PUBLIC SERVICES  
THROUGH THE ENGAGEMENT OF CITIZENS**



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**AN ILLUSTRATIVE ANALYTICAL FRAMEWORK**

Roberto Villarreal  
Chief, Development Management Branch  
Division for Public Administration and Development Management  
United Nations Department of Economic and Social Affairs  
Vienna, Austria, July 2011

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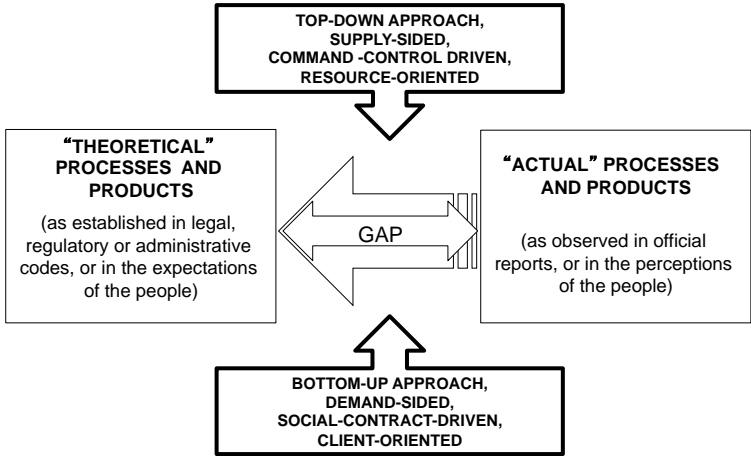


 Division for Public Administration and Development Management (DPADM)  
UN Department of Economic and Social Affairs (UNDESA) 

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**A GENERAL OVERVIEW ON IMPROVEMENT OF PUBLIC SERVICES**

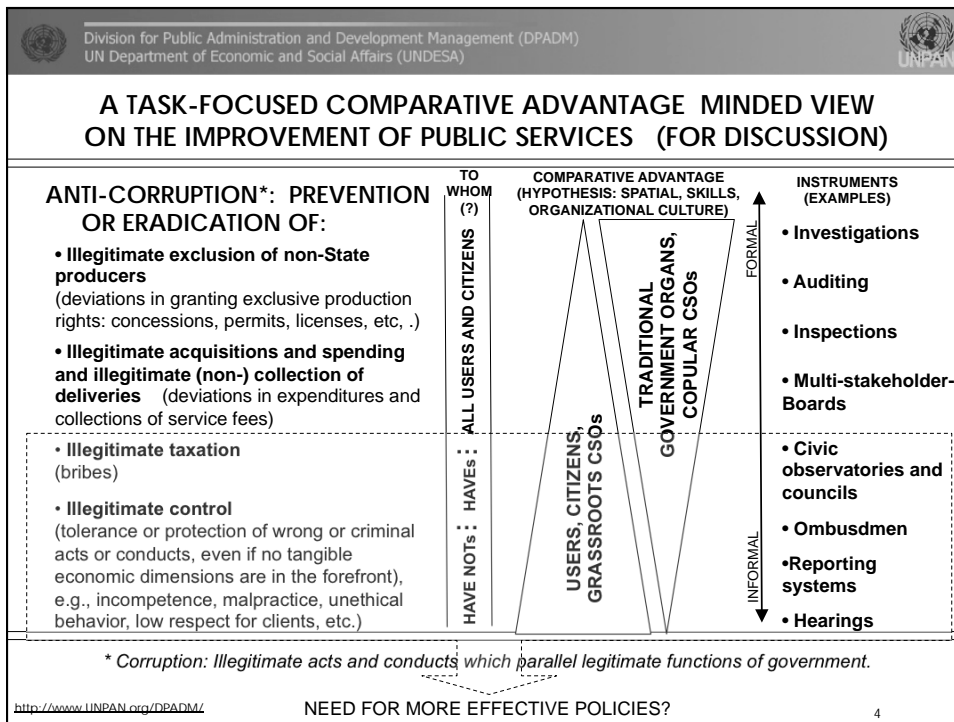
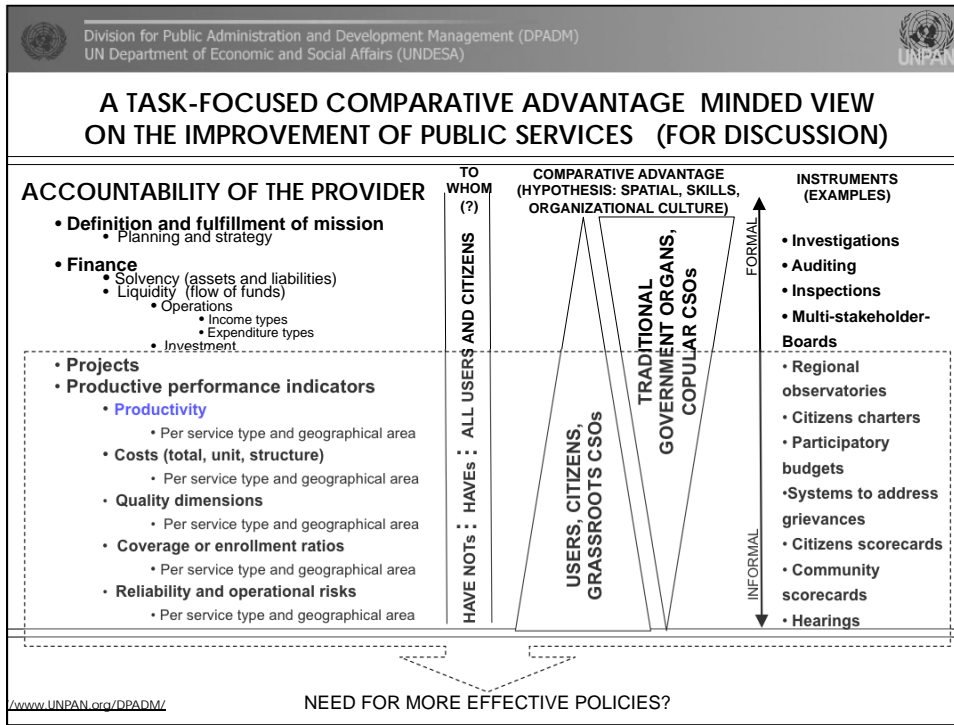
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The diagram illustrates the relationship between theoretical and actual processes and products. At the top, a box labeled "TOP-DOWN APPROACH, SUPPLY-SIDED, COMMAND-CONTROL DRIVEN, RESOURCE-ORIENTED" has a downward arrow pointing to a box on the left labeled "THEORETICAL PROCESSES AND PRODUCTS (as established in legal, regulatory or administrative codes, or in the expectations of the people)". At the bottom, a box labeled "BOTTOM-UP APPROACH, DEMAND-SIDED, SOCIAL-CONTRACT-DRIVEN, CLIENT-ORIENTED" has an upward arrow pointing to the same left box. A double-headed arrow labeled "GAP" connects the left box to a box on the right labeled "ACTUAL PROCESSES AND PRODUCTS (as observed in official reports, or in the perceptions of the people)".

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<http://www.UNPAN.org/DPADM/> 2



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**FOR DELIBERATION AND ANALYSIS**

COMPARATIVE ADVANTAGE  
(HYPOTHESIS: SPATIAL, SKILLS,  
ORGANIZATIONAL CULTURE)

- Do these comparative advantages exist?
- Are both approaches complementary to each other?
- Are there undesirable duplications of functions or other negative effects?
- Can an effective and efficient combination of the two approaches be attained, and in case, how?
- Were formal institutions which may now be considered as traditional conceived for contexts with no or low inequality?

<http://www.UNPAN.org/DPADM/>

5

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**END OF PRESENTATION**

**EXPERTS ARE EXPECTED TO DELIBERATE ON THESE ISSUES**

6

## ATTACHMENTS

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### Speeches and presentations

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- 3 Country reports
  - 3.1 Afghanistan
  - 3.2 Algeria
  - 3.3 Honduras
  - 3.4 Hungary
  - 3.5 Iraq
  - 3.6 Congo
  - 3.7 Micronesia
  - 3.8 Palau
  - 3.9 Slovenia
  - 3.10 Swasiland
  - 3.11 Trinidad and Tobago

## COUNTRY PAPER (SAI, AFGHANISTAN)

### INTERACTION BETWEEN SAI AND CITIZENS TO ENHANCE PUBLIC ACCOUNTABILITY

**Background:** Control & Audit Office, which is a supreme Audit Institution of Afghanistan, is about 60 years old, has witnessed series of tumultuous period in Afghanistan affecting its growth and mandate. The country had been in the civil strife for many years in the past and it made a lot of retrograde impact on all the institutions and organizations in Afghanistan. During this period, it could not keep up with the international community in terms of changes being made in various areas of Governance. Democracy is new to Afghanistan and the First President elected by the people came into power in 2004 and first National Assembly was constituted in the year 2005. This has changed the Governance mechanism in Afghanistan and the current institutions and organizations must be aligned with this. Control & Audit Office is working hard to come into the mainstream of the current Governance and adapt to the best international standards and practices.

Control & Audit Office came into existence when there were no distinction between executive and parliament. The reports were only for the consumption to the head of executive and CAO was working as a department under executive. The function was more of a “control” in nature rather than “auditing” which requires independent views and provides an assurance to the custodian of the Government fund.

**Current Situation:** In the background as mentioned above, the role of CAO being citizen centric was out of question. Unfortunately, the constitution of Afghanistan framed in the year 2002, does not mention the role of supreme audit institution in providing effective oversight to the public exchequer and making the public financial management system more robust, transparent and accountable. At present, the external audit function is carried out on the basis of old audit law and a presidential order of 2005. CAO submit its audit report to the President and also to the National Assembly. In the absence of a Parliamentary Audit Committee, the reports are not being discussed in the National Assembly and hence this mechanism for the audit findings to be known to the public is also not functional. The extant law does not provide full independence to CAO and inhibits CAO to make its report and its findings to be discussed in the public forum also. International Community has been recognizing the importance of this institution and is committed for its capacity development and establishment of the proper legal framework for effective auditing.

Control & Audit Office has submitted a draft audit law, enshrining the principles of audit methodology and independence as declared in the Lima and Mexico INCOSAI respectively. The proposed audit law will make CAO an external auditor in real sense with financial and functional independence. It will also become imperative for a committee in National Assembly to have discussion on Audit Reports and reach out to the people of Afghanistan.

**Proposed Action:** The Auditor General of Afghanistan is fully aware of the role which an SAI should play in the context of Governance. And to all of this, transparency and accountability is in the core to the functioning of a SAI. Therefore CAO wants to have an effective legal framework to function effectively. CAO has already had its website and once the law is passed, audit reports and other important information will be available there. It will be made sure that it has a reach to citizen at large and can post their views also. CAO has also made a provision in the draft law that it will follow INTOSAI standards and principles as being its member country.

CAO will access to media whenever it is required and publish audit reports once it is submitted to the National Assembly. As CAO in a democratic setup is very new, it will face many challenges, but it is committed to make it an important institution in accordance with international practices and under the guidance of INTOSAI.

**« La Cour des comptes et la communication ».**

*Institution supérieure de contrôle a posteriori des finances publiques, la Cour des comptes est instituée par la **Constitution** qui lui donne une compétence de contrôle sur les fonds publics ; sa mission consiste à vérifier les conditions d'utilisation des ressources publiques et à apprécier leur gestion en s'assurant de leur conformité aux lois et règlements en vigueur.*

*Le contrôle exercé par la Cour des comptes vise à travers les résultats qu'il dégage :*

- *A favoriser l'utilisation régulière et efficiente des ressources, moyens matériels et fonds publics ;*
- *A promouvoir l'obligation de rendre compte et la transparence dans la gestion publique.*

*La Cour des comptes dispose de compétences administrative et juridictionnelle. Elle jouit d'une organisation **indépendante** des organismes qu'elle contrôle, qu'elle adapte aux normes d'audit universellement admises.*

*Pour contribuer de façon significative à la transparence et l'amélioration de la gestion publique, la Cour s'efforce de mettre en œuvre une démarche de **communication** en direction des administrations et des entreprises publiques, mais aussi du public en général. Cette démarche s'appuie sur les textes régissant la Cour des comptes, ainsi que sur des pratiques qu'elle a développées.*

**Les outils de communication prévus par les textes régissant la Cour des comptes :**  
*Nous nous efforcerons de développer les instruments légaux les plus significatifs prévus par les textes régissant la Cour des comptes, à savoir le **rapport annuel**, le **rapport d'appréciation** portant sur les conditions d'exécution de la loi de finances, et enfin, les **audiences publiques** de la chambre de discipline budgétaire et financière.*

**LE RAPPORT ANNUEL :**

*Prévu par la constitution et régi par les dispositions de l'ordonnance régissant la Cour des comptes, le rapport annuel est le document par excellence par lequel l'Institution communique ses principales constatations et observations résultant de ses contrôles. Destiné au Président de la République, une copie est transmise aux deux chambres du Parlement.*

*En raison de sa destination finale, le rapport annuel fait l'objet d'un soin particulier tant dans sa forme que dans son fond. La Cour du compte s'efforce, chaque année, d'en faire un document d'intérêt, regroupant des informations d'actualité. Les constatations, conclusions et recommandations donnent une présentation aussi claire que possible des faits les plus significatifs ayant marqué l'exercice contrôlé qui ressortissent des contrôles effectués. Cette publication met en exergue les débats contradictoires menés avec les gestionnaires puisque les constatations sont suivies des réponses des gestionnaires concernés et de leurs responsables.*

*Certains rapports annuels, comme c'est le cas de 1995, et 1996-1997 sont publiés en totalité au journal officiel. Ces publications sont suivies durant plusieurs jours, voire dans certains cas durant plusieurs semaines de larges reprises par la presse écrite d'articles sur divers sujets traités ; dans beaucoup de cas, les commentaires qui s'en suivent s'accompagnent de confusions dans la présentation des faits rapportés ; ainsi, les irrégularités relevées, à caractère financier et budgétaire qui n'entraînent pas forcément une qualification pénale, sont confondues avec les délits et fraudes ; et l'opinion ne comprend pas pourquoi seules des*



*recommandations sont faites ,et le cas échéant ,des poursuites pécuniaires ,souvent de faibles montants , sont enclenchées.*

*L'émergence d'une presse spécialisée en matière de finances publiques et de droit budgétaire pourrait aider à surmonter ces difficultés dans la compréhension.*

*La Cour s'efforce de développer son rapport annuel pour en faire un outil de communication utile qui permet une amélioration de la gestion publique et de le forger comme un instrument d'aide à la prise de décision, dans le respect des lois.*

### **LE RAPPORT D'APPRECIATION :**

*La Cour élabore, adopte et transmet à destination de l'autorité législative un rapport d'appréciation des conditions de mise en œuvre et d'exécution de la loi de finances.*

*Suivant les dispositions de la Constitution ,le Parlement autorise chaque année des allocations budgétaires suivant des conditions précisées par la loi de finances ;et chaque année ,l'exécutif rend compte des conditions d'exécution de la loi de finances devant le Parlement qui adopte ,à la suite des débats parlementaires ,une loi de règlement budgétaire ;la Cour participe à ces travaux en mettant à la disposition des députés un rapport d'appréciation qui restitue les conditions d'exécutions de cette loi de finances.*

*Ce rapport est constitué de notes sectorielles qui retracent les conditions de gestion des départements ministériels et services de l'Etat, et mettent en relief les constatations résultant des contrôles effectués à ce titre. Ces notes sectorielles font l'objet d'un contradictoire et les réponses des gestionnaires sont examinés avec soin. Des recommandations sont portées à l'adresse des gestionnaires à l'effet de corriger les lacunes constatées afin d'apporter des améliorations à la gestion publique.*

*Ce rapport n'a pas vocation à la publication ; il est distribué à l'ensemble des élus des deux chambres du parlement, et la Cour participe à des débats avec ces derniers sur les différentes questions soulevées par le rapport d'appréciation.*

*Des comptes rendus parlementaires à la presse font souvent état de ces débats.*

### **LES AUDIENCES PUBLIQUES :**

*Suivant les textes régissant la procédure juridictionnelle devant la Cour des comptes, les audiences de la Chambre de discipline budgétaire et financière sont publiques.*

*Ce caractère public des audiences est d'ordre public qu'aucun ne peut entraver sous peine de nullité des décisions ; il renforce la volonté de transparence des travaux de la Cour.*

### **Les autres actions de communication développées par la Cour des comptes:**

*La Cour des comptes a développé des actions propres de communication afin de restituer aux utilisateurs la nature, la qualité et la consistance de ses travaux. Certaines de ces actions, conçues à l'origine comme des outils internes, débordent au profit des utilisateurs externes, généralement des chercheurs, des universitaires ou des praticiens.*

### **LES JOURNEES SCIENTIFIQUES :**

*Dans son programme d'activités annuel ,la Cour inscrit une série de rencontres ,de conférences et diverses activités de recyclage et de perfectionnement au profit de ses magistrats ;ces colloques prévoient souvent la participation d'experts ou de personnalités (Ministres ,hauts fonctionnaires spécialisés...)avec ,lorsque la situation le permet ,la participation des représentants de médias ;ces derniers répercutent le déroulement de ces journées d'études par des articles de presse qui généralement restituent les conditions de l'événement.*

*Ces rencontres constituent une opportunité d'informer et de communiquer les résultats des travaux de la Cour, soit sur des questions pointues relevant du thème du jour ,ou sur divers aspects généraux portant sur des préoccupations des participants.*

**LE BULLETIN DE LA COUR :**

*Le bulletin de la Cour « **COUR Infos** »est une publication d'information interne de la Cour des comptes ; il contient plusieurs informations sur l'activité des différents départements de la Cour mais aussi, souvent des articles de réflexion et de débats sur divers sujets ayant trait au contrôle. Bien que de portée interne, il arrive que sa diffusion déborde sur l'externe, chose impossible à empêcher, contribuant ainsi à faire connaître une partie de l'activité de la Cour.*

**LES INTERVIEWS ACCORDEES PAR LE PRESIDENT DE LA COUR DES COMPTES AUX ORGANES DE PRESSE**

*A la demande des organes de presse, le Président de la Cour des comptes accorde des interviews portant sur des sujets divers, tels que l'organisation et le fonctionnement de l'Institution, les méthodologies de travail qu'elle développe ou plus généralement sur les aspects généraux touchant aux finances publiques ou sur le contrôle. Ces interviews qui sont publiées par des organes de presse à forts tirages, constituent un instrument de transparence et de communication avec un large public constitué de lecteurs qui sont, ainsi, informés de l'activité de la Cour des comptes.*

**LES INSTRUMENTS ELECTRONIQUES:**

*Afin de mieux faire connaître au public les résultats de ses activités de contrôle, la Cour s'est dotée d'un **site web** qui donne une large gamme d'informations utiles sur l'organisation et le fonctionnement des différents organes et structures de l'Institution. Cet instrument d'information électronique est en phase de développement. A côté, d'autres instruments fonctionnent comme la **messagerie électronique** qui permet aux membres de la Cour des comptes de communiquer entre eux et avec les gestionnaires publics qui peuvent transmettre leurs réponses et les données demandées par voie électronique, ainsi que le **site intranet** de la Cour destiné aux échanges internes ,qui est très largement utilisé par les membres de la Cour des comptes pour des échanges conviviaux d'informations et d'expériences.*

**Conclusion :**

*La Cour des comptes entend mieux affiner sa démarche de communication en l'insérant dans une stratégie d'ensemble. Cette stratégie, dont les contours généraux sont précisés dans son **programme stratégique triennal** s'inspire des **lignes directrices relatives à la communication de l'INTOSAI de novembre 2010.***

# **L'interaction entre les Institutions Supérieures de Contrôle et les citoyens en vue d'améliorer la reddition des comptes publics.**

## **COUR DES COMPTES DE LA REPUBLIQUE DEMOCRATIQUE DU CONGO.**

La reddition des comptes devient une obligation démocratique dans la mesure où les ressources nationales sont publiques.

Les citoyens ont ainsi le droit de savoir si ces ressources sont bien utilisées par ceux qui ont la charge de les gérer.

En RD Congo, cette obligation est constitutionnelle.

L'article 173 de la Constitution stipule à ce sujet : et je cite ; « Le compte général de la République est soumis chaque année au Parlement par la Cour des comptes avec ses observations le compte général est arrêté par la loi ».

La Constitution a ainsi déterminé expressément le rôle que doit la Cour des comptes dans ce processus.

Pour permettre à l'Institution Supérieure de Contrôle de préparer les observations destinées Parlement, l'article 3 de l'Ordonnance -Loi no 87-031 du 22 juillet 1987, relative à la procédure devant la Cour des comptes stipule que « Les comptes doivent être produits au plus tard le 30 juin de l'année suivant celle à laquelle ils se rapportent ».

Bien que l'échéance du dépôt du projet de loi à la Cour des comptes n'a jamais été respectée, le Gouvernement s'acquitte chaque année de cette obligation ; ainsi les observations relatives à l'exercice 2009 sont en voie d'être déposées au Parlement.

Les observations de la Cour des comptes, Institution Supérieure de Contrôle, sont transmises au Parlement et publiées dans le Journal Officiel de la RD Congo pour être ainsi à la portée des citoyens.

Mais il faut reconnaître qu'au stade actuel de notre démocratie naissante, les citoyens n'ont pas la conscience politique suffisante pour s'intéresser aux problèmes de gestion de cet ordre.

La reddition des comptes publics reste, dans ces conditions, la préoccupation de la classe politique et d'une certaine élite.

Des actions spécifiques s'avèrent indispensables pour favoriser des rôles interactifs des citoyens dans la gestion de l'Etat et des ressources publiques.

Les efforts actuels de la Cour des comptes tendent à :

1. Demander au Parlement de jouer un rôle prépondérant ;

La Cour des comptes rappelle, avec insistance en premier lieu, au Parlement, constitué des représentants élus démocratiquement et tenu responsable en tant qu'autorité budgétaire, d'assurer la promotion des rapports de la Cour des comptes en général et de ses observations sur le projet de loi de reddition des comptes publics en particulier.

La Cour des comptes est convaincue que les débats parlementaires sur ses rapports permettront aux citoyens, habitués à les suivre avec attention, d'améliorer leur jugement s'agissant de la gestion de l'Etat en général et de la reddition des comptes de la gestion des ressources publiques en particulier.

2. Corriger ses propres déficits de communication et d'information ;

Au cours d'un sondage médiatique ayant ciblé l'homme de la rue dans la capitale congolaise, deux groupes ont semblé traduire l'opinion générale sur la Cour des comptes:

- Le premier est celui des citoyens qui ignorent l'existence de la Cour des comptes et son rôle véritable.
- Le deuxième est celui des citoyens informés de l'existence de l'Institution, mais qui estiment pour la plus part que la Cour des comptes n'agit pas assez pour envoyer les délinquants financiers

en prison et résoudre les problèmes de détournements des deniers publics ainsi que celui de la corruption.

Ces graves lacunes résultant de l'ignorance sont en voie d'être corrigées. En effet, la Cour des comptes s'ouvre de plus en plus aux médias par des interviews en langues nationales pour informer et sensibiliser les citoyens sur ces activités et sur ce qu'elle attend des citoyens notamment pour renforcer la lutte contre la corruption.

Par ailleurs dans le cadre des actions pour la mise à exécution de son Plan Stratégique de Développement à Moyen Terme 2010-2012, réalisé avec l'appui du Programme des Nations Unies pour le Développement (PNUD), un programme de sensibilisation des acteurs des Institutions politiques et administratives des Provinces et des Entités Territoriales Décentralisées, est en cours d'exécution. Les résultats sont très positifs pour la visibilité et l'image de l'Institution vis-à-vis des citoyens.

D'autres actions ont été entreprises en direction des organisations de la Société civile, plus à même de former des citoyens responsables, apolitiques et conscients que les ressources mieux gérées contribueront à l'amélioration du niveau du bien-être des citoyens.

Grâce à l'appui des partenaires, le Programme des Nations Unies pour le Développement (PNUD) et la Coopération Britannique (DFID), le Journal Officiel de la RDC imprime les rapports de la Cour des comptes rapidement et en quantité suffisante (jusqu'à 5000 exemplaires) ce qui permet à l'Institution d'assurer une distribution gratuite et une large diffusion des rapports de contrôle et des observations sur les redditions des comptes.

Ainsi outre les Parlementaires nationaux et provinciaux, les corporations professionnelles, les Universités, les confessions religieuses et les syndicats reçoivent nos rapports, à charge pour ces structures de sensibiliser leurs membres sur la gestion des finances publiques et sur l'importance de la reddition des comptes.

Ces actions sont décisives bien que récentes.

La Cour des comptes a ainsi entrepris d'exiger un rôle plus conséquent du Parlement pour la promotion de ses rapports d'activité et d'intégrer les citoyens dans son travail par ses actions de sensibilisation.

Elle espère vivement que les citoyens sensibilisés par ses actions s'impliqueront pour influencer sur ses activités et participeront à l'amélioration de la reddition des comptes.

Le chemin est encore long. Il faut encore beaucoup de volonté politique et des moyens pour que la Cour des comptes puisse agir de façon autonome et en toute indépendance.

Je vous remercie.

### Communication of specific information relevant to audits of citizens for the EFS

#### I. Legal Aspects.

In the historic event of one hundred and eighty six (186) years of the Superior Court of Auditors (TSC) of the Republic of Honduras, its first and last reform is recorded as follows:

The Constitution of the State of Honduras, of December 11, 1825, Chapter XIII OF THE PUBLIC FINANCE AND ITS ADMINISTRATION IN GENERAL, Article 92 states: There shall be a Court of Audit.

By Decree No. 10-2002-E, dated December 5, 2002, the Decree No. 224-93 of December 20, 1993, is repealed and the Law against Illicit Enrichment of Public Servants (Decree No. 301 of December 30, 1975); and the Organic Law of the Supreme Court of Auditors is approved, published in the Official Newspaper of the Republic of Honduras, "The Gazette", on Monday January 20, 2003, date when the Supreme Court of Auditors formally begins its functions.

The Organic Law of the Supreme Court of Auditors, Section Four Measures Against Corruption in its Articles 69 and 70 empowers the TSC and the public to contribute to legal, accurate, ethical, honest, efficient and effective administration of resources and assets of the State.

The Supreme Court of Auditors (TSC) in fulfilling its constitutional duty to oversee public resources and mindful of the need to involve citizens and social organizations in building a culture of participation and social control, applies as a tool the CITIZEN COMPLAINT, which allows the TSC to know firsthand the irregular acts committed by government officials and employees in the administration of state assets and resources.

#### II. Organic Structure.

The Administrative Act No. 2004-2010 of July 19, 2010, amended the Organic Structure of TSC, including the Citizen Participation Directorate in charge of the macro process of the organization and administration of the national network of Citizen Participation to strengthen the bond of institutional control with the social control.

At the same time it promotes citizen participation and control and monitoring of citizen complaints through the Department of Control and Follow up of Complaints responsible for the activities of reception, registration, evaluation and investigation of citizen complaints.

The Supreme Court of Auditors has three (3) Regional Offices, created to bring together the TSC with the public, they also comply with the activity of receiving and investigating the complaints that citizens submit to the TSC in the geographic area of their jurisdiction.

### III. Operation

The numerous cases of corruption that occur daily in the Public Administration in Latin America, suggest an obvious weakness in the design and implementation of monitoring and control models of public management.

This weakness led to states of the region to address this problem through the implementation of innovative strategies to curb administrative corruption, ranging from the creation of Presidential Programs to Fight Corruption, National and Local Commissions of Transparency up to institutional modernization with approaches that consider the citizen participation (Articles 69 and 70 of the Organic Law of the TSC), as a key input to ensure a substantial improvement in the quality of the management of the EFS.

The Citizen Participation Directorate depends on the Presidency of TSC, consisting of one (1) Sub Directorate and one (1) Department:

a. The Sub Directorate is responsible together with the technicians of the promotion of Citizen Participation in the two hundred ninety eight (298) municipalities of eighteen (18) Departments of Honduras, raising the sensibility and training the social organizations and citizens in general.

The process is done by providing seminar-workshop to social organizations and citizens in general, with the purpose that they allege irregular acts committed by public officials in the use and management of state assets and resources (Article No. 74 of the LOTSC)

b. The Department of Control and Follow up of Citizen Complaints (DCSD), responsible for investigating allegations of specific facts that citizens claim, the Citizen Participation Directorate investigates through the auditors of complaints investigation.



Results of the investigations developed by the TSC, the following responsibilities are made:

- Administrative
- Civil
- Criminal

The **administrative responsibilities** conclude with the payment of the penalties provided by the plenary of the TSC. If the fine is not canceled in the legal term established, it is transferred to the Attorney General's Office of the Republic, which must make the collection.

The **civil responsibilities** follow an administrative process within the TSC, which concludes with an administrative appeal. However, the officials responsible have the option to go to the Administrative Courts to request the annulment of the resolutions; process in which the TSC continues to intervene until the determination if releases or confirms the responsibility.

In both cases: the administrative process and judicial process and once confirmed the responsibility the records are referred to the Attorney General's Office of the Republic (lawyer of the State), which is responsible for its implementation.

**Criminal Responsibility:** if the TSC finds evidence of criminal responsibility, it transfers the case to the Public Ministry, notwithstanding that when the law so requires, continue to make investigations for the purpose of making civil liabilities.

Another strategy developed by the TSC, in their struggle to get closer and closer to the public, was sponsored by the World Bank in 2007 in the framework of the Project of Technical Assistance for Support for of Poverty Reduction-Credit IDA-3939-HO, under the Joint Financing Agreement No. TF-054176 called "Social Organizations Linkage to the TSC Auditor Process".

This strategy was developed through a pilot project that conducted eight (8) audits with citizen participation in the following areas:

- Health: Two (2) hospitals
- Education: One (1) Institute and a Regional Centre of the UNAH (CUROC)
- Municipal Mayors: Two (2) municipal mayors
- Environment: One (1) Regional Office of the Honduran Forest Development

Corporation (COHDEFOR), now National Institute of Forest Conservation and Development, Protected Areas and Wildlife (ICF).

- Infrastructure: abandoned stretch of highway from Gracias, Department of Lempira to San Juan, Department of Intibucá.

The experience of the TSC interested the Central American and Caribbean Organization of Supreme Audit Institutions (OCCEFS) and the Latin American Organization of Supreme Audit Institutions (OLACEFS), reason why at this time the World Bank will fund the replication of such successful experience in Central America and the Caribbean in the framework of which Honduras will be the model of this linkage process, given the excellent results obtained with the Pilot Project.

Finally, the TSC to bring together the public has a Web site, which features a **Citizen Complaint** link, which allows all Honduran nationally to formulate their own complaints.

Article 72 of the TSC Act establishes the duty to report irregularities committed by public servants in the performance of their duties. At the same time, it offers the state protection to those making the complaints.

The final reports of citizen complaints approved by the plenary of TSC are posted on the website, allowing the claimants and defendants to know the results of the investigations.

#### IV. Conclusions

Citizens are always a strategic ally and an important support for audits articulated, present actors in the community and know about the task and responsibilities of public officials, also the organized society in Transparency Commissions are observant of state investments in their municipalities and occasionally they develop social audits, which sometimes are inputs for auditors of the TSC.

#### V. Recommendations

Strengthen the bonds of communication with citizens, social organizations and local and national authorities, to continue straight, fighting corruption and the transparency in the management of public resources.

László Domokos  
President

## **21<sup>st</sup> century solutions in external and internal communication**

**The recently launched news portal of  
SAO**

13 July 2011

### **Should we change our communication method?**

2

We have to provide easily understandable, user-friendly news and publish them immediately.

Our target is to make our results and activities well-known.

To stretch the existing organizational frames is not a possible solution.

It is better to have a fresh, novel approach.



13 July 2011

## Innovative solution: the news portal



Realizing the importance of online communication and its potentials, we created a news portal in line with the official website of SAO.

### How to run a news portal?

- Pick up and prepare all the information.
- Create the process of immediate publishing.
- The whole organization has to change its attitude.

13 July 2011

## How to provide direct, immediate, first-hand information?



The operational centre is the communication team.

Departments, experts and auditors upload individually the edited news before and after the event, with pictures, ending the article with the name of the department and the writer.

We gave access for 10% of our employees to the uploading system.

13 July 2011

## Positive results inside of the organization

Employees have better relation to their job and professional activities.

The signed text creates a tight bond between the publisher and the organization.

They feel that their job is important and has a great value.



13 July 2011

## Main targets of the news portal

- To be the first source of our own news
- Give up-to-date, authentic information as swiftly as possible
- Set a good example for other public institutions
- Enhance transparency



13 July 2011

## Using this new communication tool

### we are able to

- publish more news, pictures and videos
- show the usefulness and the values of the auditors' activities
- decrease the distance between organization and citizens
- serve as a reference point for the press, the members of the parliament and the professionals



13 July 2011

## What does the news portal provide?

**On the official homepage:** information and documents which are laid down in acts and laws

### On the news portal:

Information in a vivid way

Reports about many events are available only here

Detailed and often updated news

Dynamic and continuously changing elements

More interesting topics

Illustrated with photos and videos



13 July 2011

## Train the participants

### Participant employees have to learn:

- How to upload news and pictures technically
- How to write and edit news
- How to choose the right information or event



*Giving more information to the public is a vital element of our successful functioning.*

13 July 2011

## Thank you for you attention

13 July 2011

**Identifying and Communicating the Value and Benefit of  
SAIs**

**Country Paper by  
The Board of Supreme Audit of Iraq**

**Presented**

**To**

**UN-INTOSAI 21<sup>st</sup> Symposium**

**Vienna, Austria**



## **Introduction**

Among the directing factors experienced by accounting profession throughout its development stages decades was the challenge of the lack of regular, streamlined, and lucid financial statements an auditee may present to the contrary of the factual events or related economic claims.

To ensure the fairness conspicuous of such statements, there should be, firstly, an effective internal control system to maintain the safeguard of entity's financial resources and assure accuracy of its financial statements, which would consequently convince the management and other stakeholders of reasonably spend and preserve the resources, underscore confidence and reliability of the statements, and ensure absence, detection, and remedy of errors and treating once they occur. Secondly, the existence of an external neutral independent efficient controlling body to audit and inspection of different activities based on pre-set standards and rules that represent the foundation or methodology for audit, their results, together with the results of internal control bodies' efforts, is the recognition whether the accounting information are correct and material errors free and finally reflect the fairness and clarity of the activity within a specified period of time and the financial position at the end of the period.

The importance and effectiveness of audit and control require willingness of the financial data beneficiaries to have credible, fair, clear and impartial information. It should be realized also that audit is a mean and not an end, aims to serve this end, due to spread and outbreak of manipulation cases that included all administrative and personnel levels, reasonable assurance of how the financial statements was credible and fair and of being professionally verified and presented to express the financial position and activity outcome clearly, must be provided.

Auditing, while developing, the target becomes more centered around neutral technical opinion on the extent to which the financial statements are fair and clear and how they express the financial position fairly as well as the outcome of activity, a shift has been made towards test audit which depends on well-grounded and strong internal control system. Many objectives now have been added to audit including, plans monitoring and follow up, identifying the

relevant realized objectives, evaluation of work results, audit of production efficiency and welfare of the public, and reduce audit risk since its impacts on customers or auditees are difficult to assess.

Regardless whether the audit was conducted in the public or private sector, the fundamental audit principles should be maintained. The difference will be in the objectives and scope of the audit, therefore it is useful in this paper to clarify the Iraqi BSA's definition and objectives that are legally stipulated. Moreover, conducting audits in public organizations require the auditor to take into his /her consideration the specific requirements and any other related legislations and regulations as well as the ministerial orders that affect the audit mandate, the auditor's freedom in proving the relative materiality, reporting manipulations and errors, and the form of the auditor's report as well. There is also a possibility that there maybe differences in the audit method and technique.

### **BSA's definition and objectives**

Since the first ever national rule in modern Iraq in 1921 and upon the issuance of the first Iraqi constitution, the legislative authority has endeavored to establish a supreme financial audit authority that is directly correlated to it and works on its behalf in auditing the activities of various state ministries and departments. The Iraqi BSA, founded under law no.17 of 1927, is a financially and administratively independent authority. It is a legal entity that contributes in consolidating the economy and the creditability of the Iraqi government. Under the BSA's in force law no. 6 of 1990 (amended), the BSA has been entitled to numerous mandates that support its administrative and regulatory independence in a way that help to fulfill its tasks and activities that BSA seeks to render to the authorities that are within its audit extent. The BSA's law regulates also its audit authorities.

Article (11/first) of the law provided a definition of the BSA as being (a legal independent institution that helps consolidate economy, effectiveness and creditability of the Iraqi government)

Article (4/first ) specified the auditees (public and state institutions that has the authority to dispose of public funds in terms of collecting, spending, planning , exchanging , trading , goods and service production ..... should be subject to financial auditing ).

**As it is stipulated in article (2) of the above mentioned law, BSA's tasks and objectives are as follows:**

First – Control and audit the accounts of the auditees and verify proper implementation of the financial laws, regulations and rules, and has to include:

- a- Examine and audit transactions of public expenditure to ensure their integrity and that they do not exceed the allocations set for them in the budget, the use of public funds for their intended purposes and not wasted or abused as well as evaluating their revenues.
- b- Examine and audit transactions of assessment, asserting and collecting public revenues to make sure that the proper procedures are being correctly applied.
- c- Express an opinion on statements and reports related to the works results and the financial status of auditees and to decide if they were organized in accordance with the legal requirements and approved accounting principles and rules, and reflect the auditees' financial status, the set investment incomes as well as the activity result .

Second – Performance audit and control in accordance with the provisions of this law.

Third – Provide the technical assistance in the accounting and auditing areas and their related administrative and regulatory aspects

Forth – Publish the accounting and audit systems based on the internationally accepted accounting and audit standards and the best practices in cooperation with the Commission on Public Integrity in order to constantly improve the rules, practices and standards applicable to management, accountability and public funds audit of Iraq.

Fifth – Reveal, through financial and performance audit, evidence of corruption, fraud, waste, abuse, and inefficiency in issues related to receiving, spending and using public funds.

Sixth – Investigate and report on matters related to spending efficiency and public funds use and as formally required.

Seventh – Refer all claims or evidence of corruption, fraud, waste, abuse or inefficiency of spending and using public funds to the related ministry's Inspector General or directly to the Commission on Public Integrity.

Eighth - Impose regulations and procedures to fulfill its work as a supreme audit institution in Iraq.

BSA fulfills its above mentioned duties and objectives in the field through its audit teams within the auditees, as BSA prepares a plan each year (the annual plan) to accomplish its duty as a supreme audit institution in Iraq. The plan must describe and comment on the following:

- 1- All financial and performance audits expected to be conducted next year.
- 2- Cooperation fields with the Commission on Public Integrity or the ministries' Inspectors General.
- 3- Any other topic that BSA considers essential to achieve transparency, accountability and efficiency.

**The Board's role in identifying and communicating the value and benefit of the audit institutions as a supreme audit institution in Iraq:**

BS's main objective is to protect public funds from being abused and provides technical assistance to the auditees in accounting and control areas and the related administrative and organizational matters to improve their performance. BSA used protective audit to conduct its various duties especially under the exceptional circumstances that Iraq went through in light of its available expertise, work methodologies, relied on its legal authorities and guided by the international, regional and Arab professional organizations standards and guidelines to reveal the violations and communicates benefit to the auditee. The next topics will include some of those matters, clarifying the aspects of the measurement of quantitative impact of the audit observations, diagnosed through the procedures taken by BSA or the related authorities:

## **1- Promoting the capacities to handle the external environment:**

BSA was keen on making its various audit reports (such as financial statements audit reports, periodical reports, performance audit reports and inspection visits reports) clear and written in a constructive and objective language, and should be supported by in force legal and legislative texts and sufficient evidence. BSA was keen that its reports include the suggestions and recommendations to help the auditee in making the necessary modifications in a timely manner.

BSA issues many audit reports referred to the related authorities and as detailed below:

- a- The general annual report, which is referred to the Parliament, includes the BSA's opinion concerning the whole financial and economic status of the country and a summary of the aspects of deficiencies and irregularities diagnosed by BSA, its work process, problems and obstacles faced and how to overcome them, the observations concluded from the BSA's reports on the activities of the related institutions and entities whether these reports were periodical, final or special.
- b. Reports on the level of entities: Such reports on the audit and control results are prepared and conducted by BSA according to usual annual programs and plans in accordance with BSA law No. (6) (1990) (amended), rules and customs of audit profession to state opinion about the works results of the fiscal year subject of the report. These reports are presented to the parties concerned. They could be classified in to the following:
  - Final statements report (the external report).
  - Works result report (Internal report).
  - Inspection visits reports.
  - Specialized performance audit reports.
  - Performance efficiency audit reports.

- Control over execution of public contracts and their award procedures reports.
- c. Special reports: These reports are prepared when BSA is assigned to special and specified tasks by governmental high level's authorities or when it initiates studying some phenomena, practices and legislations related to public interest including the results of these works in its report, or when there is a necessity to issuing special report on any of the important matters and points discovered without waiting till the completion of control and audit.
- d. Final Financial statement of the Republic of Iraq: Pursuant to item (6) of section (11) of financial management and public debt No. (95) for 2004, BSA issues an audit report on the final financial statements of the Republic of Iraq, in which it states observations, qualifications and its final opinion on the final financial statements its correctness, clarity and fairness as they reflect the whole status of the Republic of Iraq's rights and commitments for the specific year.
- e. Various reports

In addition to the aforementioned, BSA follows up audit reports of DFI (Development Fund for Iraq). Also, it audits and controls reconstruction projects executed by US contracting office funded by Iraqi money. Moreover, BSA audited the donors' projects approved by reconstruction strategic body through which many observations on contracting methods, advertising, execution, quality of services rendered were recorded and referring the reports to the Ministry of Planning and the concerned ministry in addition to auditing projects of US grant on the level of the ministries and governorates on which reports were issued.

## **2. The Reports' Follow Up Procedures**

Through the aforementioned reports, many phenomena that negatively affect public fund or abusing it are diagnosed; thus, out of BSA legal

responsibility and duty, it follows up these reports and takes necessary procedures to clear irregularities and correct deficiencies reflected by these reports. BSA has set a specific mechanism to follow up them and is represented by the following:

- a. Presenting the report that specifically includes audit results to the concerned administration which was previously discussed with it before its issuance setting up a specific period of time for the administration to clear and overcome the observation.
- b. Briefing the concerned Minister with the most important observations requesting him to instruct the related administration to dedicate efforts to clarify these observations within the specified period.
- c- In case of the specified period stated in the report expired, and no reply has been received related to the observations, BSA reiterates its request, then it refers the report to higher authorities to which the administration subject of the report is related, reaching to the General Secretary of the Council of Ministers.
- d- Follow up the correctness of clearing the observations stated in BSA's reports, the integrity of corrective procedures, and mentioning this matter within consequent reports.

### **3- BSA's role in administrative development**

SAIs' laws and executive declarations all over the world include provisions of follow up the implementation of laws, declarations and administrative decisions issued to organize the auditees work. Moreover, follow up executing state's plan; audit its performance in a way that complies with modern era and concepts for administrative methods. Consequently, SAIs should be acquainted with these methods, to be capable of referring their audit reports to the legislative and executive institutions appropriately and executing them.

BSA's essential duties to achieve administrative development can be summarized as follows:

- a- Analyzing the role, functions, work systems and financial resources of state's institutions and tasks assigned for.

- b- Reviewing legal aspects that determine institutions' authorities and evaluating appropriateness to perform their duties.
- c- Evaluating effectiveness of institutions comparing with their adopted laws, responsible officials and limit of independence of political pressure.
- d- Developing the skills of the SAI and state institutions' staff through educational and training courses.
- e- Reviewing governmental units' framework, their administrative practices and preparing necessary recommendations to be introduced to these frameworks.

#### **4- BSA's role in raising performance of state institutions**

BSA's role and its effective contribution in administrative development could be summarized by raising organizing level of auditees, simplifying work procedures and methods and improving quality in an essential field which is human resources development, as follows:

- a- Contribution in developing laws and regulations, reviewing their application and current circumstances in order to renew and pertain these laws and regulations for achieving efficiency and sufficiency of the general organizing of those units.

Through the results of audit and control work, BSA has indicated a number of observations that specified the following aspects:

- Specifying the lack of laws that organize the work of some state entities.
- Irregularities in applying financial management law No. (95) of 2004 and instructions of annual budget execution.
- Indicating encroachment cases on state property.
- During the recent years, BSA has studied the valid laws, regulations and instructions, specified many loopholes and defects which could be used in passing corruption cases, suggesting appropriate solutions to be referred to the executive and legislative bodies to take the necessary procedures. Moreover, BSA has given opinion on draft laws, regulations and instructions referred to it in the recent years, especially those which are related to the financial and accounting aspects.
- b- Contribution in developing organizational charts of auditees and clarifying the extent of availability of main elements of management within these charts, as a study of this matter has showed that a number of ministries and other administrations made changes on their administrative charts represented by creating new managements or amending some



managements to be General Directorates instead of General companies without getting formal approvals of higher authorities or ministry of finance being the authorized body which enact these amendments, this led to the existence of unplanned and uncalculated employments.

- c- The Board of Supreme Audit contributed in developing the job description of state through consideration adopted description, clarifying the extent to which it is connected with organizational charts and determining the required qualifications to occupy them, this aspect is considered important in facing job inflation, a base of planning labor forces and ensuring stability of the conditions of workers which leads to rise production rates.
- d- In the field of simplifying work's procedures and methods, and improving its environment:

This aspect depends on findings of studies concerning the analysis of administrative work to know in detail its stages, procedures and methods adopted to perform the activity and achieving its goals in order to simplify the procedures, developing the adopted methods, improving level of performance and saving efforts and cost. it is possible to determine the most important two aspects that BSA focused on during the last period in this respect in addition to its tasks which include control, financial and performance audit, as follows:

### **First \_ The Role the Board of Supreme Audit in evaluating the internal control systems**

Launching from commitment of Board of Supreme Audit to present technical assistant for state administrations, BSA prepared a guideline for internal audit units aiming to assist these bodies to perform their tasks efficiently and effectively to avoid abusing resources and properties. Moreover, BSA examined and evaluated the internal control systems in the ministries and administrations not related to a ministry. The findings of examination and evaluation have produced a number of significant observations which have an influence on effectiveness of the system and they have been reported to offices of ministers according to detailed reports and all reports have been discussed through holding separate meetings for these bodies attended by the inspector General

and officials of internal control, the detailed report about this respect has been sent to General Secretariat of the Cabinet.

## **Second: considering costs system in self- financing administrations**

Due to the effective role of this system in providing the management with information and analytic detailed data about all the productive departments in the company which enables it to evaluating the performance of these departments and know the participation of each one as a result of its activity, BSA examined and audited the nature of these regulations and for sample of self- financing administrations from different sectors like agriculture, industry, transportation and communication, buildings, services and education. The findings of examination have produced a number of defects which were showed in a detailed report including observation and recommendations required to develop these regulations.

### **- Promotion human resources**

Providing scientifically and practically, qualified human abilities, is considered a main component to rise performance level of state units, and we cannot loss them even though the state bodies was provided with techniques, technological means and new administrations, BSA realized this fact and organized training courses for state employees in different area, upon the request of ministries and other bodies, as well as preparing plans for annual training courses, which include programs and axes as needed by state bodies and according to functions and specialties, aiming to qualify and train employees, and they are informed by these plans to assist directly in developing public sector and to progress performance and improve the quality of rendered services.

## **5- Setting up and developing adopted accounting systems of self and central financed units:**

### **a- Updating the Unified Accounting System:**

BSA has formed a committee to study and update the unified accounting system adopted by economic activities units according to comprehensive view of economic situation, developments in accounting function and international

accounting standards. The committee has depended in its work on suggestions and opinions of academics and staff at economic units in the public sector. It has applied most of suggestions received as appropriate to Iraqi accounting environment.

**b- Creating accounting system for municipalities:**

In order to organize and unify the accounting work among several formations of municipal offices, BSA has formed specialized committee of BSA staff with experience and speciality. The committee has prepared an accounting system related to municipalities that set up a plan to apply it and to train state offices employees on application mechanism.

**c- Costs systems:**

Due to the importance of ensuring good and effective costs system under accounting system adopted by all self financed companies and administrations in such a way that contributes in reaching to costs' reports which enable the management and other parties to make administrative decisions related to production, pricing, selling and profit margins according to scientific and objective bases, the Board of Supreme Audit has prepared a study concerning the cost system in self financed administrations. An audit program, with questionnaire form, has been prepared and applied in economic units which are subject of BSA audit. Recently, BSA coordinates with auditees to update cost system as appropriate with their activities' nature and specification.

**d- Studying the financial information management system and its divisions:**

The financial information management system was, its divisions and accounting guideline was studied by BSA. It has also been studied the method of financial statements presentation according to state's new accounts guideline and the proposed model. The financial statements of the Ministry of Education Head quarters for 2007 have been chosen as a sample to apply the model. The Ministry of Finance has been informed with the findings of application and specified observations concerning the system.

**6- Adopting standards and indicators of performance evaluation of state institutions:**

### **a- Indicators of performance audit of state institutions**

Due to the importance of units' performance measurement of different kinds and to identify the activities' efficiency, effectiveness and economy, BSA has prepared a guideline that included indicators and standards of performance audit including joint and professional indicators according to activities and was circulated to all state entities. A committee headed by BSA and membership of two representatives from the Ministry of High Education and Scientific Research and the Ministry of planning has been formed to undertake the study of indicators of specialized sectors performance audit. The committee has submitted several recommendations to the Secretariat General of the Cabinet/ the Directorate of committees' affairs.

In the light of that, the general secretariat of Cabinet / Directorate of Committees Affairs issued circulation to all ministries and authorities not related to a ministry to form central committees at the Headquarters of each entity which undertake preparing indicators and standards of specialized performance audit and according to the nature of each entity's activity, or managing and naming representative in order to discuss the indicators which are prepared by the main committee formalized pursuant to the order mentioned – above ; the committee still holding meetings to discuss the indicators prepared by central committees to determine their conformity with it's activities and appropriateness for the nature of it's works .

### **b- Performance audit of Inspectors General Offices**

The quality of performance of inspectors general offices have impact on the quality of work inside concerned ministry. In order to determine on the targets and tasks of office and it's clarity, requirements of administrative and financial organizing and appropriateness for the office activity, in addition to the utilizing of available powers and effectiveness of achieving office targets a program was prepared specialized in testing the work quality of these offices, moreover were set a group of indicators specialized in measuring the offices performance applied by specialized auditing bodies in BSA to evaluate the performance of these offices and reporting on evaluation findings, in addition to form committee for study and evaluate the reports related to findings of quality

control procedures and performance of inspectors general offices in the ministries and non-ministerial authorities and providing the final conclusions concerning it to issue them in final copy.

## **7- Contribution in coping with latest developments and**

### **requirements of accounting work:**

#### **a- Partnership contracts:**

BSA has studied the partnership cases and the mechanism of transfer the factories of Iraqi Cement Company to the private sector in order to rehabilitate its production lines, and entries required to be registered in the records of Ministry Of Industry And Minerals according to the partnership principle and obtaining full manufactured quotas in favor of ministry's companies concerning the received quantities of cement at the cost price and company's quota of production free of charge, also the entries of the fixed assets of these factories. The Ministry Of Industry And Minerals was addressed concerning these entries.

#### **b- Treatment of War Damages**

As a result of great damages that occurred for most of operating companies and damages of their assets whether in whole or in part, the BSA endeavors to set up a mechanism to treat or write off those damages in the records. In the light of BSA's suggestions, a central committee was formed that undertook auditing of statements submitted by different ministries and administrations concerning the damages and approving the proper statement which are prepared by ministries, administrations not related to a ministry and governorates. According to the findings of the committee; the Cabinet issued decision which include authorizing the concerned minister, Minister of Finance and central committee to write off assets in specified limits for each one.

#### **c- Requirements of Financial Statements Preparation :**

In order to unify bases, policies and disclosure of information in correct and unified way within financial statements prepared by all state units and in such a way that ensures applying proper methods in preparing financial statements, the ministries and administrations not related to a ministry are informed annually before the beginning of the fiscal year with the requirements of preparation and

at the level of each account of the statements' accounts, in addition to the requirement of preparing management report and letter.

#### **8. Activating the contributions of BSA in support and develop the educational system:**

- a. Preparing a study in order to equate the highest degree in the specialized field, whether from the Arab Institute inside Iraq or outside, or from universities and other foreign institutes officially recognized with the certificate granted by the Higher Institute for Accounting and Financial Studies and submitted several proposals for the purpose of the equation to the Ministry of Higher Education and Scientific Research.
- b. Contribution in the meetings of specialized sectors committees to develop the curriculums for the students of the Management and Economic College and the curriculums of Vocational Education Institutes.
- c. Financial and technical support for the conferences, workshops, and seminars held by the specialized colleges, and institutes in Baghdad and the governorates.
- d. Training the students of charter accounting department in four stages of the Higher institute of financial and accounting studies annually within the audit teams for six months in order to increase their experiences and field skills in the control and audit field.

#### **9. The role of media to disclose the irregularities**

BSA seeks to provide its services as councilor and adviser in order not to avoid any mistakes in the concerned institution. BSA adopted the preventive control approach as a basic method in its work as shown in the above paragraphs, without neglecting to give hints to the offenders on the possibilities of using the media as one of the maximum mechanism for the transparency of the statements. BSA has a website, it publishes some results of audit that reveals some aspects of defect and irregularities that took place in the entities subject to its audit that is discovered, the reports of specialized performance audit that represents the performance audit of specific activity related to (health and educational) services, and some of the reports of overall performance audit, in

addition to the disseminate of all the issued evidences and programs. BSA also publishes some of its activities through the newspapers and satellites channels.

### **The Conclusion**

The legal and constitutional enhancement of SAIs independence and impartiality is the main pillar in the implementation of its tasks and work. This is confirmed in the Lima's declaration that the SAIs can fulfill their specializations effectively and satisfactory if they were independent from the entities subject to their audit, have protection from the external influences surrounding, and that is stated in the state constitution. This is confirmed by the Board of Supreme Audit during its work with entities subject to its audit through preparing the clear and simplified evidences, procedures, instructions, and standards that covers all the activities and areas of work and finds a mechanism to transfer the knowledge and development in the work to those entities that contributes in raising and improving the work efficiency continuously to serve them and the other entities.

**Interaction between the SAI and Citizens**  
**INTOSAI SYMPOSIUM**  
**Country Paper**  
**July 13-15, 2011**  
**By: Haser Hainrick**

**Background:**

The Federated States of Micronesia (FSM) has a population of 110,000 spread out across 3 million square miles of the Pacific Ocean, just north of the equator. The political institutions of FSM are built upon US models. FSM is an independent country in free association with the U.S. The country consists of four states, Kosrae, Pohnpei, Chuuk and Yap. Travel among the states, one must travel by plane or go on a ship to get to the other states. FSM is Independent Sovereign Nation and a permanent sitting member of the United Nations. FSM receives majority of its funding from the government of United States of America through the agreement of the Compact of Free Association between U.S and FSM and uses the U.S dollar as currency. The Compact was started in 1986 and lasted for 15 years, now being amended for another 20 years after renegotiations between the two countries.

**FSM Office of National Public Auditor (SAI)**

Under the (1979) FSM Constitution Article XII Finance Section 3. (a) The Public Auditor is appointed by the President with the advice and consent of Congress. He serves for a term of 4 years and until a successor is confirmed. (b) The Public Auditor shall inspect and audit accounts in every branch, department, agency or statutory authority of the national government and in other public legal entities or nonprofit organizations receiving public funds from the national government. Additional duties may be prescribed by statute. (c) The Public Auditor shall be independent of administrative control except that he shall report at least once a year to Congress (d) The Congress may remove the Public Auditor from office for cause by 2/3 vote. In that event the Chief Justice shall appoint an Acting Public Auditor until a successor is confirmed.

The National Public Auditor oversees two divisions and they are the Audit Division and the Compliance Investigation Division (CID). The Office has two different locations, the main headquarters situated in the State of Pohnpei and a satellite office in the State of Chuuk. SAI's mission states that "We conduct audits and investigations to recommend improvement in government operations, efficiency and accountability for the public's benefit." Our audits and investigations are prioritizing within the public's interest.



Interaction between SAI and Citizens:

### **1. Reports and Publication**

One of the means of interacting with citizens is through our SAI's reports and publications. This is where our Audit Division distributed audits reports which highlighted the audit findings and recommendations and the corresponding positive results in operations as a result. Our audit reports are directed to the citizens, media, office website, and through our report distribution list. For example, we are monitoring the conversation about our office in the media arena. We keep our audit reports simple and easy to read and understand. We also hold exit conferences with the Auditees where we discuss the draft findings and recommendations to ensure that all is understood by providing their corrective action plans on how to resolve the weaknesses reported in the audit.

Our Investigation Reports are referred to the FSM Department of Justice (DOJ) based on case referrals which resulted to filing at the court system for conviction and sentencing. Some of our investigative findings are administrative which resulted to restitution and adverse action. Our Investigation Reports are not disclosed to the public, only when it is filed in court.

SAI's Annual Report highlighted the value, contributions, services which our office contributes to the public through audits and investigation. The Annual Report basically highlighted yearly activities of the offices which are also provided to the public and citizens.

Our hotline program is managed by our CID where we receive tips and complaints on a 24/7 basis. We advertise widely throughout the FSM so citizens can report suspected fraud activities either anonymously or openly. The hotline program provides us a great number of complaints that we can initiate investigations and audits. Additionally, we have a web-page where citizens can also submit their complaints online.

### **2. Assistance and Collaboration:**

Our SAI also provides and receive assistance and collaborations both on a regional and international scale. We are assisting all the other SAI's in our country for capacity building and information sharing. We are a permanent and strong member of the Association of Pacific Islands Public Auditors (APIPA). APIPA is established as an organized body to act as one voice in support of the goal of promoting efficiency and accountability in the use of public resources of member jurisdictions and a forum to share ideas, experiences, and concerns and identifying solutions. We provide assistance and collaboration with our donor agencies (US Office of

Inspector General) which are very vital so they know how we are spending the money, especially sharing of information and capacity building. Our CID division has a Memorandum of Understanding with the FSM DOJ to support criminal investigation and litigation on financial fraud. Our CID is also a member of the Joint Law Enforcement Association or Head of Law Enforcement Association. The Association's purpose is to provide more effective coordination and communication among all law enforcement agencies of the four states and National Government of FSM.

### **3. Fraud Awareness Program:**

Our latest instrument of interaction with our citizens is from our newly launched Fraud Awareness Program (FAP). The FAP aims and objective is basically to promote fraud awareness and preventive outreach in the FSM. This is also part of doing proactive work instead of reactive. A presentation type forum conducted by the CID to go out and do public education to government officials and employees, students and the general public about the roles and responsibilities of our office and the manner in which we perform our duties and responsibilities, in addition to educating them about the magnitude of fraud and its impact on government operations and where to report these suspected activities they may witness. The program also includes disseminating of promotional tools such as brochures, hotline cards, banners, key-chains, pens, t-shirts which are distributed to the participants during the presentation. There is also a question/answer session after each presentation where the participants were given the chance or time to question the program and provide feedback to CID by completing an evaluation form.

The FAP was launched back in 2009 where our SAI was able to capture around 1300 participants from all the four states. The feedbacks from the participants were very positive toward the program. Majority of the participants stated that the presentation was beneficial and should be conducted annually. Some of them claimed it's an eye opener and the first time for them to hear about it and very worthwhile. The feedbacks from the participants assist us to measure and track how the public and our stakeholders perceive us and what they want from our organization. One of the objectives is to also educate students in high school and college so they can be aware of what's going on within the government, as they will be the future leaders of our Nation. This is part of our preventative work to cultivate a culture against fraud.

### **Conclusion:**

In the end, all three methods of reporting and publications, assistance and collaboration and the fraud awareness program are ways of interacting with public and government whom are the citizens which is an essential part of our role to promote good governance, transparency and accountability in government operations and activities. It is also enhancing public confidence and trust in government. The FAP interaction is an instrument for the government and the citizen's to work together to control and prevent fraud in government. Lastly, these activities will encourage or inform legislative change.



## REPUBLIC of PALAU

Office of the Public Auditor

P.O. BOX 850  
KOROR, PALAU 96940  
TEL: (680) 488-2889  
FAX: (680) 488-2194  
HOTLINE: (680) 488-5687  
E-MAIL: palauopa@palaunet.com

### **21<sup>st</sup> UN/INTOSAI Symposium, Vienna, Austria**

#### **Palau SAI Country Paper on “Effective Practices of Co-operation between SAI and Citizens to Enhance Public Accountability”**

On behalf of the Pacific Association of Supreme Audit Institutions (PASAI), I want to thank you for the invitation to participate in the 21<sup>st</sup> UN/INTOSAI Symposium on the Theme “Effective Practices of Co-operation between SAI’s and Citizens to Enhance Public Accountability”.

The Republic of Palau is an independent island nation located in the south-western Pacific Ocean. The Republic exercises the democratic principles of government with an elected president and members of a bi-cameral legislature. Palau has a land area of 171 square miles (444 square kilometers) with total population of 20,796 (2009 estimate). Presently, Palau’s political status is covered under a Compact of Free Association with the United States of America. Majority (70%) of Palau’s population reside in Koror, the main commercial and business district. The country has two (2) main print media (newspapers) and two local cable news networks that broadcast local and international news, in addition to major cable news international networks (i.e. CNN, BBC, etc.).

While the Republic of Palau's Office of the Public Auditor (OPA) has not established a process to build cooperation directly with citizens in dealing with audit issues, it does publish its audit reports in local newspapers (2 media outlets), which provide citizens access to audit issues and related information. Although audit reports are not published verbatim, the title of the report is usually published together with the major findings and recommendations in the report. One of the downside to this approach is the potential for the author to misquote the report or misinterpret the data and information. Another shortcoming is that the report is not published in its entirety and therefore the issues that are published are those the author thinks are important, not necessarily the reader. The local cable news networks also broadcasts audit issues when they arise, especially when issues stir local debates.

The other outlet where citizens can access the audit information is the Public Library, which the OPA provides copies of audit reports to. Again, the limitation with this process is that only those who hold a library card can have access to audit reports. In addition, the OPA provides copies of its audit reports to a government agency, Bureau of Domestic Affairs, which should be availing to the public access to the audit reports. The OPA also provides copies of its audit reports to local Non-Government Organizations (NGOs. i.e. Palau Chamber of Commerce). The Public Auditor has previously worked with the Palau Chamber of Commerce to discuss audit issues dealing with government procurements. The OPA is presently working with the Chamber of Commerce to devise a working

relationship that can be used to address government procurement issues (audit findings) that affect local businesses.

At the time of drafting of this paper, Palau's Office of Public Auditor is negotiating with a computer company for the design and creation of an OPA's Website. The OPA plans to use the Website to publish its audit reports, which the public will be able to access. The Website also will be used to host a Hotline for the public to report suspected illegal activities and other issues. The Website will also serve as a host for information regarding regional and international best practices on fiscal matters, policies and procedures, technology updates, training opportunities, etc. For the time being, citizens interested in a particular audit report can request a copy of the report from the OPA for a fee (duplication).


In recent months, the Office of the Public Auditor received a grant from the United States Department of the Interior to conduct a Fraud Awareness Outreach Program. The Office of the Public Auditor of the Federated States of Micronesia (FSM) conducted the initial pilot program, which involved citizens (and students in local schools) from all facets of FSM community, and proved quite successful. The Palau OPA plans to conduct a similar fraud awareness program in the Republic of Palau to educate the public (citizens) on the effects of fraud on government.

The Office of the Public Auditor is very interested to learn of new ways to involve citizens in the dissemination and cooperation on audit issues which will lead toward

increased transparency and accountability in government. In this context, we look towards the 21<sup>st</sup> UN/INTOSAI Symposium for guidance, assistance, and partnership in improving effective practices of cooperation between SAI and citizens to enhance public accountability.

In closing, I would like to, once again, thank the INTOSAI for the invitation to participate in this year's symposium and all the delegates for sharing the information and the discussions.

Respectfully submitted by,

A handwritten signature in black ink, appearing to read 'Satrunino Tewid', is written over a large, light-colored oval shape.

Satrunino Tewid  
Acting Public Auditor  
Office of the Public Auditor  
Republic of Palau

# COMMUNICATING PUBLIC MONEY

Nina Furman, Court of Audit  
Republic of Slovenia

## OUTLINE

Constitution: the highest body for supervising all public spending

Independency

Regularity and performance audits (any user of public funds)

Over 4000 potential audited bodies

The reputation of public sector is in close connection with sound financial management

Rising media interest of audit findings

## WATCHING OVER PUBLIC MONEY

Mission: inform the public about important audit findings

Were the public funds appropriately protected?

Was the use of funds by Government, local authorities and public enterprises regular and effective?

## WATCHDOG

CoA is responsible for auditing government income and expenditure, act as a watchdog over financial integrity and the credibility of reported information.





## **MEDIA AND PUBLIC ARE THE CoA'S STRONGEST ALLIES**

Building media trust on openness,  
transparency and visibility

All audit reports are public – published on the  
Website

Preparing short easy reading abstracts on  
audit findings for all audit reports

Web-publishing: best practices, opinions on  
public finance issues, news

PR tools: You-tube channel, referring sites

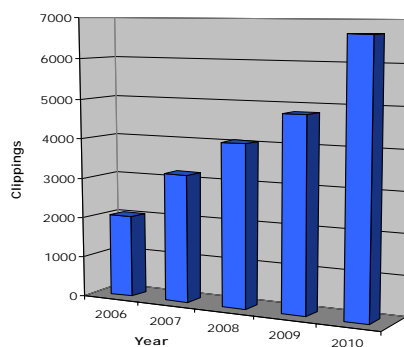
## **COMMUNICATING THE SAVINGS**

2006 CoA started communicating savings:  
3 CASE STUDIES

From 2006: the rise of media clippings

2007 CoA started prevention campaign in local  
communities, further rise of media clippings in  
regional media

## EVALUATING OUR COMMUNICATION IN MEDIA



\*2011 (until the beginning of July over 5000)

## EVALUATING PUBLIC RESPONSE – REFERRING SITES



# EVALUATING PUBLIC RESPONSE – REFERRING SITES

RAČUNSKO SODIŠČE  
REPUBLIKE SLOVENIJE

## Referring Sites

Jun 1, 2011 - Jul 1, 2011



Referring sites sent 823 visits via 90 sources

Site Usage		Goal Set 1		Views	
Visits	Pages/Visit	Avg. Time on Site	% New Visits	Bounce Rate	
<b>823</b>	<b>3.13</b>	<b>00:02:03</b>	<b>52.73%</b>	<b>60.02%</b>	
% of Site Total: 5.75%	Site Avg: 3.11 (0.51%)	Site Avg: 00:01:29 (38.30%)	Site Avg: 58.13% (-9.28%)	Site Avg: 61.68% (-2.69%)	
Source	Visits	Pages/Visit	Avg. Time on Site	% New Visits	Bounce Rate
1. web.vecer.com	262	1.94	00:01:19	73.81%	62.30%
2. google.si	68	3.54	00:02:38	60.29%	60.29%
3. facebook.com	61	2.80	00:01:50	9.84%	73.77%
4. portal.zag.si	61	1.82	00:01:04	57.38%	73.77%
5. google.com	43	4.93	00:06:53	23.26%	37.21%
6. gov.si	29	5.00	00:01:14	17.24%	48.28%
7. istaknik.gov.si	29	3.38	00:02:52	72.41%	65.52%
8. mf.gov.si	27	6.33	00:03:48	22.22%	37.04%
9. forum.racunovodja.com	19	6.58	00:03:32	76.95%	31.58%
10. onko-lsi	18	2.17	00:00:55	44.44%	44.44%

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# **SWAZILAND**

## **OFFICE of the AUDITOR GENERAL**

### **COUNTRY PAPER on COMMUNICATION between the SAI and CITIZENS**

#### **COUNTRY HISTORY BACKGROUND**

Swaziland, officially the Kingdom of Swaziland (*Umbuso weSwatini*), and sometimes called Ngwane or Swatini, is a landlocked country in Southern Africa, bordered to the north, south and west by South Africa, and to the east by Mozambique. The nation, as well as its people, are named after the nineteenth century king Mswati II.

The Kingdom is a small country, no more than two hundred kilometers north to south and one hundred and thirty kilometers east to west. Today, the population of slightly over a million people is primarily ethnic Swazis whose language is siSwati, though English is spoken as a second language.

The country gained independence in the year 1968. Swaziland is a member of the Southern African Development Community, the African Union, the Commonwealth of Nations and the United Nations. The head of state is the king, who appoints the prime minister and a small number of representatives for both chambers of parliament. Elections are held every five years to determine the majority of members of parliament's House of Assembly who represent fifty five constituencies at national level. The Auditor General obtains mandate from the Audit Act of 2005 and a new constitution which was adopted in the year 2005.

Swaziland's economy is dominated by the service industry, manufacturing and agriculture. Some seventy five percent of the population are employed in subsistence farming, and sixty percent of the population live on less than the equivalent of US\$1.25 per day. Swaziland's main trading partner is South Africa, and her currency is pegged to the South African rand.

#### **INTRODUCTION**

The organizations INTOSAI and AFROSAI-E to which the Swaziland SAI is affiliated to emphasize the importance of stakeholder communication. The INTOSAI has come with a standard on communication which states that there must be communication of information to public authorities and the general public through the publication of objective reports. It states that there must be extensive distribution and discussion, and enhances opportunities for enforcing the findings of a SAI. It further states that the reporting should be objective, clear and easily understood. The AFROSAI-E has developed a communication handbook to assist

their SAIs to develop a communication policy, strategy, procedures and plan for internal and external communication. These organizations are emphasizing the importance of strengthening communication with stakeholders. One writer by the name of Sarah Reuben states that “the importance of strengthening communication with stakeholders is no longer a theory, but it is a reality and a challenging issue”.

Hence as an SAI we have realized the importance of communication and we are in the process of formulating a communication policy.

## **COMMUNICATION WITH PARLIAMENT**

The Office of the Auditor General communicates with parliament through meetings, memoranda, e-mail and telephonically whenever there is need for interaction. The law also allows the Auditor General to communicate with the Speaker of parliament’s House of Assembly to request for funding of audit work whenever the funds that are allocated by the Finance Ministry are insufficient. The Auditor General has not so far solicited parliament’s assistance for funding of audit work.

The report of the Auditor General is presented to parliament through the Speaker of parliament’s House of Assembly annually by the Minister of Finance usually in February which is the last but one month of the Swazi government’s financial year. Usually the Auditor General invites all media houses to his office for an overview of the report as well as to avail copies of the audit report to each media house. Other stakeholders such as former members of parliament, former Auditors General and other partners are given copies of the audit report. The document is also published in the government’s website. Members of the media include a government owned radio and television station, two independent daily newspapers and other private owned publications including a monthly magazine .

However, the forum does not scrutinize the details of the audit report but is also used by the Auditor General to encourage the media to attend the ensuing sittings of the Public Accounts Committee which commence once the report has been tabled in parliament. It is worth mentioning that it is common occurrence that news headlines are dominated by extracts from the audit report during this period and the following weeks. Swazi citizens are able to make comments on the audit report through writing to print media editors as well as making telephone calls to the radio station during a program that covers the so called “hot news”.

## **THE PUBLIC ACCOUNTS COMMITTEE**

The report is then debated by a parliamentary sub-committee, the Public Accounts Committee (PAC) after taking into consideration the previous year’s PAC report. The Public Accounts Committee is provided for under Section 209 of the constitution. It is composed of twelve members of parliament’s House of Assembly, the Auditor General and the Accountant General who provides the committee with technical assistance.

Functions of the PAC include, among others, investigating and inquiry into the activities and administration of ministries and departments as parliament may determine. The committee has the powers, rights and privileges of the High Court at trial for:

- ✓ Enforcing the attendance of witnesses and examining them on oath, affirmation or otherwise
- ✓ Compelling the production of documents
- ✓ Issuing a commission or request to examine witnesses abroad.

Sittings of the committee are open to the public and the PAC may summon any Controlling Officer of government ministries or departments. The Public Accounts Committee's sittings afford an opportunity to all media houses to cover the debates of the sub-committee. Over the years, deliberations of the PAC have enjoyed wide coverage on daily basis in our newspapers, radio station as well as on television.

An important role of the PAC is to produce a report and make recommendations based on their findings during the committee's sittings and table it before the national House of Assembly for its approval. The exercise intends to facilitate better use of public funds, ensuring that policies and programs of government are implemented in an effective, efficient and economic manner. It is also to ensure that the PAC and the Auditor General work together to achieve maximum accountability to the legislature and to play an oversight role in the use and administration of public resources.

## **COMMUNICATION WITH THE MEDIA**

Looking back over the years it can be concluded that the Swazi SAI has had a healthy and fruitful working relationship with all in the country. This good relationship has been the direct link with the general public as members of the public have been able to get information contained in the annual audit report. Likewise the SAI has been able to get feedback on the work done by the SAI through their (the public) comments either on radio or in newspapers. An example of such feedback is that of a former Senator of the Upper House of Parliament, who wrote in his weekly column in one of our daily newspapers about the "good work" that the Office of Auditor General has consistently done over the decades since the country's indecency.

## **CONCLUSION**

Our SAI's communication with the public has mostly been through the media. The fact that there is no official political parliamentary opposition to government since our political system does not allow for elections through the multi-party system, increases the Auditor General's role in promoting accountability and proper financial management by government. To a large extent, the Swazi citizenry relies on the competence of public audits in order to ensure good governance.

In summary the role of the Auditor General and the PAC is to ensure integrity, accountability, transparency and improving efficiency of Public Finance management as a basis of socio economic development.

## **21<sup>ST</sup> UN/INTOSAI SYMPOSIUM**

### **EFFECTIVE PRACTICES OF COOPERATION BETWEEN SAIS AND CITIZENS TO ENHANCE PUBLIC ACCOUNTABILITY**

#### **PAPER PREPARED BY THE SAI OF TRINIDAD AND TOBAGO**

The Supreme Auditing Institution (SAI) of the Republic of Trinidad and Tobago interacts directly with citizens to a very limited extent. The need to take action to remedy this situation and seek greater involvement by the members of the public in the role and responsibility of the SAI is recognised. Our recently developed Strategic Plan 2011 - 2015, which is to be submitted to the Cabinet shortly, includes this issue under Stakeholder Analysis and is one of the many areas of vital concern to us.

2. The Auditor General is responsible for the audit of the public accounts of the Country and the accounts of regional corporations, regional health authorities, the Tobago House of Assembly and other statutory boards and similar bodies where the legislation so specifies.

3. The Report of the Auditor General on the Public Accounts of the Republic of Trinidad and Tobago is one of the major reports issued by the Auditor General. As the situation exists, once the Report is laid in Parliament, it can be made public. However, more often than not, only small portions that may be regarded as newsworthy are reproduced in the press on an *ad hoc* basis. The Report on the Public Accounts is however placed on the Department's website ([www.auditorgeneral.gov.tt](http://www.auditorgeneral.gov.tt)).

4. Additionally, a few of our Audit Reports are presented at Annual General Meetings to which the entity's Stakeholders are invited. Stakeholders range from shareholders to depositors to employees. Statistical data defining individuals' reasons for attendance, whether to follow the entity's performance or the Auditor General's input at the meetings is not available.

5. The Audit Report is usually made available to the public prior to the holding of the Annual General meeting. Usually, following the end of the presentation of corporate performance by the entity's officials, the Audit Report is presented and then there is a period



for questions and comments by those present. Historically, even when our Audit Reports contain contentious matters, some readers appear oblivious to its potential implications to the stakeholders and the entity. From this standpoint therefore, it may be necessary to commence a Public Awareness Programme to sensitise the Public of the role and responsibilities of the SAI.

6. With respect to the Public Accounts, there is a team that reviews comments to be included in the Audit Report to ensure that the report is clear and unambiguous. With respect to other entities, draft Reports are prepared by senior officers and reviewed by the Auditor General. In addition, before the Report is issued a “Courtesy Call “ is held with officials of the entity and any comments made are referred to the Auditor General for her consideration.

7. In the past, this SAI had a program where senior students were invited to attend sessions explaining the roles and responsibilities of the Auditor General. The impact of this initiative was never assessed however and the exercise was discontinued.

8. Over a period of time our SAI has recognised that there have been drawbacks in keeping out of the public eye. Certainly, the majority of the public does not have a fair understanding of the role and function of the SAI and its responsibilities to them. This has resulted in a wide expectation gap in the eyes of the public as they may use inappropriate criteria to gauge the performance of the SAI.

9. No formal mechanism exists to receive citizens’ complaints. The Auditor General receives letters, sometimes anonymously, sometimes from members of Parliament (usually from the Opposition) asking for certain matters to be investigated. Therefore, an element of independence is present in considering areas for examination.

10. Citizens are not usually included in the planning process. As we expand our foray into Value for Money audits, it is expected that the input of citizens will be harnessed where applicable, both in planning the audit and monitoring the implementation of recommendations made.

11. These interventions as limited as they are, can also be viewed as a feedback mechanism. Our SAI needs to be able to determine if it is satisfying the needs of our stakeholders, including the public, and also to determine if we are performing our duties optimally.

12. This SAI recognises the importance and value of the need for citizens' involvement in and understanding of our activities. Our Strategic Plan, previously mentioned, makes provision for a communications unit that will be used to mitigate the disadvantages of excluding the public in our activities and reinforce the advantages of engaging the public in our work. It is envisaged that the discussions at the 21st UN/INTOSAI Symposium and the recommendations emanating therefrom will also assist us in developing a system to deliver the relevant information to the appropriate target audience.