



**UNITED  
NATIONS**



**INTOSAI**

**EFFECTIVE PRACTICES OF COOPERATION  
BETWEEN SAIs AND CITIZENS TO ENHANCE  
PUBLIC ACCOUNTABILITY**

**Report on the 21<sup>st</sup> UN/INTOSAI Symposium  
on Government Audit**

**Vienna  
13 to 15 July 2011**



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**INTOSAI**

Division for Public Administration and Development Management  
Department of Economic and Social Affairs (DESA)

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## **1. EXECUTIVE SUMMARY**

Organised by the United Nations (UN) in cooperation with the International Organisation of Supreme Audit Institutions (INTOSAI), the Symposium “Effective Practices of Cooperation between Supreme Audit Institutions and Citizens To Enhance Public Accountability” was held from 13-15 July 2011 in Vienna, Austria. It was the 21<sup>st</sup> interregional event jointly organised by the United Nations Division for Public Administration and Development Management (DPADM), Department of Economic and Social Affairs (DESA) and INTOSAI (21<sup>st</sup> UN/INTOSAI Symposium).

The principal aim of the Symposium was to identify successful practices of cooperation between SAIs and citizens and to highlight innovative new approaches to such cooperation, in order to strengthen government audit so that it can commit itself more strongly to the benefit of the citizens

About 140 representatives of 66 supreme audit institutions (SAIs) from industrialised and developing countries participated together with high-ranking representatives of the United Nations, especially UN Under-Secretary Generals Sha Zukang from the UN Department of Economic and Social Affairs (UNDESA) and Carman Lapointe from the UN Internal Oversight Service (UNOIOS), who attended for the first time at a UN/INTOSAI Symposium.

Speakers were delegated by INTOSAI, UNDESA, the UN Committee of Experts on Public Administration (UNCEPA), the UN Office of Drugs and Crime (UNODC), the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), the International Budget Partnership (IBP) and the International Interparliamentary Union (IPU) as well as by the SAIs of Brazil, China, Colombia, Costa Rica, Denmark, Ecuador, Guatemala, India, Korea, Indonesia, Mexico, Morocco, the Netherlands, Paraguay, Poland, the Russian Federation, South Africa, the United States, and Venezuela. The President of INTOSAI and Auditor General of South Africa, Terence Nombembe, acted as technical chair.

The Symposium addressed the following main topics:

1. Communication between SAIs and citizens;
2. Forms of citizen participation in government auditing;
3. Values and benefits of cooperation between SAIs, parliaments and citizens.

The lively discussions and the conclusions reached demonstrated the tremendous interest in information exchange on citizen participation and cooperation in external public auditing.

The topic was introduced by two opening speeches of the INTOSAI Secretary General Dr. Josef Moser and UN Under-Secretary General Sha Zukang, which are summarized in Section “2. OPENING OF THE SYMPOSIUM - OVERVIEW”.

Participants then discussed at length many interesting examples that were presented at the Symposium to illustrate the effective cooperation between SAIs and citizens in terms of mutual communication in general and, more specifically, in relation to specific audit activities of SAIs. Section “3. DELIBERATIONS OF THE SYMPOSIUM” draws together all those inputs from the technical presentations and papers, as well as from the discussion and debate during the plenary sessions.

Section “4. CONCLUSIONS AND RECOMMENDATIONS” sets out the conclusions reached by symposium participants, drawing on the papers and presentations and the discussions. Above all, the participants recommended to continue the efforts for the adoption of a resolution of the UN General Assembly supporting the principles of INTOSAI’s Declarations of Lima and Mexico, to apply the INTOSAI Framework on Communicating and Promoting the Value and Benefits of Supreme Audit Institutions, to develop close on-going relationships between SAIs and Parliaments, to build good relationships between supreme audit institutions and their stakeholders and strengthen the bonds with citizens, social organizations, national authorities and analysts, and to acknowledge existing models of citizen participation. INTOSAI was encouraged to collaborate with the International Budget Partnership (IBP) and other organizations including the joint UN/INTOSAI platform and to consider participating in the Steward’s Committee of the Multi Stakeholder Initiative coordinated by the IBP and to promote citizen participation by developing mechanisms to receive and monitor complaints for non compliance and maladministration and suggestions for improved public administration.

A survey among participants, that is outlined in detail in Section “5. EVALUATION”, revealed that the participants rated the Symposium as relevant and successful.

Listings of all speeches and technical presentations, which are available electronically, and listings of Symposium participants are provided in the concluding “ATTACHMENTS”.

## **2. OPENING OF THE SYMPOSIUM - OVERVIEW**

The Secretary General of INTOSAI and President of the Austrian Court of Audit, Dr. Josef Moser, welcomed the participants, in particular the UN delegations headed by Under-Secretary General Sha Zukang, the President of INTOSAI Terence Nombembe, the Austrian State Secretary Wolfgang Waldner, the Secretary General of the Interparliamentary Union Anders B. Johnsson and the numerous lecturers who were contributing to the Symposium.

He emphasized that the large number of participants and especially the presence of UN Under-Secretary Sha Zukang, who participated for the very first time at a UN/INTOSAI Symposium, proved the considerable interest in the subject of cooperation between supreme audit institutions and citizens and the great value of the joint UN/INTOSAI events.

Dr. Moser then gave the floor to the Austrian State Secretary Wolfgang Waldner who welcomed the participants on behalf of the Austrian Republic.

In his opening speech Secretary General Josef Moser outlined that as a cornerstone of every democracy, SAIs played a fundamental role in upholding the principles of good governance, transparency and accountability, in particular in promoting public sector efficiency.

To achieve that 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.

As Dr. Moser emphasized, the efforts deployed by INTOSAI to promote SAI independence by way of a UN resolution clearly showed how much significance INTOSAI had accorded to enhanced cooperation of SAIs and the citizens in recent years. SAIs could deliver unbiased, objective and reliable reports only if they enjoyed independence as a fundamental prerequisite for trust-based cooperation with the citizens.

Sha Zukang followed by also commending the long history of collaboration between the United Nations and INTOSAI, which had yielded concrete benefits for all UN 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. He stated that corruption continued to be endemic in many countries, developed and developing. Not only morally reprehensible, corruption affected overall economic performance, damaged people's trust in public institutions and threatened the Rule of Law. From a development perspective, corruption undermined the allocation of resources, led to waste and added to business costs. It weakened the institutional foundation on which sustainable development depended. It was obvious that good governance had to start and end with the fight against corruption.

With regard to INTOSAI the USG explained that the UN was ready to broaden and deepen their collaboration with INTOSAI and its members, especially in the area of corruption and needed INTOSAI's expertise in audit and knowledge of accountability.

Sha Zukang then specifically referred to the UN Conference on Sustainable Development, also known as Rio+20 in 2012, which would focus on two themes: a green economy in the context of sustainable development and poverty eradication and the institutional framework for sustainable development.

As good governance at all levels was essential for sustainable development, there was a lot that INTOSAI and its members could do in support of good governance for sustainable development. In his capacity as the Secretary-General of Rio+20, the USG invited INTOSAI to put forward proposals for action and solutions, especially in view of the fact that Member States were looking at various options to strengthen institutions for sustainable development at the national, regional and international levels.

### **3. DELIBERATIONS OF THE SYMPOSIUM**

#### **3.1 Introduction**

The theme of the Symposium “Effective practices of cooperation between SAIs and citizens to enhance public accountability” reflected a growing recognition of the need to deepen the participatory processes in public administration matters. The systematic exchange of information on shared concerns about public sector accountability between citizens - and their civil society and private sector organizations - and SAIs, helps ensure that all aspects of government are held accountable to the people. There was general agreement that informed public discussions, inclusive deliberations and active engagement, encompassing government and non-government actors, greatly enhanced the economy, efficiency and effectiveness, but also the equity, legality and ethics of government operations.

With their responsibilities for independence, professionalism and reliability, SAIs are uniquely positioned to serve the public by promoting effective public governance, increasing the efficiency of public administration, improving development outcomes, fighting corruption and promoting trust in government. In terms of public scrutiny, SAIs have a very important and relevant role to play. By making their reports public, they make government actions transparent for the citizens; and, by being responsive to the legitimate concerns of citizens, civil society and the private sector, they help to build public confidence.

The overall topic of the Symposium was dealt with in three sub-themes:

- Subtheme 1 (Theme chair: O. Faqeeh, SAI Saudi Arabia) focussed on communication between SAIs and citizens to improve public accountability and explored the best ways to raise the awareness of citizens for the work of SAIs. It also analysed how SAIs could best communicate audit-specific information to the citizens, and what channels were needed to receive feedback information from citizens and include it in their future audit work.
- Subtheme 2 (Theme chair: UN Under-Secretary General Sha Zukang, UNDESA) investigated the different forms of citizen participation in government auditing, in particular effective ways and the necessary conditions to include citizens in audit processes.
- Subtheme 3 (Theme chair: T. Nombembe, SAI South Africa) discussed the values and benefits of cooperation between SAIs, parliaments and citizens from their respective perspectives.

T. Nombembe (SAI South Africa) also acted as technical chair of the meeting.

### **3.2 Questionnaire on the interaction between SAIs and the citizens: Survey**

The technical programme as such was based on a questionnaire on the engagement of citizens by SAIs, which had been sent out to all INTOSAI member institutions in advance of the Symposium.

The survey revealed that a large number of SAIs publish booklets, books and videos about their activities to raise awareness among citizens about the work they accomplish, or make available learning materials and presentations on their tasks and activities to schools and universities. Some use social networks like Facebook, Twitter or YouTube, to present their work and the values and benefits of SAIs to the citizens.

Almost all SAIs use their websites to communicate their audit results and audit-specific information to the public. They pursue an active media policy and cooperate closely with the media 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.

Many SAIs have institutionalised focus groups or conduct citizens' surveys 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.

### **3.3 Communication between SAIs and citizens**

Papers on this subtheme were delivered by J. Jezierski (SAI Poland) on the communication between SAI and citizens to improve public accountability, A. El Midaoui (SAI Morocco) on raising citizens' awareness of the work of SAIs, and S. Stepashin (SAI Russian Federation) on the communication of audit-specific information to citizens. Moreover, A. Mukhopadhyay (SAI India) described specific social audit approaches in India, and M. Edwards (UNCEPA) provided valuable background information on the concepts of shared accountability in service delivery. Country studies of the SAIs of Brazil, Colombia, Indonesia and the Netherlands presented illustrative examples of enhancing communication and cooperation of SAIs and citizens, by developing and implementing

public relations and communication strategies and making use of social media, which are becoming increasingly important in communication with citizens and their involvement in public affairs.

There was general agreement that auditing was a public service and that SAIs needed to communicate effectively with citizens to enhance public accountability. After all, citizens as the ultimate beneficiaries of a better use of public funds are the most important stakeholders of supreme audit institutions. Nevertheless, they are in many cases the ones who are least aware of the benefits of government auditing and accountability. Surveys have shown that a considerable part of the population understands little of the work of SAIs. It is therefore necessary that SAIs design appropriate means to raise awareness of the importance of government auditing among the general public.

It must be understood that even though the outcomes of the auditing process are, mainly, of a technical nature, they reflect the real capacity of a government to meet the citizens' needs, and therefore supply accurate and timely information to the users on how their money has been spent. By providing independent, non-partisan, fact-based reports written in a way that is accessible to the general public, SAIs help to supply citizens with information they can use to enhance their knowledge about government spending, and perform their supervisory role, enabling them to follow up on audit findings and enforce the implementation of the SAI's recommendations.

SAIs, whose main attribute is to satisfy both the State and the citizens, must build a relationship of trust with citizens and efficiently respond to their concerns. SAIs should adopt an active communication strategy to get the best coverage of their work and highlight their main conclusions. Government auditing entities should always bear in mind that they are writing not only for a specialized minority, but for the nation as a whole. To be of value for the citizens, audit reports must be topical and easily accessible, as well as written in clear and easily understandable language.

An effective media policy is paramount in getting the SAI's messages across to the public. While they can and should not interfere with the freedom of reporting, SAIs could indeed help reporters by providing the technical skills required to understand the SAI's auditing practices, the real scope of decisions as well as the legal mandate and constraints of the auditing practice. Better informed analysts can obtain more evenly balanced and objective views of the facts and therefore can produce more valuable information for the public.

In addition to interviews with print, radio, online, and television media, SAIs can also raise the profile of their missions and work through on-going outreach to the public, e.g. by talking about issues in their areas of expertise in public forums, conferences or universities,

and by replying to the letters and appeals of citizens, as well as in direct contacts with the citizens, or through joint actions with NGOs and civil society organizations,

Proper dissemination of information requires a diversification of communication media. Accordingly, SAIs should resort to using the new information and communication technologies to make information about their activities and operations more accessible to the public on a wider scale. Some SAIs, for instance, have produced videos and audio podcasts related to their work for distribution through YouTube, iTunes, and other online platforms to help keep citizens up-to-date of the SAI's reports and audit activities. Indeed, most SAIs use 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 contents of these websites.

Since communication with citizens is a two-way process, SAIs also need to create effective channels for communication with citizens to enable SAIs to receive complaints so as to select agencies or programmes to be audited and to open up the audits to suggestions, proposals and comments.

The feedback that SAIs get from the public on their audit findings is in fact both a gift and a challenge as it inspires SAIs to focus their future audits on areas that citizens are concerned with greatly.

Reacting to citizens' complaints in the course of the respective audit process may give the SAI an indication of suspected fraud and high-risk areas, and can make the audits of SAIs more responsive. Special measures that can be taken by the SAI in this respect include citizen interviews as well as the instalment of mailboxes or telephone hotlines for receiving complaints.

M. Edwards from the UN Committee of Experts on Public Administration (CEPA) raised the issue of adapting the traditional hierarchical accountability model or framework to environments where boundaries between public and private sectors were blurring and where many players are involved in delivering services to meet citizens' needs. In the context of involving citizens to ensure governments are held to account in delivering services, she pointed out that there was also the need to balance the lengthy time it may take to engage with citizens and demands to get action on the ground as quickly as possible. The important challenge is to reshape governance processes so that the inevitable tensions can be minimized and managed.

### **3.4 Citizen participation in government auditing**

By involving them in the audit process, SAIs enable citizens to comprehend the budget process and related economic outcomes. It empowers them to hold the government to account and protect their interests.

Citizens may be involved in different ways and various stages of the audit process. In this respect, SAIs can play an important role in the mechanism of promoting national governance.

The establishment of effective cooperation channels with citizens is vital, especially considering the SAIs' involvement in the fight against corruption. SAIs should create an enabling environment for the involvement of citizens in the audit process by publishing their annual audit plans, soliciting the opinions of the citizens and members of Parliament through the official SAI website or public surveys before deciding on specific audit assignments.

Dasheng Dong (SAI of China) reported that citizens were extremely concerned with the outcome of the Leaders' Accountability Audit, a special audit of the performance of accountabilities of elected leaders in China. The involvement of the citizens promoted the effective work of government officials. Both the effectiveness of the audit and the level of governance had been greatly improved.

The participants agreed that the inclusion of citizens in the audit process must be based on relevant legal stipulations and required pertinent audit standards and the issuance of clear practice guidelines. It also required multi-type but relatively fixed channels for effective communication to disseminate the audit-specific knowledge among the citizens for ensuring proper understanding and use. Moreover it necessitated some part of awareness raising among auditors to make them understand the benefits of including citizens in the audit process and improve their skills and competences in relating to citizens.

If SAIs succeed in installing suitable mechanisms to receive citizen complaints, citizens, who identify improper activities or weaknesses in programs that warrant scrutiny, can alert the SAI early enough to take action. Several SAIs, including the SAI of Mexico, have created mechanisms (e.g. hotlines, mailboxes) for receiving anonymous information from the public regarding alleged irregularities and take these inputs into account in their annual audit planning programmes. Patricia Dalton from the General Accountability Office (GAO) of the United States presented the mechanisms introduced by her SAI. She mentioned especially the so-called FraudNet programme, which is a vital part of the Forensic Audits and Investigative Service Team at GAO and enables citizens to report allegations of fraud, waste, abuse, or mismanagement of federal funds anonymously

through a variety of mechanisms, including mail, e-mail, a Web page, toll-free phone number, and fax. Here too, an active information policy is needed to explain the purpose and use of FraudNet to citizens.

The SAI could also gather information through specialised forums, advisory boards, and panels, as well as by periodic scans of international and national issues that affect the political and social environment in which SAIs work. The various lessons learned across the national and international audit community should be taken up and considered in the SAI's strategic and annual work planning. Another very concrete method, that SAIs can employ to obtain direct citizen involvement in their audit work concerns the use of citizen focus groups and surveys.

In fact, as the participants reflected, democracy could never be achieved solely through providing citizens with the right to vote and to choose their government, but had also to give them the right to obtain information and ask for accounts. 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 ordinary citizens or even civil society institutions out of the framework, was clearly not acceptable in a flattened out post-modern world.

In this context, A. Mukhopadhyay (SAI of India) talked about the nascent social movement for social audit in India since 1996 to enhance public accountability. Defining transparency not merely as visibility of whatever might 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 Indian Right to Information Act from the legislature in 2005. It was now widely recognised that the enthusiasm with which individual citizens had been using this right had heralded a transformation in civil administration.

Social audit as a practice had been welcomed by citizens (especially the poor) as the appropriate means of securing the accountability of officials and politicians alike due to its demonstrated ability to gather people from all walks of life – 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.

Consultations with advisory groups and professional organizations made up of citizens from all disciplines are another way of involving citizens in the SAI's audit planning and audit work. These groups can advise on topics such as strategic planning, auditing standards, and other audit-related issues. Furthermore, the SAI can also directly involve

citizens through the use of focus groups and surveys to provide information in some of the SAI's audit work, when appropriate.

By involving parties with a solid knowledge of the subject a higher level of quality assurance is obtained. Focus groups provide a good opportunity of drawing on expert knowledge in the audit process. Focus groups, which involve auditees as well as relevant citizens and experts, are particularly useful 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. Last, but not least, focus groups provide an additional level of quality assurance, especially in regard to assuring the adequacy and completeness of an audit, including recommendations

There was an intense debate on the feasibility of allowing the citizenry and the Non Governmental Organizations (NGOs) a more active role in the audit process. Given the 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, participants believed that civil society could become an important ally if SAIs confront illegal encroachments from other state agencies that could jeopardize their integrity and autonomy. By accessing certain types of information that social organizations are better positioned to obtain, the participation of CSOs could improve the oversight capacities of SAIs and, moreover, the greater social knowledge and legitimacy of SAIs could translate in enhanced public support of their mission.

### **3.5 Values and benefits of cooperation between SAIs, parliaments and citizens**

The work of SAIs is greatly enhanced by support from the citizens, who ensure that their findings and recommendations are followed up and lead to corrective action. Forging closer ties between SAIs and citizens in the budget process seems to be a logical consequence. SAIs can interact with citizens directly or through partners and channels such as parliaments, media and CSOs, which share the objective of holding government to account on behalf of citizens. The advantages and disadvantages of the various form of interaction were analysed from different perspectives.

Anders B. Johnsson (Secretary General of the Interparliamentary Union, IPU) presented the viewpoint of Parliaments, M. Oyhanarte (United Nations Committee of Experts on Public Administration UNCEPA) the perceptions of the citizens, and Kyuhu Jo (SAI Korea) and Terence Nombembe (SAI South Africa) investigated the values, benefits and challenges of such cooperation for supreme audit institutions. R. Acosta Zuniga (SAI

Costa Rica), V. Von Stemann (SAI Denmark), C. Faggioni (SAI Ecuador) and A. Gonzalez (SAI Venezuela) shared their experiences of successful approaches, strategies, tools and good practices of citizen engagement. E. Peruzzotti (UNDESA) and R. Villarreal (head DPADM, UNDESA) presented an analysis of the interaction between SAIs and citizens in the context of the implementation of the Millennium Development Goals (MDGs) and, finally, D. Gottwald (UNDOC) informed about the latest developments in relation to the United Nations Convention Against Corruption (UNCAC).

Anders B. Johnsson (IPU), advocated a close working relationship between supreme audit institutions and Parliaments, saying that the resulting greater transparency and accountability should have a positive influence on public trust in government and strengthen democracy.

There was general agreement that parliaments and SAIs needed to develop close and on-going relationships and that INTOSAI and the IPU had a major role to play in that process. It was re-emphasized that SAIs and parliaments were not the only stakeholders. Involving the media and civil society at large was also essential. Civil society could provide parliament – as well as SAIs - with the information and expertise they needed to ensure effective monitoring of budgetary performance by the government.

M. Oyhanarte (UNCEPA) pointed out that accountability and access to information were two sides of the same coin, both enhancing the efficiency and effectiveness of public policies management. She argued that the access to public information was a public good and that transparency needed to be part of the daily processes in public administration.

There was general agreement among all participants that the value and benefits of citizen engagement for development was becoming more widely recognised. The perspective and insight of strongly engaged citizens and their representatives add value to the audit work at all stages. Cooperation with citizens serves to channel public audit efforts and thereby enhances the effectiveness of the control and oversight functions contained in the SAI's mandate. Interactions with citizens, as the recipients of government services, create awareness of stakeholders' expectations and enable SAIs to timeously include these into their strategic, business and audit plans, as appropriate. SAIs are put in a position to examine matters that would otherwise remain completely out of the realm of public perceptions. The role that civil society can play in following up on the implementation of audit recommendations can moreover create pressure for the executive to implement the recommendations of the SAIs.

Focus groups are a good instrument to obtain inputs from citizens for specific audits, especially performance audits. The inputs from professional bodies and reputable pressure groups also add value to the audit process.

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 government agencies and of government programmes. 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. By playing the role of a credible "bridge" between the SAI and the citizens, CSO representatives can assist by facilitating more effective discussions with the citizens they represent during a number of interactions such as the communication of the audit findings.

There exist both direct and indirect effects from the cooperation with citizens. The direct effects include the elimination of blind spots in public auditing, greater assurance that the public sector meets the citizens' demands and a better identification of budget waste and mismanagement. Indirectly, citizen participation serves to enhance public trust in government and promotes the values and benefits of external government auditing.

Cooperation with citizens however also entails a number of risks and challenges for the SAI. In particular, inappropriate influence may impair the SAI's independence and might have a negative impact on the SAI's reputation. SAIs should therefore carefully ascertain that they only partner with those institutions and through such channels that will not tarnish their reputation and standing. Also, interactions with citizens may require additional skills or require a new code of conduct for SAIs. In some respects there exists the danger of duplications with the activities of Ombudsmen. Sometimes, requests for investigations received from citizens may not fall within the scope of the SAI's mandate, and in some countries the legal framework of SAIs may prevent or limit cooperation with citizens.

### **3.6 Summary**

As societies become more diverse and complex, traditional functions of SAIs evolve in innovative ways to improve effective accountability of the public sector to all citizens, and in equitable terms, to those for which public sector accountability may bring better possibilities for economic, social and human development.

New public management and the transformations it has brought with it in the wake of the recent financial, economic and budget crises, have demonstrated that SAIs' audits are only one side of the coin. There was general agreement that cooperation between citizens and SAIs benefitted all, as citizens and SAIs share the same objectives about increasing the efficiency of government, securing public governance, enhancing transparency, warranting accountability of the public sector and, ultimately, foster development for all, contributing to the achievement of the MDGs. SAIs are aware that they should explore and possibly undertake partnerships and institutionalize the engagement of citizens and their civil

society and private sector organizations to assure that public administration is effective, efficient, responsive and adheres fully to the principles of legality.

SAIs should adopt a multidisciplinary approach to attain a coherent and diversified communication policy. They must clearly communicate to the citizens what they do and what added value they generate for their states and societies in order to increase public knowledge about the accountability role played by SAIs. They should facilitate the access of citizens to the information generated by the SAIs, which needs to be relevant and trustworthy and in a comprehensive format which is easily accessible to the public. Such communication with the citizens is a two-way process, as citizens too generate valuable information as input for the SAIs' audits, enhancing thereby the accountability role of SAIs.

It is very important that SAIs are 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, and by proper planning and implementing measures to address those challenges. It was also made 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 their 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.

As the outcome of their deliberations the Symposium participants unanimously adopted recommendations and conclusions to enhance public accountability through cooperation between SAIs and citizen. These included the following specific practical proposals:

1. Continue the efforts to adopt a UN General Assembly resolution supporting the principles laid down in the Declarations of Lima and Mexico and recognizing the work of INTOSAI;
2. Apply the INTOSAI Framework on Communicating and Promoting the Value and Benefits of Supreme Audit Institutions to enhance the credibility of SAIs and improve the lives of citizens;
3. Increase public knowledge of the work and role of SAIs and their added value through on-going media coverage, public campaigns, use of social media, and other awareness-raising activities in the local languages, as appropriate;
4. Develop and implement public relations and communication strategies for active, accurate, and transparent communication with the media;

5. Support budget transparency systems and actions that will inform citizens about the entire budget process, including amendments to and the execution of the budget;
6. Promote citizen participation by developing mechanisms to receive and monitor complaints for noncompliance and misuse, as well as suggestions for improved public administration;
7. Commit to contributing to the Rio plus 20 Summit on Sustainable Development in June 2012, at the UN's invitation, through appropriate INTOSAI mechanisms;
8. Establish a joint agenda with UN DESA to build capacities in all countries, including partnership between developed and developing countries and aiming to improve the audit process, transparency, and the eradication of corruption;
9. Contribute specifically to the prevention of corruption in accordance with the United Nations Convention against Corruption;
10. Encourage sharing of information and experiences among SAIs to promote efficient and effective interactions with citizens;
11. Develop INTOSAI guidance on cooperation with citizens through the work program of the INTOSAI Working Group on the Value and Benefits of SAIs to address the opportunities as well as the risks associated with communication with citizens.

#### 4. CONCLUSIONS AND RECOMMENDATIONS

**Emphasizing** the importance of effective cooperation between supreme audit institutions and citizens to safeguard and enhance transparency, accountability and good governance within government;

**Confirming** that effective co-operation is only possible through effective communication;

**Considering** that supreme audit institutions are in a unique position to serve the public by contributing towards ensuring that public funds are spent economically, efficiently and effectively and are properly accounted for;

**Knowing** that the efforts of supreme audit institutions and strongly engaged Parliaments supplement each other in increasing the efficiency of public administration, enhancing effective public governance and promoting trust in government;

**Welcoming** the statement by the Inter-Parliamentary Union (IPU) that it will enhance its work to build greater capacity in parliaments to exercise oversight and carry out their budgetary and audit functions;

**Emphasizing** the essential preconditions laid down in the Lima and Mexico Declarations for the work of supreme audit institutions;

**Welcoming** the resolution of the Economic and Social Council (ECOSOC), that notes with appreciation the work of the International Organization of Supreme Audit Institutions in promoting greater transparency, accountability and efficient and effective receipt and use of public resources for the benefit of citizens. Furthermore, that the ECOSOC resolution takes note with appreciation of the Lima Declaration's Guidelines on Auditing Precepts of 1977 and the Mexico Declaration on Supreme Audit Institutions' Independence of 2007, which set out the principles of independence in government auditing, and encourage the wide dissemination of these principles;

**Supporting** the view of the Committee of Experts in Public Administration (CEPA) that SAIs could influence citizen empowerment by building active citizenship and educating citizens on their rights to access quality public information and exact accountability from government processes, altogether enabling empowered citizens to **enhance** democracy;

**Welcoming** the role of SAIs in the audit process and its contribution to the implementation of the Millennium Development Goals (MDGs);

**Noting** that audit is not an end in itself but an indispensable part of a regulatory system whose aim is to reveal deviations from accepted standards and violations of and to promote compliance to the principles of legality, efficiency, effectiveness and economy of financial management;

**Knowing** that supreme audit institutions should play an important role in promoting national governance;

**Acknowledging** the importance of citizen contribution/engagement/participation in the budgeting process and the role of respective organizations to promote this objective, such as the International Budget Partnership (IBP);

**Recalling** the continuous combined efforts of the UN and INTOSAI to enhance the cooperation between supreme audit institutions and citizens, especially the 2007 Symposium on the value and benefits of government audit in a globalized environment and the 2009 Symposium on INTOSAI: Active partner in the international anti-corruption network; ensuring transparency to promote social security and poverty reduction;

**Valuing** the important work of the INTOSAI Working Group on the Value and Benefits of Supreme Audit Institutions and the mandate entrusted to it by the INTOSAI community as stipulated in the Johannesburg Accords of the XX INCOSAI, 2010;

**Emphasizing** that supreme audit institutions strive to be recognized as being independent model institutions if they want to make a difference in the lives of citizens, including generating added value for the state and society at large by being responsive to the demands for accountability and to eradicate corruption expressed by key stakeholders, especially citizens;

**Recognizing** that supreme audit institutions need to safeguard their own reputations by only collaborating with those organizations representing citizens in legitimate, honest and inclusive ways and through channels that will secure the good standing of the supreme audit institution;

#### **Benefits of cooperation between supreme audit institutions and citizens to enhance public accountability**

**Responding** to the increased interest of citizens and other stakeholders in public accountability and transparency and the necessity to align public services with citizens' needs;

**Aware** that citizens have become natural partners of supreme audit institutions in terms of enhancing transparency in the public accountability process;

**Aware** that the United Nations have identified complementary traditional and new participatory approaches to the provision of public services as a useful course of action for countries in achieving the Millennium Development Goals (MDGs);

**Aware** that in the development of effective practices of cooperation between supreme audit institutions and citizens, the role of supreme audit institutions that makes a difference in the lives of citizens can be further advanced without jeopardizing their traditional roles and compromising institutional independence;

**Convinced** that strong partnerships between supreme audit institutions and citizens significantly advance economic and sustainable development, improved service delivery and the fight against corruption;

**Knowing** that citizens as end users of government activities and services are a rich source of knowledge and information about government performance and operations;

**Aware** that a continuous dialogue with citizens raises citizens' awareness of the work of supreme audit institutions and strengthens public confidence in public administration;

**Knowing** that effective communication of supreme audit institutions with citizens stimulates their interest and involvement in public affairs, and that civil society organizations can help citizens to be vigilant about the adequacy of public service delivery;

**Aware** that communication of and reporting on irregularities and potential risks improves public accountability and helps society to make informed decisions;

**Noting** that awareness of citizens' expectations enables supreme audit institutions to include these in their strategic, action and audit plans as appropriate, which also could enhance the credibility of their reports;

**Aware** that the audit-specific and credible information that citizens channel to supreme audit institutions is bound to enhance the efficiency and effectiveness of audit activities;

**Aware** that social audits are a good practice to engage citizens, as the recipient of government services, in piecing together evidence of irregularity and corruption and demanding corrective action;

**Aware** that several supreme audit institutions in both developed and developing countries already engage citizens in their various strategies and processes as well as that some INTOSAI Regional Working Groups already have introduced citizen participation as an accountability principle;

**Recommendations to enhance public accountability through cooperation between supreme audit institutions and citizens**

The participants of the 21<sup>st</sup> UN/INTOSAI Symposium **recommend** the following

**Apply** the principles set out in the Lima and Mexico Declarations, especially the principle of independence of supreme audit institutions as model organisations,

- a. to ensure that audit findings are relevant, clear and concise and therefore easily understood by the general public;
- b. to table audit reports, findings and recommendations to Parliament and make them available to any other stakeholders;
- c. to disseminate and explain audit reports directly to the citizens through innovative and effective means, such as websites, media interviews, press releases and conferences;
- d. to make audit products and services of supreme audit institutions easily accessible on websites, in libraries, upon request or other relevant means;

**Continue** the efforts for the adoption of a Resolution of the UN General Assembly supporting the principles laid down in the Declarations of Lima and Mexico and recognizing the work of INTOSAI;

**Apply** the INTOSAI Framework on Communicating and Promoting the Value and Benefits of Supreme Audit Institutions as a basis for enhancing the credibility of supreme audit institutions and with a view to improving the lives of citizens;

**Increase** public knowledge of the work and role of supreme audit institutions as well as their added value for the state and the public at large through continuous media coverage, public campaigns, use of social media and other awareness-raising activities in the local languages if needed;

**Develop** pertinent public awareness programmes through active cooperation with academic and other research institutions;

**Develop** close on-going relationships between SAIs and Parliaments in order to support greater transparency and accountability that will positively influence public trust in government and in strengthening democracy;

**Encourage** INTOSAI to work closely with the IPU in support of the efforts to build greater capacity in parliaments to exercise oversight and carry out their budgetary and audit functions;

**Build** good relationships between supreme audit institutions and their stakeholders and strengthen the bonds with citizens, social organizations, national authorities and analysts to increase accountability and transparency in the management of public resources;

**Develop** and implement public relations and communication strategies for active, accurate and transparent communication with the media, thus building relationships of mutual trust;

**Support** budget transparency systems and actions that will inform citizens of the entire budget process including amendments to and the execution of the budget;

**Acknowledge** existing models of citizen contribution/engagement/participation, particularly in budgetary processes to improve the lives of citizens. Accordingly encourage INTOSAI to collaborate with the International Budget Partnership (IBP) and other organizations including through the joint UN/INTOSAI platform and to consider participating in the Steward's Committee of the Multi Stakeholder Initiative coordinated by the IBP;

**Promote** citizen participation by developing mechanisms to receive and monitor complaints for non compliance and maladministration and suggestions for improved public administration and on services being delivered with the aim of informing future audit focus areas, scope and risks, and to monitor and provide feedback to citizens, thereby promoting follow-up of the recommendations of supreme audit institutions;

**Commit** to contributing to the Rio plus 20 Summit on Climate Change in June 2012 as invited by the United Nations, through the INTOSAI mechanisms;

**Establish** with the United Nations Department of Economic and Social Affairs (UNDESA) a joint agenda to build capacities in all countries, including mutual cooperation and partnership between developed and developing countries, aiming to improve the audit process, transparency and the eradication of corruption at all levels and poverty as well as an overall contribution to the implementation of the Millennium Development Goals (MDGs);

**Contribute** specifically to the prevention of corruption in line with the spirit of the United Nations Convention against Corruption (UNCAC);

**Encourage** sharing of information and experiences amongst supreme audit institutions with regard to efficient and effective interactions with citizens including social audits;

**Develop** INTOSAI guidance on cooperation with citizens through the work programme of the INTOSAI Working Group on the Value and Benefits of supreme audit institutions. Such guidance should address terms and conditions to respond to the opportunities as well as the risks associated with communication with citizens.

## 5. EVALUATION

The theme of the Symposium “Effective practices of cooperation between SAIs and citizens to enhance public accountability“ reflected a growing recognition of the need to deepen the participatory processes in public administration matters and provided an opportunity to assess both how supreme audit institutions engage citizens in their own work, as well as how SAIs communicate their work to citizens.

The participants were to identify, assess and exchange knowledge internationally about: ways in which SAIs from countries around the world engage citizens, and innovations under analysis and consideration in this field as part of the SAIs’ institutional development, e.g.: of audit reports in the media, participation of citizens in inter-institutional advisory bodies or councils, decision to start determined audits on requests formulated by certain number of citizens, etc.

The systematic exchange of information on shared concerns about public sector accountability, between citizens and their civil society and private sector organizations, with SAIs, helps to ensure that all aspects of government are held accountable to the people. Informed public discussions, inclusive deliberations and active engagement, encompassing government and non-government actors, enhance the economy, efficiency, effectiveness, equity, legality and ethics of government operations.

The level of participation (large number of delegates and represented SAIs / organisations) demonstrated the vivid professional interest in the issues discussed, and the positive and lively contributions were evidence of the serious commitment and willingness to exchange and analyse lessons learnt and to provide mutual support.

At the end of the Symposium, the participants were asked to complete a questionnaire to determine to what extent the above objectives had been met.

Analysis of the replies (approx. 60 % response rate) has shown that the objectives of the Symposium were met to an outstanding degree. An overwhelming majority of the participants rated the Symposium as positive (93 % highly positive, 6 % positive). In their replies, 92 % of the respondents said that the topic chosen was “extremely relevant”, 7 % considered it “highly relevant”. 78 % felt that the know-how gained could be “extremely well” used at their SAIs, against 19 % who said it could be “very well” used at their SAIs. 87% rated the professional benefit as “extremely high”, 12 % said it was “high”. 83 % of the respondents said that the structure of the Symposium, consisting of presentations, case studies and discussions, and its organisation were “excellent”, and 16 % said it was “good”. 88 % of the respondents were “extremely satisfied” with the organisation of the Symposium, 12 % “very satisfied”.

Some of the more specific comments received suggested to

- allow more time for discussions (including group discussions) and fewer presentations;
- impose limits on speaking time during discussions and focus more strongly on the symposium themes;
- supply documentation to participants in advance of the Symposium;
- supply documents in a more environmentally friendly way (USB sticks or CDs instead of paper files);
- provide for better air conditioning of conference room and provide tables for all.

## ATTACHMENTS

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Speeches and presentations (available only electronically<sup>1</sup>)

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- 1 Opening
  - 1.1 Dr. Josef Moser, President of the Austrian Court of Audit, Secretary General of INTOSAI, Austria
  - 1.2 Sha Zukang, Under-Secretary General, Economic and Social Affairs, UN
- 2 Technical contributions
  - 2.1 Communication between SAIs and citizens to improve public accountability  
Jacek Jeziernski, SAI Poland
  - 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
  - 2.5 Background paper  
Meredith Edwards, UN CEPA
  - 2.6 Papers and case studies  
Aroldo Cedraz, SAI Brazil  
Sandra Morelli Rico, SAI Colombia  
Hadi Poernomo, SAI Indonesia  
Ellen van Schoten, SAI Netherlands
  - 2.7 Ways and necessary conditions to include citizens in the audit process  
Dasheng Dong, SAI China

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<sup>1</sup> Electronically available as ".pdf":  
<http://www.intosai.org/en/events/unintosai-seminars/chronology-topics-reports.html>

- 2.8 Papers and case studies
  - Nancy Torreblanca, SAI Paraguay
  - Patricia A. Dalton, SAI USA
- 2.9 Values, benefits and challenges of cooperation of SAIs with parliaments:  
Views from parliaments
  - Anders B. Johnsson, IPU
- 2.10 Values, benefits and challenges of cooperation of SAIs with citizens: Views  
from citizens
  - Marta Oyhanarte, UN CEPA
- 2.11 Values, benefits and challenges of cooperation of SAIs with citizens: Views  
from SAIs
  - Kyuho 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

- 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

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List of Participants

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Technical Chair:

South Africa Mr. Terence Nombembe

Presenters:

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Brazil	Ministro Aroldo Cedraz
China	Dr. Dasheng Dong
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United Nations	Ms. Meredith Edwards
United Nations	Ms. Marta Oyhanarte
United Nations	Mr. Enrique Peruzzotti
United Nations	Ms. Dorothee Gottwald
United States of America	Ms. Patricia Dalton

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Korea	Mr. Seongjun Kim Ms. Kim Minjung
Lebanon	Judge Ramzi Nohra Mr. Joseph Kesserouani
Maldives	Mr. Ibrahim Niyaz
Malta	Mr. Anthony C. Mifsud Mr. Charles Deguara
Mauritius	Mr. Rajun Jugurnath
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Moldova	Mr. Serafim Urechean
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