

April 2021  
Number 5

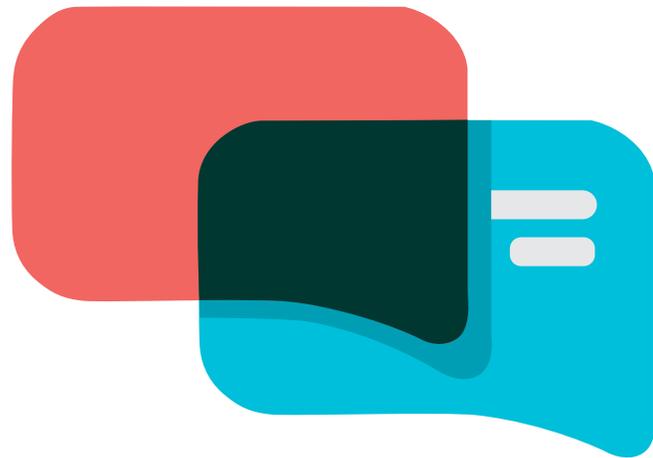
Learning Exchange Report



# Citizen Participation in Auditing in Latin America: The Future Agenda

September 2–4, 2020

Marcos Mendiburu



La Auditoría Superior de la Federación (ASF) de México reproduce en el Micrositio de su Comité Editorial esta publicación

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# About the Author



 **Marcos Mendiburu** is a consultant on issues of transparency, accountability, and open government. He has worked with numerous civil society organizations, foundations, governments, and international organizations. In 2018 and 2019, he coordinated the virtual course on strategies for citizen participation and Supreme Audit Institutions, co-sponsored by the Citizen Participation Commission (CPC) of the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) and the Civil Association for Equality and Justice (ACIJ) from Argentina. Previously, Marcos worked for 16 years in the World Bank as Senior Governance Specialist. He is the author of the ARC/Controla Tu Gobierno Accountability Working Paper entitled “[Citizen Participation in Latin America’s Supreme Audit Institutions: Progress or Impasse?](#)”.

## Conference co-convenors:

- Auditoría Superior de la Federación: <https://www.asf.gob.mx/Default/Index>
- Accountability Research Center: <https://accountabilityresearch.org>
- ControlaTuGobierno: <https://controlatugobierno.com/>
- Fundar: <https://fundar.org.mx/>
- Oxfam México: <https://www.oxfamMexico.org/>
- La Red por la Rendición de Cuentas: <https://rendiciondecuentas.org.mx/>

# Acronyms

<b>AGN</b>	Auditoría General de la Nación (de Argentina) [Argentina's National Audit Office]
<b>ARC</b>	Accountability Research Center
<b>ASF</b>	Auditoría Superior de la Federación (de México) [Mexico's National Audit Office]
<b>CEPAL/ECLAC</b>	Comisión Económica para América Latina y el Caribe [Economic Commission for Latin America and the Caribbean]
<b>CGR</b>	Contraloría General de la República [General Comptroller Office]
<b>COSOC</b>	Consejo de Asociaciones de Sociedad Civil (de la CGR de Chile) [Council of Civil Society Organizations (Chile's CGR)]
<b>CPC</b>	Comisión de Participación Ciudadana (de la OLACEFS) [Citizen Participation Commission (of the OLACEFS)]
<b>CTPBG</b>	Comisión Técnica de Prácticas de Buena Gobernanza (OLACEFS) [Technical Commission on Good Governance Practices (OLACEFS)]
<b>EFS/SAI</b>	Entidades Fiscalizadoras Superiores [Supreme Audit Institutions]
<b>IDI</b>	Iniciativa de Desarrollo de INTOSAI [INTOSAI Development Initiative]
<b>INTOSAI</b>	Organización Internacional de Entidades Fiscalizadoras Superiores [International Organization of Supreme Audit Institutions]
<b>IDIGI-EFS</b>	Índice de Disponibilidad de Información de la Gestión Institucional en Entidades de Fiscalización Superior [Index of Public Availability of Information on the Institutional Management of Supreme Audit Institutions]
<b>MCC</b>	Monitores Ciudadanos de Control (programa de la CGR de Perú) [Citizen Monitors (Peru's CGR program)]
<b>ODS</b>	Objetivos de Desarrollo Sostenible [Sustainable Development Goals]
<b>OGF</b>	Observatorio de Gasto Fiscal de Chile [Chilean Fiscal Observatory]
<b>OGP</b>	Alianza para el Gobierno Abierto [Open Government Partnership]
<b>OLACEFS</b>	Organización Latinoamericana y del Caribe de Entidades Fiscalizadoras Superiores [Organization of Latin American and Caribbean Supreme Audit Institutions]
<b>OSB</b>	Observatorio Social de Brasil [Social Observatory of Brazil]
<b>OSC/CSO</b>	Organizaciones de la Sociedad Civil [Civil Society Organizations]
<b>TC</b>	Tribunal de Cuentas [Court of Accounts]
<b>TCU</b>	Tribunal de Cuentas de la Unión (de Brasil) [Federal Court of Accounts (Brazil)]
<b>TICs or ICTs</b>	Tecnologías de Información y Comunicación [Information and Communication Technologies]
<b>UN DESA</b>	Departamento de Asuntos Económicos y Sociales de la Organización de Naciones Unidas [United Nations Department of Economic and Social Affairs]

# Summary



A group of civil organizations committed to strengthening state-society synergies for accountability and Mexico's National Audit Office (ASF) jointly organized the International Seminar on Citizen Participation and External Auditing in September 2020. More than five thousand people from 21 countries registered, and there were more than eighteen thousand virtual participants throughout the three days of the event.<sup>1</sup> During the seminar, participants shared an assessment on the state of the subject regionally, research on the progress made at the sub-national level in a couple of countries, SAIs practices in the region, and examples from civil society on the use of SAI-generated information. Not only was the seminar useful to discuss progress and existing gaps but also to develop a series of proposals and recommendations that could be followed by OLACEFS and the SAIs themselves to expand on this issue.

Seminar participants acknowledged that citizen participation has advanced faster than its implementation by most SAIs in the region, which usually encompasses limited participation exercises. Thus, there is a risk that promoting citizen participation may constitute an effort to “be compliant” but not to generate any relevant impact on auditing.

Among the factors that would explain this situation were: the false dilemma between “citizen participation” and “audit”—based on the assumption that the former could affect the independence of the SAIs and/or the objectivity of the auditing; the organizational culture of the SAIs themselves; and the limitations of the citizen reporting mechanism as the dominant practice for citizen participation.

The ‘minimalist approach’ to citizen participation in auditing adopted by many of the region’s SAIs entails the need to go beyond their comfort zone and seriously consider the results and the impact of citizen participation, its supporting evidence, and how achievements are measured. In other words, citizen participation in audits must be results-oriented. Therefore, rigorous metrics are required on SAIs’ efforts to promote citizen participation. The data related to the implementation and results of citizen participation in audits by SAIs should be publicly disclosed on their institutional websites.

At the seminar, some institutionalized practices on citizen participation in auditing were shared, such as the participatory planning of the SAI from Argentina, the Council of Civil Society Associations (COSOC) of the SAI from Chile, the articulated audit of the SAI from Colombia, and the citizen report mechanism of the SAI from Mexico. However, the engagement of indigenous communities in the audit on the quality of drinking water services conducted by the Costa Rican SAI in 2018 showed that an enabling legal framework or specific internal regulations are not always required for SAIs to promote citizen participation. In this case, there was no internal practice to support such participation, but the willingness to experiment was essential. The innovation in SAIs must go hand in hand with citizen participation. This experience also highlighted the importance of involving the ultimate beneficiaries of the audit: the community members themselves.

It was emphasized that a broader view of citizen participation in SAIs requires an analysis of the various profiles of potential civil society participants. It also requires an understanding of the mechanisms these participants use to participate, their motivations, their possible contributions to an effective participation in an audit, and an adjustment of the practices implemented when they encounter obstacles gaining access to them. This approach also calls for adopting citizen participation practices based on a collaborative approach between citizens and SAIs instead of adopting consultative-nature practices prevalent in most institutions. This implies that citizen participation

practices must be jointly created, that is, created from and with the citizens, not for the citizens. Furthermore, this approach involves citizen participation throughout the audit cycle, including during the execution and/or follow-up phase of an audit, when feasible and appropriate.

Likewise, it is also necessary to promote the accountability of citizen contributions or inputs from start to end, including the actions implemented by the SAs (reporting on their capacity to respond or 'responsiveness') and how these actions or responses have contributed to other actions or changes by third parties. This requires SAs to take a different perspective when reporting their achievements to transcend audit reports (and their findings or recommendations), emphasizing their contribution to the accountability ecosystem (for example, how other oversight bodies, the media, and society have used audit products), and how this contributes to improving people's lives. This is key to prove the added value of SAs in today's world.

In summary, the challenges of the 21st century require public institutions to collaborate with other stakeholders, focus on results, be innovative, and use knowledge to adapt to changes in the external environment.<sup>2</sup> These characteristics or qualities also need to be present among SAs.

# I. Introduction



Citizen participation has been recognized in the Ibero-American Charter for Citizen Participation in Public Management as a fundamental dimension for accountability. Likewise, citizen participation is recognized as a right by contemporary democratic societies.

The international and regional organizations that bring together supreme audit institutions—such as the International Organization of Supreme Audit Institutions (INTOSAI) and the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS)—have highlighted the relevance of citizen participation for audit work and increasing public confidence.

Given that Supreme Audit Institutions (SAIs)—whether they are General Comptroller Offices, National Audit Agencies, or Courts of Accounts—only have the capacity to audit a limited sample of public resources, the engagement of citizens in auditing allows for a concurrent oversight, providing qualitative knowledge about how public expenditure is being carried out and contributing to a greater impact of the audit on society's priorities.

Throughout the last two decades in the Latin American region, SAIs have increasingly implemented various practices to involve citizens in their work with significant differences in scope and depth. Thus, the importance of holding a seminar to promote a space for the exchange of experiences and debate on citizen participation practices in SAIs to assess the current situation regarding the achievements and challenges in this area in the Latin American region.<sup>3</sup> The seminar also allowed the identification of a set of recommendations

to strengthen existing efforts of citizen participation in audit processes.

Mexico's National Audit Office (Auditoría Superior de la Federación, known as ASF) agreed to jointly organize the event at the invitation of the following civil society organizations (CSOs): Accountability Research Center (ARC), ControlaTuGobierno A.C., Fundar, Oxfam Mexico, the Interdisciplinary Program (PIRC), and the Accountability Network (RRC). This event was held virtually on September 2, 3, and 4, 2020, and was broadcast through the Fiscalizacion2020 microsite. Officials from the region's Supreme Audit Institutions, experts from civil society with extensive experience in the subject, academic researchers who have conducted studies on the issue, and representatives of international organizations that have supported this agenda at regional and global levels participated in the seminar.

The International Seminar on Citizen Participation and Auditing included a keynote speech, the presentation of a regional assessment report, four panels that shared practices and experiences from different countries, as well as research on the scope and challenges of citizen participation in auditing in the region. Five simultaneous working groups were also held, that pinpointed a set of recommendations to develop the future agenda, and there was a final roundtable led by high-level officials.

It is worth noting that this report does not seek to be exhaustive but to capture the key issues addressed in the various interventions by panelists and participants in the roundtables while delving into several thematic areas that serve as inputs to the development of a road-map for citizen participation in auditing.

## II. International Seminar Opening Remarks



During the seminar's opening, Haydee Pérez Garrido, Executive Director of FUNDAR gave the welcoming remarks. Haydee Pérez highlighted the cooperation between a group of civil society organizations interested in the agenda of citizen participation and oversight and the Supreme Audit Institution of Mexico. For his part, Nelson Eduardo Shack Yalta, Comptroller General of the Republic of Peru, who currently serves as president of the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) in his greeting highlighted the importance of citizen participation in public auditing by deepening and scaling up the audit work, especially in the context

of the health and economic crisis affecting the various countries due to the pandemic. According to Nelson Shack, "No one has a greater interest in ensuring the correct completion of public works—works that benefit their communities and families—than the citizens. [...] There is much capacity in the organized civil society for helping in the audit tasks by expanding the control capacity."

### III. Keynote Speech



David Colmenares Páramo, head of Mexico's National Audit Office (ASF), gave a keynote speech providing an overview of transparency and citizen participation in the ASF in Mexico. In this regard, the auditor general highlighted the ASF's efforts to bring audit information to the citizens, translate technical information to a broader public, and implement the citizen report channel as a mechanism for public participation in audit work. David Colmenares highlighted that "a pre-requisite for citizen participation in oversight is to have a broad strategy to disclose the activities and results of our work through the identification of information aimed at various segments of society."

Since 2012, the ASF established the Public Audit Consultation System. This platform allows online consultation of individual reports with findings from audits from 2000 to date, frameworks, the general executive report, and the follow-up and status of actions and observations issued, allowing the information to be downloaded in open formats. Also, on its website, the ASF has available citizen summaries of the reports. The audits' results can also be easily consulted through the "App Ciudadana ASF" and the special App for children "ASF niños." However, there is room for improvement in getting citizens to understand the results and use them actively.



## IV. Presenting the Regional Assessment: Citizen Participation in Latin America's Supreme Audit Institutions: Progress or Impasse?

**A**ránzazu Guillán Montero, a senior specialist in governance and public administration of the United Nations Department of Economic and Social Affairs (UN DESA) who provides technical assistance to SAIs globally, moderated the session for the presentation of the regional assessment report: "Citizen Participation in Latin America's Supreme Audit Institutions: Progress or Impasse?"<sup>14</sup>

Marcos Mendiburu, a specialist in transparency, accountability, and open government, presented the main findings

of the report commissioned by ControlaTuGobierno and the Accountability Research Center. In this regard, it was emphasized that citizen participation in oversight is not a recent issue in the region. It has been addressed through a series of declarations by the OLACEFS General Assembly. For the last 25 years, four Declarations of the OLACEFS General Assembly referred to the issue of citizen participation: The Lima Declaration (1995), the Asunción Declaration (2009), the Santiago de Chile Declaration (2013), and the Punta Cana Declaration (2016).

### Box 1. Punta Cana OLACEFS General Assembly's Declaration (2016)

The Punta Cana Declaration (2016) proposes a maturity model for citizen participation, which lists four levels: basic, low, intermediate, and high.

- Basic: This level is related to the promotion of the right to know, the right to petition, and the filing of citizen reports.
- Low: This level is related to disclosing information and oversight products (for example, audit reports).
- Intermediate: This level is related to training and the use of tools in the audit cycle.
- High: this level is promoted through partnerships between the SAI and citizens through the latter's contribution to the SAI's decision-making while preserving its independence.

Marcos Mendiburu pointed out that while the maturity model of the Punta Cana OLACEFS General Assembly's Declaration is a relevant instrument for assessing the status of citizen participation in SAIs, a review or adjustment of this model is required in three areas:

- a. Some practices associated with the model's low and basic level are related to transparency and access to information.
- b. Disclosure of information and oversight products entail limited interaction and a passive role for citizens, and the concept of 'transparency' is confused with that of 'citizen participation.'
- c. The intermediate level of citizen participation proposed in the Punta Cana OLACEFS General Assembly's Declaration should be

disaggregated, given that training should not automatically translate into citizen participation in the audit cycle.

Finally, the limited use of this model within the region's SAIs was highlighted.

Therefore, the OLACEFS Citizen Participation Commission (CPC)<sup>5</sup> recently published a follow-up report to its Punta Cana Declaration that showed the lack of awareness raising of this model within several member SAIs.<sup>6</sup>

The author of the regional diagnostic report acknowledged various efforts of SAIs in the region to promote citizen participation in external oversight over the past two decades. These included the incorporation of the topic into the institutional strategic plans of certain SAIs, the development of a specific section on citizen participation in the SAIs' institutional website, the participation and/or adoption of SAI commitments in the framework of the Open Government Partnership (OGP), and the adoption of a conceptual and operational framework on this topic in a couple of SAIs.<sup>7</sup>

Marcos Mendiburu said that the current challenges for the agenda to progress were to what extent and how citizen participation has been promoted in SAIs and the results of such participation in audit processes. To examine the first question, he proposed two dimensions: the scope and depth of citizen participation.<sup>8</sup>

Based on the analysis of the responses of six regional SAIs to question number 100 (at which stage of the auditing process the SAI encourages citizen participation), from the 2017 Global SAIs Survey carried out by the INTOSAI Development Initiative (IDI), Marcos Mendiburu noted that citizen participation was limited in the execution phase and the follow-up phase of an audit's findings and recommendations. As a result, citizen participation in the audit cycle is very limited.

Concerning the depth of citizen participation, it was pointed out that there is no up-to-date study about the topic; however, a review of the institutional websites of the SAIs and their annual reports made it possible to note that:

- a. The most frequently documented practice is the citizen reporting mechanism, which corresponds to the basic level. In this regard, the lack of publicly available independent assessments of this mechanism's effectiveness as well as the lack of transparency in managing citizen reports to develop the annual audit plan were underlined.
- b. The second most frequently reported practice is access to information and training initiatives. It was pointed out that, paradoxically, the disclosure of data and information on citizen participation practices in auditing is very limited, which gives room for improvement in the SAIs.

The author of the assessment highlighted the relevance of OLACEFS itself adopting guidelines or a publicly available policy on citizen participation for its regional activities. In this context, he pointed out the potential of citizen participation in the sessions of its General Assembly, the development of the regional organization's strategic plan and/or the work plan of its commissions, and the development of 'coordinated audits'.

In conclusion, Marcos Mendiburu shared the following observations:

- a. Concerning citizen participation, the discourse has advanced faster than the practice.
- b. There is a wide variety of experiences on citizen participation among SAIs in the region, although its implementation is mostly characterized as limited exercises and not necessarily associated with broader organizational and learning processes within the SAIs.
- c. The absence of a public participation strategy in auditing with specific and measurable goals, instruments, and indicators related to SAI performance.
- d. The lack of practices and experiences of SAIs on citizen participation in the execution of audits and the follow-up stage of their recommendations.

- e. Overemphasis on using the citizen reports' mechanisms, but with little assessment of their effectiveness in the SAIs.
- f. No distinction between the concepts of "transparency" and "citizen participation."
- g. Limited use of information and communication technologies (ICTs) for participation, besides promoting transparency or the use of social media for disseminating information and as online citizen reporting channels by SAIs.
- h. The prevalence of citizen participation practices centered around consultations over collaborative practices in the region's SAIs.
- i. The absence of a results-based approach and the effect of citizen participation in external oversight.



## V. Challenges and Opportunities for Citizen Participation in Oversight

As for the regional assessment, Patricia Guillén Nolasco, assistant manager of citizen participation at the CGR of Peru and coordinator of the OLACEFS Citizen Participation Committee, and Joaquín Caprarulo, coordinator of the Democratic Strengthening and Open Justice programs at the Civil Association for Equality and Justice (ACIJ) of Argentina, recognized that despite the predominant discourse in the SAIs reflecting a certain consensus on the need to incorporate citizen participation in oversight, there is a gap in its implementation. Likewise, Caprarulo pointed out that the assessment is a valuable input not only for the SAIs and OLACEFS but also for the CSOs working on accountability.

SAIs' organizational culture is one of the major challenges, as they operate similar to the judicial branch, especially those SAIs that are Courts of Accounts. There are also certain concerns or resistance, raised by some SAI officials regarding citizen participation in the audit (see section 9 of this report). Furthermore, it was pointed out that innovation is associated with experimentation and risk-taking, but SAIs are not inclined to it. As a result, SAIs often prefer not to interact with other stakeholders to avoid taking risks instead of mitigating those risks. In this regard, the paper "TCU and Social Control" of Brazil was mentioned as a good practice which proposes a list of options based on risk analysis to reverse the 'minimalist approach' to citizen participation in auditing adopted by most SAIs.

According to the experiences of the SAIs of Argentina, Chile, Colombia, Costa Rica, and Peru, and considering that the SAIs are institutions with a high degree of professionalism and defined hierarchical structures, the leadership of the highest authorities of the SAIs was identified as a fundamental factor in advancing this agenda. Furthermore, Joaquín Caprarulo stated that the discourse on citizen participation has permeated more among the heads of the SAIs attending regional and international forums and interacting with their peers. However, the middle-level staff of the SAIs must

carry out these actions, and incentives must be promoted among them. Therefore, it was suggested that this issue be incorporated into the performance evaluation of SAI officials and that the SAIs publish an annual report on the results (not only on activities) of citizen participation.

Panelists also listed another set of challenges for advancing citizen participation in external oversight. These included:

- a. Encouraging citizen participation as an effort to be compliant but without relevant impact.
- b. Citizen participation being restricted to one unit (for example, the department or administrative unit responsible for relations with other stakeholders) and not mainstreaming it to the entire SAI, particularly to its operational and strategic areas.
- c. The lack of proper definition of certain terms used by SAIs, for example, "participation" and "citizens." It was emphasized that the definition used by each SAI needs to be made explicit. Simultaneously, the current regulations on citizen participation in each country should be considered to guide SAI's work on this issue.
- d. Citizen participation is confined to the SAI interaction with a small group of CSOs based in the capital city, especially for those SAIs with no presence in other regions of a country.

As for opportunities, Patricia Guillén Nolasco mentioned that, in the context of the COVID-19 pandemic, the CGR of Peru has emphasized using ICTs to promote citizen participation in oversight through online training for citizens. The use of ICT also included virtual public hearings and virtual citizen oversight through the citizen monitors program (MCC). This program includes a more recent component consisting of verifying the

disclosure on institutional websites of contractual documents required by law and monitoring the procurement process implemented by municipalities to provide basic food baskets to those most affected by COVID-19. Along these lines, MCC's social auditing or accountability contributes to assuring the effective use of resources devoted to respond to the economic crisis caused by the pandemic.

Likewise, Patricia Guillén proposed the concept of "open control." She and Joaquín Caprarulo highlighted the opportunity that the Open Government Partnership (OGP) provides for SAIs to deepen their efforts in the area of citizen participation in oversight (see section 9 of this report).

The session ended with several recommendations made by the three panelists for OLACEFS and SAIs:

- a. To review the maturity model on citizen participation of the 2016 Punta Cana OLACEFS General Assembly's Declaration and encourage its use by the region's SAIs.
- b. To develop a survey and index of citizen participation in oversight following the Punta Cana Declaration's maturity model and considering the experience of the Index of Public Availability of Information on the Institutional Management of SAIs (IDIGI-EFS) implemented by the Technical Commission on Good Governance Practices (CTPBG) of the OLACEFS.
- c. To promote citizen participation as a relevant element in the evaluation conducted by peer SAI institutions, based on the submission of

evidence or documentation supporting the practices concerning each level of the maturity model and along the entire audit cycle.

- d. To carry out an analysis of the various profiles of civil society stakeholders or citizens who might interact with SAIs to understand the possible channels, motivations, and citizen input that each SAI could take advantage of, based on an analysis of their clients.
- e. To incorporate citizen participation into key management instruments (for example, planning, budgeting, evaluation, reporting) of SAIs to ensure effective implementation and avoid relying on the will of a limited group of officials.
- f. To plan the citizen participation activities in oversight in the short, medium, and long term. Without planning—as SAIs do very well in other areas—it will not be possible to measure the results of citizen participation in SAIs.
- g. To implement information systems within SAIs that capture data on the contribution of citizens from the beginning and allow their traceability in the actions carried out by the SAIs (such as quantifying losses in terms of the economic damage incurred) and other accountability institutions (for example, in terms of sanctions applied where appropriate). Data on citizen participation should be oriented to measure the impact of such participation in auditing and how it changes people's lives.



## VI. Insights from the Subnational Level on the Challenges and Opportunities for Citizen Participation in Oversight

This session was moderated by Dr. Jonathan Fox, director of the Accountability Research Center and professor at American University (Washington, D.C). The session addressed the challenges and perspectives on citizen participation in SAI auditing at the subnational level. The panel was integrated by Dr. Lourdes Morales, professor at the Centro de Investigación y Docencia Económicas (CIDE) and coordinator of the Mexican Accountability Network; Dr. Diones Gomes da Rocha, auditor of the Federal Court of Accounts (TCU) of Brazil and fellow at the Institute of Public Accounting and Democracy (ICPD); and Dr. Jorge Ortiz, auditor general of the State of Jalisco (Mexico).

Professor Lourdes Morales shared the results of the citizen participation dimension of the “Fiscal Transparency and Citizen Participation” research conducted by the Interdisciplinary Accountability Program and Accountability Network (PIRC-RRC) during 2019 and 2020.

The efforts to develop a comprehensive and articulated accountability policy in Mexico prompted legal and institutional reforms in transparency, oversight, anti-corruption, and their respective national systems, which have established parameters at the federal, state, and municipal levels. As a result, a specific working group on transparency, participation, and accountability was established within the national oversight system’s framework. In addition, the Citizen Participation Committees of the anti-corruption systems at the national and state levels, as well as citizen observatories may constitute a fundamental mechanism to improve public oversight.

This research work consisted of a review and assessment of four dimensions: 1) the legal framework on oversight and transparency, 2) *suo moto* disclosure (or information that must be available to the public without the need to file a request according to the law),

3) citizen participation, and 4) results of oversight in subnational and federal SAIs. Concerning citizen participation in oversight, for example, the assessment examined whether institutional websites allowed for the reception and follow-up of citizen reports, whether social accountability exercises were conceived, whether there were mechanisms for the reception of requests and petitions from society to be integrated into the annual auditing plan, or whether there were co-creation mechanisms.

The research concluded that the situation of citizen participation in oversight in SAIs is diverse and that there is plenty of room for improvement. The citizen report boxes stipulated by the Federal Auditing and Accountability Law represent the most common practice. Likewise, other SAI mechanisms focus on citizens’ possibility to participate in the planning and dissemination of audit reports. On the other hand, the research highlighted the absence of open government—or rather, open state—initiatives in Mexican audit institutions.

Among the factors that explain the differences between SAIs across the Mexican states, Lourdes Morales mentioned the SAIs’ autonomy and the capacities of CSOs and other citizen groups in the different states.

Regarding Brazil’s experience, Diones Gomes da Rocha shared the main findings of a 2017 research on the extent to which Courts of Accounts (TCs) at the subnational level contribute to enhancing social accountability in the country based on the analysis of three dimensions: 1) transparency, 2) citizen participation, and 3) accountability of the TCs themselves.

The study shows that Brazil is a federal state with 32 TCs: 26 state TCs, 1 TC of the Federal District, 3 state TCs, although with authority to audit municipalities, and 2

local TCs corresponding to the municipality of Rio de Janeiro and the municipality of Sao Paulo.

Diones Gomes da Rocha stressed the importance of distinguishing between the concepts of 'transparency' and 'publicity.' While transparency only occurs when the information disclosed allows its recipients to understand and process it, publicity constitutes only the disclosure of information. In other words, keeping information simple is a characteristic of transparency. Consequently, according to the speaker's opinion, there is an illusion of transparency in the Courts of Accounts on several occasions.

According to the research conducted by Diones Gomes da Rocha, in terms of dissemination of institutional information by the TCs, all of them publish their norms or documents that establish their competencies or regulate their internal functioning. However, none of them publish information concerning their heads, such as their meetings' schedule, trips, or participation in conferences. On the other hand, only three made available information on annual auditing plans on their websites.

Regarding citizen participation in oversight, many TCs in Brazil lack mechanisms to receive suggestions or proposals from citizens or CSOs to prepare their annual oversight plan (auditing program). The TCs also lack mechanisms to involve society during the auditing process. In most cases, the interaction between the TCs and the citizens is limited to the 'ouvidoria,' a legal figure in the Brazilian State similar to the Ombudsman but with limited authority. In terms of citizen training in oversight activities, all the TCs have a training area (or schools of accounts) that offers free courses to society, albeit occasionally.

Regarding accountability, only 11 SAIs in Brazil (34.4 percent) published their accountability reports on their websites. However, it should be noted that said accountability is merely done through the website; there is no space for interaction with the citizenry for its assessment.

On the other hand, he pointed out that there is a significant difference in terms of financial resources between the TCs, which is reflected in TC staff's training and their work, where compliance audits are prioritized over performance audits.

Likewise, Dr. Jorge Ortiz, the Auditor General of the State of Jalisco, noted that the importance of citizen participation in oversight lies in the fact that the public can provide valuable input based on their knowledge of various issues and their interaction with specific segments of society. This, of course, can contribute to the identification of potential management risks.

The Auditor General of Jalisco listed four premises: 1) the importance of the institutional design to understand the operating logic of each SAI, as it varies whether it is an Audit Office, a General Comptroller's Office, or a Court of Accounts; 2) the need to prioritize audit actions, given the impossibility of SAIs to review all actions of the public administration; 3) the existence of the SAIs' own audit methods to review the use of public resources; and 4) the existence of a list of audit products whose specific usefulness varies according to the purpose. Regarding the latter, Dr. Jorge Ortiz listed seven goals that audit products seek to achieve: 1) accountability; 2) improvement in the planning, programming, and budgeting of public spending; 3) improvement of government management - particularly in administrative aspects; 4) monitoring and improvement of government policies and programs; 5) effective compliance with the law, for example, by strengthening the rule of law; 6) prevention and/or punishment of acts of corruption; and 7) to deliberate and influence during the parliamentary process.

He also emphasized that SAIs conduct three types of audits: 1) audits to review regulatory compliance or the legality of acts, 2) audits aimed at reviewing financial aspects, and 3) audits aimed at reviewing the performance of a specific policy or program (which identifies issues associated with efficiency, economy, and effectiveness). Each of these audits is usually associated with a specific audit product. Therefore, Dr. Jorge Ortiz concluded that it is important to consider the type of audit and the purpose of each audit product to better understand its potential use following the seven goals mentioned above.

On the other hand, he stressed the need to consider the distinct roles of internal and external control or oversight since internal oversight or auditing occurs in real time. Therefore, external control must interact with internal control and with society.

In summary, the limited experience on citizen participation practices in SAIs at the subnational level became evident during the session. In Mexico's case, it is paradoxical given the progress of the Open Government topic in the country. Furthermore, in both Brazil and Mexico, panelists pointed out the absence of a transparent and meritocratic approach to the appointment of the SAIs' heads, which could affect the institutions'

performance and openness to other stakeholders. Finally, the panelists agreed that performance audits in Brazil and Mexico tend to be less frequent at the subnational SAI level. This could represent additional challenges for advancing citizen participation in SAI oversight at local level.



## VII. Experiences with Citizen Participation in Oversight in Latin America

On the second day of the international seminar, two panels were held to share experiences on citizen participation in oversight in six countries of the region: Argentina, Brazil, Chile, Colombia, Costa Rica, and Mexico. For Argentina, Chile, Colombia, and Mexico, the panel shared institutional practices (for example, the ASF's citizen reporting channel, the participatory planning in the AGN of Argentina, and the articulated audit in the CGR of Colombia) and organizational approaches (such as the citizen participation policy in the CGR of Chile). Brazil and Costa Rica shared experiences of citizen participation in a specific audit exercise.

The first panel on citizen participation in audit planning was moderated by Emma Guadalupe Félix Rivera, the Auditor General of the State of Sinaloa, and included the participation of Lourdes Inchausti, from Argentina's National Audit Office (AGN); Braulio Ortiz, from the Comptroller General's Office (CGR) of the Republic of Chile; and Jaime Bolaños Cacho Guzmán, from Mexico's National Audit Office (ASF). The second panel on citizen participation in the execution of audits was moderated by Nancy García Vázquez, professor at the Universidad de Guadalajara, and included the participation of Carmiña Barbosa Díaz, from the Office of the Comptroller General of the Republic of Colombia (CGR); Ileana González, from the Office of the Comptroller General of the Republic of Costa Rica (CGR); and Bruno Sampaio Barros, from the Social Observatory of Brazil (OSB).

In **Argentina**, citizen participation in audits at the AGN began in 2002 to respond to a request from three CSOs linked to disability issues to incorporate the accessibility dimension in an audit of public passenger transportation. Following this request from the three CSOs, not only was this dimension included in the transportation audit exercise, but people with disabilities participated in the fieldwork with the audit team in the collection of information. Thanks to the participation of people with disabilities, they detected that public transportation

did not comply with current regulations, as ramps for passengers with disabilities were not used during peak traffic hours.

From this first innovative and positive experience, the 'participatory planning' procedure was introduced in Argentina's AGN in 2004. Participatory planning consists of soliciting civil society proposals on institutions or programs to be audited for incorporation into the AGN's annual audit program for the following year. Thus, in March of each year, proposals are received from CSOs through an online form available on the SAI institutional website. These proposals are shared for review by the Planning Unit and then by the AGN's thematic teams, and then are finally submitted for approval by the Board of General Auditors. Besides the individual response given to each CSO on its respective proposal, the AGN organizes a meeting to share the proposals contemplated in December of each year. Thus, according to Lourdes Inchausti, the AGN's participatory planning allows identifying issues of social relevance for subsequent oversight.

Argentina's AGN experience has focused mainly on participatory planning around the annual audit program according to Regulation 98 of 2014. However, in recent years, the AGN has created other emerging spaces for citizen participation in auditing. In this regard, they have organized several workshops involving CSOs with the technical audit teams in planning (called 'Audit Planning Workshop') and executing specific audits (called 'Intermediate Workshop'). These two types of workshops are usually conducted at the request of the technical audit teams. Also, the AGN organizes workshops for the presentation or dissemination of audit reports. Finally, the AGN has been involved in the Open Government Partnership (OGP) through a specific commitment in the third and fourth national plans.

In **Chile**, the CGR's experience of citizen participation in auditing was part of the efforts promoted by the Comptroller General in response to the 2015 review

report of the Organization for Economic Cooperation and Development (OECD). This OECD report recommended the institutions engagement with other stakeholders to better respond to changes in the external environment. The Chilean CGR official added that “citizen participation has an added value both internally (for example, in terms of the CGR’s institutional mission) and externally (for example, in fostering a culture of honesty in society).”

As part of the 2017-2020 institutional strategy of Chile’s CGR, specifically, of its goal of disseminating SAI’s work, one specific objective consists of strengthening citizen participation in the CGR, and it has been carried out through four means: training, outreach, citizen attention, and research.

In terms of training, the CGR offers a course on “Citizen Comptrollers.” This is an online course that awards a certificate to participants who successfully completed it, which, in turn, allows them to join a network or “Community of Citizen Comptrollers.” Other training initiatives are “Comptroller in Your School” and “Young Comptrollers.” As for studies, the CGR has been making use of data to identify and better understand CGR users. An example of this is defining the profile of the person who lodges reports to the CGR in Chile. Although one third of the reported cases are filed under confidentiality of identity, the data available on the reporting channel’s users managed by the CGR provide a profile of the most frequent people making reports: over 25 years old, males, and with high school or higher education. Also, the CGR data shows that not only citizens (30 percent) but also public servants (20 percent), companies providing goods and services to the government (8 percent), and people with no occupation (5 percent) are the most frequent complainants. Outreach includes, among others, the Community of Citizen Comptrollers and the Council of Civil Society Organizations (COSOC), which advises the Comptroller General on certain relevant subjects.

Likewise, Braulio Ortiz pointed out that the annual auditing program is based on a risk assessment carried out by the CGR itself as well as upon the citizen reports. However, a significant volume of citizen reports submitted to the CGR does not fall within its competence. Finally, he referenced an audit conducted by the Chilean CGR on citizen participation mechanisms at the

municipal level in 2015. Fundación Multitudes, a member of COSOC, proposed to follow up on its findings observations.

In **Mexico**, Jaime Bolaños Cacho Guzmán described two mechanisms for citizen participation in oversight in the ASF. In the first place, he explained the mechanism of stakeholder requests. Through this mechanism and the members of the Oversight Committee of Mexico’s National Audit Office of the Chamber of Deputies, citizens can submit their requests for consideration in the audit planning process. On the other hand, these requests could also be channeled through the anti-corruption national system’s citizen participation committees.

Jaime Bolaños Cacho Guzmán highlighted that the citizen reporting mechanism is a constitutional right regulated in the Title IV of the Federal Auditing and Accountability Law, through which the facts on any alleged misappropriation of resources can be reviewed, after a legal review as to whether or not to proceed. He also mentioned that audits derived from citizen reports are not part of the ASF’s annual auditing program and are given special treatment.

In both cases, suggestions and citizen reports can be submitted through the ASF’s website, as well as through a recently developed application.

The criteria considered by the ASF for audits’ prioritization include the relevance or social significance of the issues and the programs or institutions to be audited. The criterion regarding social significance is related to requests from stakeholders to the Oversight Committee of Mexico’s National Audit Office, citizen reports, and media coverage. The factors to be considered for the citizen reports include information on the misappropriated amount and the supporting documentation submitted for the alleged misconduct.

In **Colombia**, citizen participation in CGR oversight is stipulated in the constitution as part of “a participatory and democratic social rule of law state,” and in the legal framework related to this subject; specifically, the law of “citizen oversight” (*veedurias ciudadanas*) (Law 850 of 2003).<sup>9</sup> The CGR promoted citizen participation since the end of the 20th century. Then, it was strengthened with the creation of the Office of the Comptroller

Delegate for Citizen Participation in 2000. In 2019, the CGR adopted the participatory fiscal control system. Carmiña Barbosa discussed the “articulated audit,” as a practice of participatory fiscal oversight of the CGR of Colombia, through which it seeks to integrate citizen oversight with fiscal oversight to monitor the use of public resources.

The articulated audit is a process whereby a legally constituted CSO or citizen oversight body familiar with the entity or project to be audited provides input to the audit process carried out by the CGR. The articulated audit involves three actors: The Office of the Comptroller Delegate for Citizen Participation, the Sectoral Comptroller Delegate, and the CSO or citizen oversight body.

The CGR’s Office of the Comptroller Delegate for Citizen Participation is responsible for submitting proposals for articulated audits to be included in the institution’s Fiscal Surveillance and Control Plan for the next fiscal year and coordinating the process between the CSO or citizen oversight body and the technical audit team. The Sectoral Delegate Comptroller’s Office is responsible for conducting the audit, reviewing the inputs or citizen contributions presented by the CSO or citizen oversight body, and preparing the report from the meetings involving all parties.

The articulated audit is governed—among others—by the principles of confidentiality, impartiality, and objectivity of the participating CSO. To this end, the CSO or citizen oversight body must first sign non-existence of conflict-of-interest statements with the audited entity and agree not to disclose the oversight results. The final (articulated) audit report must explicitly mention the citizens’ contributions. According to the Colombian CGR official, protection has been requested for citizen monitors who have been occasionally threatened.

Finally, Carmiña Barbosa shared the experience of the 2017 articulated audit between the CGR (through its Infrastructure Delegate) and the citizen oversight group formed by inhabitants of the municipality to monitor the housing aspect of the resettlement and construction project of the new town of Gramalote in the department of Norte de Santander. The old town of Gramalote was destroyed by torrential rains generated by the

phenomenon La Niña in December 2010, which caused a landslide and affected approximately 975 homes and 1,100 families. Citizen input included photographic and video records as well as specific observations.

The CGR carries out qualitative and quantitative assessments—the latter are associated with loss for the public treasury, leading to fiscal responsibility. The Adaptation Fund’s articulated audit connected to the housing reconstruction project in Gramalote identified 10 cases of detriment to the public treasury, totaling approximately 6,371 million pesos. The case is currently in the process of determining fiscal responsibility (Final report of the Comptroller Delegate for Infrastructure Adaptation Fund 2017).

In **Costa Rica**, citizen participation in the CGR has focused on three areas. The first area consists of citizen attention services, providing answers to their petitions, consultations, and citizen reports. To this end, the reporting and investigations unit of the CGR was strengthened, while also making it easier for citizens to file reports through the institutional website and an application. The second area focuses on citizen training since citizens need to be trained to use the mechanisms established by the CGR and thus be able to make relevant citizen contributions. In this regard, the CGR offers an online course to citizens and developed a manual for citizen participation to audit public funds. At the same time, it also offers other courses on values and corruption prevention for children from 4 to 12 years of age called “The Integrity Award” and the “Youth Comptrollers” program, promoting student oversight in their environment. The third area concerns articulated auditing through the CGR’s auditing experiences involving citizens. The CGR’s “Everyone Counts” program is an example of this line of work. It includes a training phase on citizen rights and duties, and/or on specific subjects related to a specific audit (for example, on the law on solid waste or the legislation on national parks); a roundtable and the signing of agreements between local authorities and the communities—via a group of eight members—to solve a specific problem in their community. The CGR signs merely as a witness to the agreement. The third phase consists of following up on the commitments with the authorities and the community.

Ileana González talked about an articulated oversight conducted by the Costa Rica CGR in 2018 on the quality of the drinking water by vulnerable groups. In this case, an indigenous community was involved in identifying and validating the indicators used by the CGR during the audit. For this purpose, the CGR hired an anthropologist as a consultant who helped define and operationalize the concept of vulnerability and developed a communication protocol between the CGR and the indigenous population. Then, the CGR proceeded to conduct field visits to develop the indicators to be used in the audit report and later organized a workshop to validate these indicators, the second moment of the indigenous population's participation. The Costa Rican Institute of Aqueducts and Sewerage (AyA), responsible for ensuring the service and quality of drinking water in the country, also participated in the workshop. Finally, once the audit report was completed, the CGR visited several communities, promoted citizen empowerment, shared the report results and the observations made by the CGR to AyA, and encouraged the community to carry out citizen oversight. According to Ileana González, this experience shows that citizen participation in auditing "enriches visions and legitimizes the audit process because the population shares firsthand experiences on the subject being audited."

On the other hand, and since there is no law on citizen participation in the country, Ileana González emphasized the commitment and support of the SAI's highest authority among the fundamental factors to promote this subject within the Costa Rica CGR. Finally, the Costa Rican CGR official emphasized that the processes of citizen participation in auditing promoted by the SAI must be designed in partnership with the citizenry.

Finally, following up on the remarks previously made by Diones Gomes de Rocha on Brazil, Bruno Sampaio shared the experience of the Brazilian Social Observatory (OSB) regarding its cooperation with the Federal Court of Accounts (TCU). He explained that the OSB is a network made up of more than three thousand and five hundred volunteers participating in citizen observatories to promote social accountability in more than 150 municipalities in 17 states.

Bruno Sampaio spoke about the cooperation between TCU and OSB in monitoring municipal

public procurement. TCU's strategic objectives until 2021 include increasing the exchange of information through cooperation activities and improving its communication and relationship with society to foster the exercise of social accountability. In this context, a cooperation agreement was signed between TCU and OSB in 2018 to monitor the municipal executive branch in various Brazilian cities. The monitoring focused on examining 1) the transparency of city councils and their compliance with the law on access to public information and 2) the analysis of public contracts involving federal resources. This effort covered 60 municipalities, 60 social observatories, 180 volunteer observers, and three TCU auditors.

The working methodology to carry out this cooperation between TCU and OSB consisted of five stages: 1) TCU conducted two remote training courses with OSB volunteers; 2) volunteers mapped specific aspects of the municipalities' transparency portals and made a limited number of requests for information on contracts involving federal resources; 3) all the work performed by the OSB was shared with TCU; 4) TCU performed quality control of the volunteers' findings and the evidence collected; and 5) the results were consolidated.

## 7.1. Lessons learned from country experiences

The practices and experiences on citizen participation in oversight shared during both sessions reflected a diverse range of civil society actors: CSOs in the participatory planning of the AGN in Argentina; individuals using the citizen reporting channel of the CGR in Chile; and citizen oversight groups in the articulated audits of the CGR in Colombia. It is also worth mentioning the citizen observatories in Brazil and members of indigenous communities in the audit of the CGR in Costa Rica. While, in the Argentine experience, participation is concentrated in CSOs in the capital city, in Colombia and Brazil, the participants were from different regions of the country. The examples of the participation of people with disabilities and members of indigenous communities in a specific audit of the AGN of Argentina and the CGR of Costa Rica, respectively, illustrate the relevance of involving vulnerable groups in the auditing process.

Likewise, the participatory planning procedure of Argentina's AGN, the Council of Civil Society Organizations (COSOC) of the CGR of Chile, the articulated audit practice of the CGR of Colombia, and the citizen reporting channel of the ASF of Mexico are institutionalized mechanisms of citizen participation in SAIs. They contrast with the experience of the audit of the CGR of Costa Rica on the quality of the provision of drinking water services to vulnerable groups, which involved members of indigenous communities, thus constituting an innovative exercise that did not necessarily conform to a pre-existing practice within the institution.

A series of relevant lessons can be drawn from the experience shared by the official of the CGR of Costa Rica:

- a. The potential for experimentation and innovation regardless of the existence of a regulatory framework on citizen participation in the country or specific SAI procedures. In other words, the absence of internal regulation in the SAI should not constitute an impediment to carrying out pilots to explore and learn lessons. The participatory planning of the AGN, which dates back to 2002 but was only regulated in 2014, is also a good example of this experimentation.
- b. SAIs' international commitments have served as an opportunity to engage with vulnerable groups to "leave no one behind." In this case, it was the SAI's commitment to audit the Sustainable Development Goals (ODS) fulfillment which permitted to do so.
- c. Being flexible and adapting the SAI's internal procedures so that they do not constitute an obstacle to the participation of certain groups of society. An important lesson for the CGR was acquired through the workshop's planning logistics with the indigenous communities. Although the CGR usually organizes workshops as it has a training center, on this occasion, it was a challenge given the need to cover the costs associated with the transportation of the members of the indigenous communities during their visit to the CGR headquarters for the workshop to validate the indicators used

for the audit. The CGR paid all transportation, lodging, and food costs for the members of the indigenous communities, but given that CGR has very formal procedures, legal reasoning was required to address this issue which involved staff from various areas of the CGR.

- d. Engagement of intermediaries to facilitate dialogue between the parties. Costa Rica's CGR hired an anthropologist as a consultant to define the dimensions or conditions associated with the concept of vulnerability of the communities. The anthropologist also developed a communication protocol between the SAI and the indigenous communities to ensure respect for their customs—such as authorization to take pictures—and to provide assistance during the audit process.
- e. Participation at several stages of the audit process. The audit team approached participation as a cross-cutting dimension of the whole audit. In other words, the participation of the indigenous populations was planned throughout the entire audit, and interaction with the indigenous communities was promoted at three moments: the field visit for data collection, the workshop to validate the indicators, and the presentation of the final report.
- f. Not generalizing a single or homogeneous profile of "citizens." Citizens have different beliefs, preferences, and opinions on, for instance, their perception of a good quality of life or the importance of water for indigenous communities. SAIs and their teams responsible for citizen participation must assess the civil society actors' profiles for their effective participation.

This experience proves that the scale and resources of SAIs are not always important; what truly matters is the willingness of their authorities to experiment. It is worth noting that the Costa Rican example does not constitute a standard practice in the CGR, since citizen participation in auditing is not always expected. However, this example does acknowledge the need to be aware of the context to explore certain opportunities.

The Colombian experience revealed the importance of engaging with civil society and strengthening the existing mechanisms for social accountability established by national legislation, for example, the law on citizen oversight. Furthermore, this raises questions about the relationship and collaboration of other SAIs in the region with the existing social accountability mechanisms in each country.

Additionally, the practice of the articulated audit of the Colombian CGR illustrates how to mitigate the risk of potential bias generated by civil society in its interaction with the SAI—as argued by certain SAI officials. In this practice, the CGR requires the CSO or citizen oversight body to sign a non-existence of conflict-of-interest statement—among other safeguards—with the auditee before their involvement in an articulated audit.

Finally, the Colombian experience sets an example of how to report on citizen contributions in oversight, the results in qualitative and quantitative terms, and their potential impact. Thus, demonstrating the added value of SAIs beyond the number of audits or findings, highlighting their contribution to accountability.

The Chilean experience reaffirmed the value of promoting studies and research as part of the citizen participation policy of the Chilean CGR, which is an area that is still missing in most SAIs. In fact, the Chilean experience presentation was the only one that included quantitative data—specifically related to the use of the citizen reporting channel.

The official of the CGR of Chile shared the example of an audit on citizen participation mechanisms in the Chilean public administration as an auditing area for SAIs where citizens could be involved. Most SAIs in the region have not yet explored this. The Chilean experience also showed the importance of going beyond citizen training and creating a network or community—through the Community of Citizen Comptrollers—that allows applying the knowledge acquired rather than assuming that citizens' training is enough to carry out oversight. Finally, he emphasized the importance of considering the social benefit of citizen participation in auditing and the benefit for the SAI itself by promoting actions in this regard, which serve to identify performance indicators and results within the SAI.

The Argentine experience proved the importance of citizen participation in oversight by promoting another dimension (accessibility) to the transportation issue from the perspective of people with disabilities. Its contribution to specific findings in this regard is reflected in the final audit report.

Lastly, the Mexican experience presents citizen participation in auditing as an opportunity to strengthen the accountability ecosystem.

In summary, the challenges of the 21st-century call for public institutions to collaborate with other stakeholders, be innovative, focus on results, and use knowledge. Such features also need to be present among SAIs, which must also contribute to the effectiveness of the broader accountability ecosystem.



## VIII. Use of Audit Reports for Democratic Advocacy in the Public Sphere

**O**n the third day of the seminar, Janet Oropeza, a researcher at Fundar, moderated the session on “The use of audit reports for public advocacy.” The panel included the participation of Viridiana Ríos, an academic and founder of the collective *Fuiste Tú*; Maylí Sepúlveda, a general coordinator of the NGO *ControlaTuGobierno*, A.C.; and Manuel Henríquez, a researcher at the Chilean Fiscal Observatory, who previously served in the research and business intelligence unit at the CGR of Chile. Besides the availability to the public of information and audit products generated by SAIs, this session sought to examine how civil society takes advantage of such SAI contributions as another way of assessing the impact of audit work.

Viridiana Ríos shared a recently published report by Oxfam Mexico called “La otra mafia del poder. Corrupción y desigualdad de datos en México” (The Other Mafia: Corruption and Data Inequality in Mexico). This report was based on the use of ASF data to identify the most affected by corruption in Mexico from an household income level perspective.<sup>10</sup> Based on an analysis of the amount of “lost money,” for example, funds not recovered or whose use is unknown according to ASF reports, the research concluded that “more money is lost in programs with greater redistributive potential in the poorest regions and in programs most useful for combating poverty, such as health, education, and social development policies and services.” It should be clarified that the irregularities depicted in the audit reports do not necessarily mean that resources have been stolen or that there is malice. Rather, they may reflect a lack of capacity on the public official who, for instance, keeps multiple bank accounts instead of a single account or does not know how to carry out a contracting process.

According to Viridiana Ríos, evidence shows that the perception of infrastructure programs being the main source of corruption is wrong. She illustrated this with data extracted from the work of the ASF itself. In this regard, the analysis indicated that 53 percent of the

public funds whose use could not be clarified or verified by the ASF are focused on expenditures in three specific areas: education, health, and social development. Moreover, according to this investigation, the percentage of irregularities detected in public education is equivalent to one third of the total budget allocated to public education in Mexico. Like this, and from the analysis and evidence generated based on the data published by the ASF, the research cast light on the unequal impact of corruption, as it affects even more those with fewer resources or resources devoted to guarantee rights.

In conclusion, Viridiana Ríos pointed out that analyzing the data generated by the audit bodies is not enough: social mobilization (of the victims) is also required to solve the problems identified by these audit reports. In this sense, she emphasized that few people tend to feel upset by the amount of money lost if it is shared abstractly, without contextualizing, and bringing it down to earth to understand the real impact on the communities, for example, calculating the number of schools that could be built with that money.

Manuel Henríquez, from the Chilean Fiscal Observatory (OGF), a civil society organization dedicated to analyzing public expenditure information, shared his experience using data generated by his country’s CGR. Based on his organization’s work using open data and publishing information in a citizen-friendly way, Manuel Henríquez pointed out some challenges to increase the spread and use of SAI information and products.

In this regard, he valued that the Chilean CGR publishes an annual report with statistics on the number of observations and findings for each public institution audited and the complexity levels of such observations in terms of their magnitude and risk. However, Manuel Henríquez stressed the importance for SAIs to follow up and report on whether they are effectively implemented and make such information public. This could contribute to increasing the level of public confidence

in certain public institutions. Otherwise, if SAIs only publish findings or observations, public distrust in public institutions may increase.

Also, he mentioned the GEO-CGR portal, which discloses geo-referenced information on public works executed in Chile. This CGR portal was key to developing the OGF initiative called “Rally de datos en la calle” (Data Rally in the Street). This rally was carried out in 2018 and 2019 and sought to promote citizen participation in public oversight based on data from the CGR portal and the portal of the Ministry of Public Works, complementing it with visits to the sites of the construction works.

Finally, Manuel Henríquez mentioned two investigations based on data from the CGR: 1) the analysis of the behavior of municipal spending in electoral times, which showed a significant increase in spending on hiring personnel and transfers to beneficiaries during electoral periods and 2) the analysis related to municipal purchases of advertising, which identified certain non-transparent areas in this regard.

MaylÍ Sepúlveda shared the experience of the NGO ControlaTuGobierno in the use of ASF audit reports for public policy advocacy. In this regard, three projects were mentioned: 1) the review of 222 audit reports to the National Water Commission (CONAGUA) between 2000 and 2016; 2) the social audit of the wastewater treatment plant of San Mateo Huitzilzingo and the assistance to 200 farmers that revealed irregularities and led to the filing of a report with ASF and with the Ministry of Public Administration (SFP); and 3) the social audit of sanitation programs and public works in Mexico City between 2013 and 2018.

The ASF data used in these projects showed common findings in all three cases: the absence of files or records regarding the specific purpose of the project; the absence of environmental, social, technical, and economic feasibility studies; the lack of consultations with the population to see if they agreed with the construction of the project; among others. It was also pointed out that certain audit reports usually describe the same findings and issue the same recommendations on several occasions without any changes in the audited entities. Therefore, the question was raised about the impact of SAIs' work. In this regard, the importance of

SAIs coordinating with other instances of the accountability ecosystem was emphasized to increase their work's impact and take better advantage of the information generated by the multiple accountability institutions. Likewise, MaylÍ Sepúlveda shared the repository of information related to the water and sanitation situation in Mexico on the ControlaTuGobierno website, which contains evaluation reports or documents from various public institutions of the accountability system at the federal level: the ASF, the Ministry of Public Administration (SFP), the National Council for the Evaluation of Social Development Policy (CONEVAL), the National Institute for Transparency, Access to Information and Protection of Personal Data (INAI) and the Supreme Court of Justice of the Nation (SCJN).<sup>11</sup>

MaylÍ Sepúlveda questioned the idea of citizens' apathy to participate. In this sense, she pointed out that a large part of the population lives in precarious conditions and must survive every day, so they do not spend their day thinking about what they will audit. In other words, people do engage when they see their rights being violated. Finally, the general coordinator of ControlaTuGobierno highlighted the importance of the experiences and experience-based knowledge that people bring to the auditing work and emphasized the intermediation work of CSOs for community members to take advantage of the audit reports.

Based on the use of SAI data by an academic, a think tank, and an advocacy-oriented civil society organization in two countries in the region, the potential impact of audit work when used by third parties was illustrated. The research promoted by Oxfam Mexico enabled the use of ASF data to question certain assumptions about the infrastructure sector being the hotspot in terms of the volume of non-justified funds and to redirect attention to investment programs in areas such as education, health, and social development.

Another key issue addressed during this session was how oversight data is presented. Despite the enormous volume of resources that the ASF cannot justify, such abstract data does not usually appeal to people; therefore, how audit data is presented is key. Moreover, this needs to be complemented by the social mobilization of those most affected to prevent the same problems from happening again. In this sense, the Chilean “Data Rally in the Street” experience shows that it is

insufficient to publish SAI data in a portal for its use if it is not accompanied by a deliberate campaign to involve the people who could be potential users. This is the pending task of SAIs that tend to limit themselves to disseminate audit findings and their content without exploring how and by whom they might be used.

Finally, in this session, panelists emphasized the importance of the role played by CSOs as intermediaries in bringing the audit work closer to the communities and the need to involve the ultimate beneficiaries of oversight: the members of the communities themselves.

Although it was not addressed in the seminar, it is important to note that other oversight information users include journalists and other oversight bodies. While it is often difficult to attribute this as a direct result of SAIs, it is possible to prove that the data they generate has contributed to the work of other actors. However, SAIs often consider that it is not their responsibility to report this type of data to provide evidence of the impact of auditing and its contribution to broader accountability.



## IX. Cross-Cutting Discussion Topics

The following is a more detailed exploration of three issues that were addressed throughout the seminar that SAIs should consider in the region to make progress in citizen participation efforts in auditing: 1) the false dilemmas regarding citizen participation in oversight; 2) the limitations of the citizen reporting channel as the dominant mechanism for citizen participation; and 3) the opportunity to promote collaborative methodologies for citizen participation through the involvement of SAIs in the Open Government Partnership (OGP).

### 9.1. Demystifying False Dilemmas about Citizen Participation in Oversight

Throughout the international seminar, two issues were raised that are relevant to SAIs and could be affected by citizen participation in oversight: a) the autonomy of the SAI and b) the technical nature of the oversight process.

Some SAI officials argue that citizens' participation, including civil society organizations, could affect the independence of SAIs as recognized in the INTOSAI Mexico Declaration (ISSAI 10). In this case, they assumed that citizens' or CSOs' interests could bias the oversight process. On the other hand, the eminently technical nature of SAIs is often emphasized, contrasting it with the lack of this type of knowledge among citizens. While the independence of SAIs and the oversight's technical nature are important, such approaches generate false dilemmas between "oversight" and "citizen participation."

However, SAI independence is compatible with citizen participation. At the conceptual level, it was emphasized that SAI independence should be understood as a guarantee that the audited public institutions would not interfere in SAIs' functions, which does not imply that SAIs should remain oblivious to the citizens' demands.

On the other hand, and according to a review of the citizen participation experiences of Latin American SAIs, Joaquín Caprarulo emphasized that there is no evidence to support or corroborate the concerns that are raised by some SAI officials. In fact, the experiences shared at the international seminar, such as those of Argentina's National Audit Office (AGN) and Colombia's General Comptroller Office (CGR), which have implemented citizen participation practices since the beginning of this century, have not registered any problems of autonomy in their oversight work.

Instead, interaction with the citizens could preserve the independence of SAIs in the face of possible political interference. In this sense, the main causes that usually affect the independence of SAIs—for example, at the subnational level in Brazil and Mexico—is a SAI head's appointment process not characterized by the suitability and independence of the candidates but by the distribution of positions among political parties, which is colloquially called "cuotas y cuates" ("goals and pals"). In contrast, the panelists highlighted the Auditor General's appointment of the State of Jalisco through a process proposed by the Committee of Social Participation of the state anti-corruption system before the State Congress, which served to provide greater legitimacy.

Therefore, it was stressed during the seminar that independence should not be confused with isolation. As the UN DESA official pointed out, today, in line with the objectives of Sustainable Development Goal 16 on Peace, Justice, and Strong Institutions that emphasize transparency, public participation, and accountability, it is not conceivable to have effective democratic accountability institutions that are distant from society when fulfilling their mandate.

Regarding the other prejudice about citizen participation in SAIs, for example, the impossibility for citizens to get involved due to the technical nature of the oversight process, participants emphasized that the aim is not to substitute roles and knowledge but to complement them. The point is that the oversight process is complemented and strengthened by the citizens'

contributions—which includes a wide range of actors: from ordinary citizens, human rights defense organizations, think tanks, professional associations, and community organizations, among others. In other words, social auditing does not replace fiscal oversight and its technical work, and it provides it with specific information from a citizen's perspective. Some illustrative examples are the experiences described above, presented by officials from the AGN of Argentina, the CGR of Colombia, and the CGR of Costa Rica.

## 9.2. Limitations of the Citizen Reports as the Main Practice of Citizen Participation in Oversight

The mechanism of citizen reports is the most widely implemented citizen participation practice by SAIs in the region. However, such practice is associated with the basic level of the citizen participation maturity model proposed in the Punta Cana OLACEFS General Assembly's Declaration (2016).

On the other hand, there are challenges—in terms of its use, its density (or volume of reports handled), and its degree of inclusion—raising the question of whether SAIs should prioritize this mechanism for citizen participation.

Members of Mexican civil society organizations shared their impressions of their experiences in filing reports before the Federal SAI and the SAI of a Mexican state, respectively. These experiences highlighted the difficulties related to time and requirements—for example, the presentation of supporting documentation and even the estimation of the amount affected by a potential irregularity—which could constitute a barrier to the participation of ordinary citizens. Also, filing a report is often a somewhat traumatic act for the individual doing so. This requires an attitude of empowerment of the individual; therefore, it is essential to have a range of citizen participation practices according to the characteristics of the potential users of such mechanisms.

On the other hand, an official from a South American SAI discussed the issues related to the management of reports. Besides the unawareness of the existence of the SAI's reporting channel by a large segment of the population, it was pointed out that there is a general lack of knowledge in society about the SAIs mission, which results in a significant percentage of the reports filed being finally dismissed. The panelist also pointed out that a greater number of reports would not necessarily lead to an increase in the number of audits due to the limited resources of SAIs. Finally, he added that “For example, if the CGR receives several reports on the delivery of food baskets in the context of the pandemic, they will not be reviewed one by one. Instead, all of them will be taken and filed, but they will carry out an audit on that issue. That is to say, the CGR will not review if the basket was delivered to the person who filed the report. Still, with the CGR's limited resources, the institution will try to have an impact on this issue in such a way that the audits allow the CGR to identify more transcendental findings for the benefit of society as a whole.” This raised the question about the expectations of citizens and the SAI when establishing mechanisms for citizen participation.

Finally, based on the analysis of the most frequent complainant profile (male, over 25 years of age and with secondary or tertiary education) before the CGR of Chile, the degree of inclusion of the reporting channel as the dominant mechanism for citizen participation in auditing was questioned. In this sense, the generation and analysis of such data allow a SAI to rethink how to reach those people through other mechanisms or practices of citizen participation in auditing. During the seminar, participants shared various participation practices that go beyond citizen reports through the experiences of several countries—such as Argentina, Colombia, or Costa Rica. In conclusion, it is essential that the region's SAIs progressively consider adopting more advanced mechanisms for citizen participation, always based on a thoughtful consideration of why such a mechanism will be implemented, what the expected result will be, and what institutional changes must be made within the SAI for it to function properly.

### 9.3. The Open Government Partnership: An Opportunity to Deepen Citizen Report Participation in SAI Oversight Activities

Participants in the seminar highlighted the importance of reinforcing the linkages between SAIs and the Open Government Partnership (OGP) to promote citizen participation in oversight in the region. They also discussed the SAIs' commitments in the national action plans of Argentina and Peru.<sup>12</sup>

As part of its recent "Open Response and Open Recovery" campaign, the OGP has recognized the importance of SAIs and other oversight institutions in identifying and mitigating risks in the use of extraordinary powers and mobilization of resources related to economic and social measures to address the COVID-19 pandemic and its consequences.<sup>13</sup> The evolution of the OGP agenda towards an Open State perspective has created space for such recognition.<sup>14</sup>

Despite the still limited number of cases, some countries' national open government plans include commitments by their SAIs. These commitments can serve as seeds for strengthening comprehensive accountability systems.

In Argentina, the third national plan (2017–2019) included a commitment to carry out training and participation workshops on topics identified jointly between civil society and AGN technical teams according to the already approved annual audit plan. This first experience led to a second commitment in the fourth plan (2019–2021) to promote citizen participation in the follow-up of audit recommendations, which is a key element for effective accountability.

Having a significant transformative potential, the commitment of the General Comptroller Office (CGR) in Peru's fourth action plan (2019–2021) is to promote social accountability by monitoring the execution of infrastructure projects through the INFOBRAS platform, which includes geo-referenced information on investment, expenditure, and execution of works. This undertaking requires the interoperability of three public information systems on planning, execution of resources and projects, and oversight: 1) the financial administration system (SIAF); 2) the public investment

system (SNIP), managed by the Ministry of Economy and Finance; and 3) the Electronic State Procurement System (SEACE), managed by the State Procurement Supervisory Body (OSCE). With this information, citizens can exercise social accountability and alert on possible irregularities.

Regarding the added value of OGP for CSOs and SAIs, as Joaquín Caprarulo pointed out, "Participation in OGP stimulates a greater degree of receptiveness to society's demands due to the international scope and visibility of this partnership, and the prestige of its methodologies and of those who make up this partnership, reducing the levels of mistrust concerning proposals coming from civil society." It was also pointed out that the process for co-creation of commitments means that CSOs are not mere guests but key players in co-leading this initiative and, therefore, power relations are less unequal, and the spaces for participation are more open than those promoted by the SAIs.

On the other hand, OGP offers SAIs the opportunity to benefit from innovative open governance practices that go beyond citizen reporting channels and consultation mechanisms to collaborative approaches, to interact with a wide range of national and international actors, and to enhance the impact of the oversight work, articulating with other instances of the accountability ecosystem.



## X. Recommendations for a Joint National and Regional Agenda between SAIs and Civil Society on Citizen Participation in Oversight

On the third day of the international seminar, five parallel working groups were organized with public officials from SAIs and other public agencies and autonomous bodies, members of the Mexican legislature, and civil society specialists in making proposals to promote a future agenda, based on the experiences and reflections shared during the panels. The topics addressed by the working groups were: 1) transparency, access to information, communication and training of SAIs; 2) gender, citizen participation, and oversight; 3) measuring the effectiveness of participation mechanisms in oversight; 4) how to promote citizen participation in the execution and follow-up of audits; and 5) reconstruction: challenges for a participatory oversight approach.

The following are the main recommendations made at each of the five working groups<sup>15</sup>

### Roundtable 1: Transparency, Access to Information, Communication, and Training of SAIs

- a. To publicly report data related to the implementation and results of the SAI's mechanisms and policy for citizen participation in oversight.
- b. To disclose data on how the SAI handles and follows up on citizen reports and their use concerning the formulation of the SAI's annual audit program.
- c. While progress was recognized in the disclosure of the SAI's annual audit program, there is a need for transparency in other decisions related to the SAI's annual planning. For example, the criteria used for modifications to the annual audit program when specific audits are dropped, adjusted or incorporated. Likewise,

the decisions and criteria used when selecting the type of audit (financial, legal/compliance, and/or performance).

- d. audit) to be performed on a given institution or program should be made public.
- e. To promote plain language to facilitate its understanding and use by different stakeholders.
- f. To offer information on the follow-up by SAIs of observations on recurring situations identified in the audit reports and the measures adopted by the auditees;<sup>16</sup>
- g. To record and share audit results, as people usually do not understand what happens after SAIs have detected irregularities, and to explain the role of SAIs and how they articulate with other instances of the accountability system for effective oversight; and
- h. To improve the quality of audit information to make it timely, accessible, and comparable.<sup>17</sup>

### Roundtable 2: Gender, Citizen Participation, and Oversight

- a. To promote the integration of the gender perspective and women's participation in oversight at the local and federal levels, since Mexico and Latin American countries have not made significant progress in this field.
- b. To encourage OLACEFS to a) promote mechanisms for the progress of women, equality and non-discrimination policies, and programs in the SAIs of the region; b) foster

the development of methodological tools to incorporate a gender perspective in the oversight processes; c) strengthen alliances with international and regional entities for the equality and empowerment of women, such as the OECD, UN Women, and ECLAC.

- c. To promote inclusive language in SAI audit products to further integration of the gender perspective.
- d. SAIs should audit public policies and programs aimed at women and promote that all programs audited by SAIs include a gender perspective.
- e. To review the degree of inclusion of citizen participation mechanisms in auditing from a gender perspective. For instance, one panelist shared quantitative data on the profile of the users of the citizen reporting channel in one SAI in the region, which showed an uneven use of this mechanism between women and men.
- f. To include in audit recommendations the impact of public policies and programs on women's rights.
- g. To create formal mechanisms and instances for women's participation in oversight within a comprehensive policy framework.
- h. To ensure that the integrity policy, including the Codes of Ethics and Conduct of SAIs, incorporate a gender equality approach.

### **Roundtable 3: Measuring the Effectiveness of Citizen Participation Mechanisms in Oversight**

- a. To measure the effectiveness of citizen participation mechanisms in oversight requires a clear definition of the goal of citizen participation, from both the SAI's and the citizen's perspective. If the reason is clear, then it will be easier to examine how to measure it.<sup>18</sup>
- b. To collect data to measure the level of inclusion of citizen participation practices (for example,

who is actually participating and who is not);<sup>19</sup> the degree of effectiveness (for example, how many citizen proposals are submitted against how many proposals are approved to conduct audits); the outcome (for example, how many citizen proposals approved by SAIs resulted in criminal, civil, or administrative liability); and the impact (for example, what changed as a result of audit findings or recommendations). Such data should be generated considering the public value or usefulness from the perspective of potential users.

- c. To generate data that allows for the traceability of activities initiated as a result of citizen input or contribution.<sup>20</sup>
- d. To make a proposal for common data standards on citizen participation in the work of SAIs, which would allow measuring the implementation of the citizen participation maturity model adopted in the Punta Cana OLACEFS General Assembly's Declaration.
- e. To promote that SAIs use the impact indicators of citizen participation in oversight developed by the OLACEFS CPC and publicly report about them.
- f. To encourage that SAIs publish data on the work of citizen participation in oversight, through time series and in open and reusable formats.<sup>21</sup>
- g. To ensure the quality of the data generated on citizen participation in audits by SAIs.
- h. To encourage that SAIs use the data on citizen participation and subsequent analysis to develop their own strategies and annual work plans on citizen participation.

### **Roundtable 4: How to promote citizen participation in the execution and follow-up of audits**

- a. To promote citizen participation in the entire audit cycle, including in the execution and follow-up of audits when feasible and justified.<sup>22</sup>

- b. There are mechanisms in Mexican legislation that allow citizen participation—for example, the CPC and the citizen reporting—in oversight. Therefore, for strengthening them, it is essential to, for example, publicize them so that people are aware of their existence and ponder on how to generate appropriate incentives/conditions for citizen participation in oversight through these mechanisms.
- c. SAIs should continuously promote a dialogue with citizens and inquire about their needs and concerns, as well as capacities. Only then SAIs should consider a range of mechanisms for participation.
- d. To implement innovative approaches to citizen participation in oversight that transcend the minimum required by internal regulations. For this purpose, it is imperative to find out how people are participating in other spaces and to encourage dialogue with citizens to learn their opinion on how they would like to participate.
- e. To co-create mechanisms for citizen participation in oversight with the citizens themselves. Based on the private sector's approach that asks customers and seeks to meet their needs, the public sector must break traditional paradigms around relationships with citizens. In this sense, channels must be generated with and by citizens, rather than for citizens.
- f. To offer multiple mechanisms or practices for citizen participation in oversight. Citizen participation should be thought of in plural—not in singular—since citizens have different motivations: CSOs, ordinary citizens, think tanks,

community groups, etc. Thus, the mechanisms for the various segments of civil society should not be the same. SAIs must identify the different profiles of stakeholders or audiences and their preferences, motivations, and obstacles. Today, there are different generations—not just social groups—whose preferences vary. Some people are digital natives, and others prefer more conventional, face-to-face channels for participation.

### Roundtable 5: Reconstruction: Challenges for Participatory Oversight<sup>23</sup>

- a. To build reliable information systems in an inclusive and participatory manner, using the registry and cadastral systems as a priority input of information to carry out censuses since the lack of such information systems has generated most of the problems, not only for auditing but also for the identification of the main affected communities and the allocation of resources to mitigate them.<sup>24</sup>
- b. To promote citizen participation in the development and updating of information systems (including the land registry, the list of victims, databases on the allocation of public and private resources, etc.).
- c. To involve the public in the risk committees and the review and strengthening of risk planning mechanisms.
- d. To establish links between civil society and the SAI to identify the main problems at the time of audits and discuss how to address them.

## XI. Conclusions Roundtable



**M**aylÍ Sepúlveda, the general coordinator of ControlaTuGobierno A.C., moderated the closing session of the international seminar. Representatives of international organizations, SAI staff, and civil society specialists joined the session. MaylÍ Sepúlveda shared the main recommendations elaborated in the five working groups previously held. The members of the panel then shared brief considerations that will allow future progress on the topic.

Roberto de Michele, a lead specialist at the Inter-American Development Bank (IADB), remarked that “SAIs have two clients: the public administration (or the public sector) and the citizens.” So, regarding sharing of SAI audit products and information for use by other stakeholders, the IADB official noted that, “We no longer see information as a solely supply problem; instead we have understood that it is a problem of supply and demand. Therefore, it is not enough to continue disclosing general information; it is necessary to consider how a variety of stakeholders could consume such information.”

Claudia Corichi García, head of the Unit of Legislative Liaison and Institutional Relations of Mexico’s National Audit Office (ASF), stated that, “This seminar would have been impossible to think of some time ago. Today, the issue of citizen participation is on the agenda of many of the ASF officials.” The ASF official added that, “This seminar is a turning point in the set of actions to strengthen citizen participation in oversight.”

Likewise, Claudia Corichi García pointed out that, in the current context, it is essential to create conditions and capacities so that women can access the different mechanisms and tools that exist for citizen participation in the oversight of public resources. She added that it is vital to know and recognize the region’s good auditing practices for the benefit of the population with fewer resources and greater needs. Examples of this are the ASF’s performance audits with an impact on public policy or the citizen reports under Title IV of the Federal Auditing and Accountability Law. Finally,

the ASF official stated that, “The exercise of human rights is a tool to fight corruption, the diversion of public resources, and impunity.”

Nelson Shack Yalta, Comptroller General of Peru and President of OLACEFS, reiterated that, “Social accountability has been and is the main ally of government auditing. Today, no SAI can oversee everything that should be overseen. And we could start closing this gap by taking advantage of society’s collective intelligence through informed and previously trained citizen participation.” Nelson Shack added that, “We [SAIs] must make an effort to systematize and progress in the implementation of the maturity model proposed by the Punta Cana OLACEFS General Assembly’s Declaration” and that this international seminar will contribute to the work of the OLACEFS Citizen Participation Commission, which is also currently chaired by the CGR of Peru.

Juan Pablo Guerrero Amparán, Executive Director of the Global Initiative for Fiscal Transparency (GIFT), stressed that, “Citizen participation is very well accredited in Latin America compared to other regions of the world, making the allocation and use of public resources more efficient and effective.” Also, it was stressed that citizen participation is a right, as is the right to public information. Consequently, it is necessary to promote public officials and citizens’ training, as happened with the right to know. Juan Pablo Guerrero Amparán finished by saying that the latter is a task that particularly corresponds to public institutions.

Rosa María Cruz Lesbros, president of the Citizen Participation Committee (CPC) of Mexico’s National Anticorruption System (SNA), stated that the CPC’s essence is to establish links with civil society and receive reports to refer them to the ASF and the state SAIs. In this sense, the civil society expert considered that we need to encourage citizen reporting and protect whistleblowers.

Finally, Rosa María Cruz Lesbros pointed out that there is much to be done regarding citizen participation in

oversight. In this regard, she acknowledged that the Ministry of Public Administration (SFP) has encouraged social witnesses and social audit committees. However, there have been no similar specific programs on behalf of the ASF.

# Annex – Additional proposals for the consideration of the OLACEFS Citizen Participation Commission

During the seminar, the participants made recommendations on strengthening the work of the OLACEFS Citizen Participation Commission (CPC) to promote this agenda in the region. Some of the recommendations were:

- a. Partnering with other OLACEFS commissions—such as the Information and Communication Technologies Commission (CTIC)—to deepen the use of ICTs as tools for citizen participation;<sup>25</sup> with the Technical Commission on Good Governance Practices (CTPBG) regarding the use of audit products by citizens as well as the development of an index on citizen participation in SAIs, similar to the IDIGI-EFS developed by the CTPBG; and with the Capacity Building Committee (CCC) to promote standards for training on citizen participation within SAIs in each country.
- b. Cooperating with international organizations [Inter-American Development Bank (IADB), Development Bank of Latin America (CAF), United Nations Development Program (UNDP-UN), Follow-up Mechanism for the Implementation of the Inter-American Convention against Corruption (OAS-MESICIC) and United Nations Department of Economic and Social Affairs (UN DESA)] that have been supporting SAIs. On the other hand, the World Bank adopted a citizen engagement mainstreaming strategy in 2014. The CPC could explore cooperation with the World Bank's Vice Presidency for Latin America and the Caribbean, especially in operations involving SAIs, and encourage member SAIs to audit how this strategy is implemented in World Bank-financed loans in their respective country.<sup>26</sup>
- c. Engaging with networks of Civil Society Organizations and researchers or academic during the formulation of its annual work plan and explore common areas of collaboration—especially on metrics—and research topics.<sup>27</sup>
- d. Interacting with the Open Government Partnership (OGP).

# Endnotes

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1 The seminar was broadcast on YouTube. Please note that only those who wished to obtain a certificate of attendance registered, although others connected to the live broadcast without prior registration. On the other hand, the total number of virtual participants comprises the total number of people connected in each of the sessions.

2 These qualities were pointed out by Diego Arisi, the IDB's leading state modernization specialist, on November 20 at an event held in Bogotá, Colombia.

3 The seminar had been planned to be held in person (March 25 and 26) but after the World Health Organization officially declared COVID-19 as a pandemic in March of 2020, it required adapting it to a virtual format, which provided opportunities for participants from various countries to join. More than five thousand participants registered to this event.

4 See Marcos Mendiburu, Citizen Participation in Latin America's Supreme Audit Institutions: Progress or Impasse? Working Paper, Accountability Research Center, August 2020 <https://accountabilityresearch.org/publication/citizen-participation-in-latin-americas-supreme-audit-institutions-progress-or-impasse/>.

5 See OLACEFS, Citizen Participation Commission <https://www.olacefs.com/cpc>.

6 See OLACEFS, Follow-up report on the Punta Cana Declaration, April 15, 2020. Available at <https://www.olacefs.com/informe-de-seguimiento-de-la-declaracion-de-punta-cana/>.

7 The two examples mentioned are the Participatory Fiscal Oversight System from Colombia's CGR and the paper "TCU and Social Accountability" from the Federal Court of Accounts of Brazil.

8 The scope of citizen participation is determined by the total number of stages in the audit process. Meanwhile, the depth of citizen participation is determined by the participation practices associated with the various levels from the 'revised' model of maturity.

9 Citizen oversight is a democratic mechanism of representation that allows citizens or different community organizations to supervise the public management of administrative, political, judicial, electoral, legislative, and accountability authorities, as well as public or private entities, national or international non-governmental organizations operating in the country, in charge of the execution of a program, project, contract or the provision of a public service.

10 See Viridiana Ríos, La otra mafia del poder. Corrupción y desigualdad de datos en México, Oxfam. Mexico. 2020. Available at [https://www.oxfamMexico.org/sites/default/files/La%20otra%20mafia%20del%20poder\\_0.pdf](https://www.oxfamMexico.org/sites/default/files/La%20otra%20mafia%20del%20poder_0.pdf).

11 See ControlaTuGobierno Repository, <https://controlatugobierno.com/repositorio/>.

12 As a matter of fact, Patricia Guillen Nolasco, Deputy Manager of Citizen Participation at Peru's CGR, previously served as Peru's OGP point of contact. José Antonio García, OGP Support Unit Coordinator for Central and North America, participated in panel number 3 of the international seminar.

13 See Sanjay Pradhan, "Making Trillion Dollar Stimulus and Safety Nets Work for All: The Essential Steps We Can Take Now," OGP blog post, July 24, 2020. Available at <https://www.opengovpartnership.org/stories/making-trillion-dollar-stimulus-and-safety-nets-work-for-all-the-essential-steps-we-can-take-now/> and Mia Katan, "Don't Let Cash Slip Away: How to Build Strong Government Oversight of Stimulus Spending," OGP blog post, September 1, 2020. Available at: <https://www.opengovpartnership.org/stories/dont-let-cash-slip-away-how-to-build-strong-government-oversight-of-stimulus-spending/>.

14 At the OGP Summit in London (2013), the participatory audit initiative driven by the Commission on Audit of the Philippines received the audience award. Commission on Audit, Republic of the Philippines, "COA's Award-Winning Transparency Project Turns One," December 2013. Available at: <https://www.coa.gov.ph/index.php/2013-06-19-13-07-50/news-releases/103-coa-s-award-winning-transparency-project-turns-one>.

15 The recommendations were grouped according to the topics of the five working groups to facilitate their reading, although some of them were addressed in the other parallel working groups. A limited number of recommendations made during the international seminar's previous panels are also reflected here to provide greater coherence to this report.

16 In this regard, participants stressed the importance of SAs reporting on total, partial, or no compliance with their recommendations as well as actions adopted—when applicable—for non-compliance with such recommendations and which parties are responsible for the follow-up. To access details on the compliance and measures adopted should the audited institutions fail to comply, it was emphasized that citizens must make requests for information, which is subject to a period of days established by law.

17 In Mexico, the ASF official responsible for transparency and access to information commented that disclosing audit reports is part of the transparency obligations under the legislation on the matter. Also, the ASF official pointed out that nowadays, it is possible to access the public versions of the files for the completed stages of an audit without the need to wait for the completion of the entire audit process. On the other hand, she said that every year the ASF receives approximately 1,200 requests for public information, 50 percent of which deal with substantive functions such as reports, observations, actions, recoveries, and compensation procedures. However, an official from an Access to Public Information Institute in Mexico clarified that 100 percent compliance with transparency obligations does not solve the problem of access to information because people still make requests for basic information, which shows that useful information is not always disclosed proactively to people. Likewise, participants discussed certain challenges regarding active transparency. In this regard, it was noted that, in the case of Mexico City, eight out of ten requests for review—filed before the Information Institute responsible for ensuring the right to information—are about transparency obligations. This evidences a disconnect between the information that the mandated bodies report as available to the public but that is not accessible enough for the people.

18 Regarding citizen participation as a measurement and evaluation object, an agreement must be reached on the purpose of such participation in oversight. In this sense, it was pointed out that there are two perspectives: the one from the SAI and the one from the citizens. In the first case, among the factors to promote citizen participation, it was mentioned that the public institution does not always have complete information. The public institution does not always have the capabilities, resources, and/or powers for certain actions. On the other hand, it was pointed out that measurement and evaluation—as well as oversight—tend to be conceived as technical issues reserved for specialists. However, there is broad experience in participatory evaluation. Hence, the importance of involving citizens in such monitoring and evaluation exercises of citizen participation in oversight by SAIs. Finally, regarding the process of data transparency, participants also pointed out that citizens should be involved in the way in which such data is displayed.

19 Some of the potential indicators to be considered in this area include who is participating, through what mechanism, and participation frequency.

20 Several SAIs claim that citizen reports lead to audits, but there is no data or detailed information available to the public on when and how this occurs. On the other hand, in the AGN of Argentina, an official commented that the SAI maintains that a CSO proposal can generate several audit projects. However, no disaggregated data is shared to allow traceability and/or to verify whether the numbers of audit projects derived from civil society proposals are being “inflated” for incorporation into the annual audit program for next year.

21 During the seminar, most of the SAI panelists highlighted how specific practices on citizen participation in auditing work and shared case examples or concrete experiences, but little quantitative data was provided to understand the scope and effectiveness of citizen participation practices. It is worth noting that, despite several SAIs in the region are carrying out numerous transparency efforts, the disclosure by SAIs of data on the implementation and effectiveness of citizen participation practices in auditing is very limited. In this sense, the OLACEFS Index of Public Availability of Information on the Institutional Management of Supreme Audit Institutions (IDIGI-EFS) should require the timely and broad publication of data on citizen participation in SAIs.

22 In this regard, they stressed that citizen participation does not end with the publication of reports. SAIs should seek collaborative approaches for the follow-up phase of the recommendations issued. Likewise, due to the emphasis on ex-post control in most SAIs in the region, it was pointed out that the work of SAIs is similar to performing an autopsy. Therefore, the most relevant scope of action for citizen participation in oversight would be centered around the follow-up of recommendations to stop any irregularities from happening again.

23 Among other recommendations, the following were made: 1) to regionalize the information systems, in other words, relocate them in various regions to strengthen their bond with the territories and thus, encourage their timely updating; 2) to guarantee the autonomy of the systems and institutions responsible for planning, prevention, and risk management (at municipal and state-level) —to provide them with the necessary continuity and prevent their use for patronage—and develop capacities, as well as connect with levels of government; 3) to establish connections between the findings that we already have, based on the results of the audits carried out so that the recommendations are exposed to the affected communities and thus become more accessible.

24 Participants emphasized the key role of the citizens in providing documentation during and after disasters. It was also mentioned that the Mexican organization Ruta Cívica has a document on functionalities, which has worked with El Colegio de México on a process with the National Fund for the Prevention of Natural Disasters (FOPREDEN), which could serve as a first draft to work with other actors.

25 OLACEFS CPC has collaborated with CTIC on citizen engagement for SDG monitoring and a mapping of open data efforts in SAIs.

26 See World Bank, Citizen Engagement <https://www.worldbank.org/en/about/what-we-do/brief/citizen-engagement#:~:text=The%20Strategic%20Framework%20defines%20citizen,intermediate%20and%20final%20development%20outcomes>.

27 These include the Global Initiative for Fiscal Transparency (GIFT) and the International Budget Partnership (IBP), which have been working on these issues with civil society in the region.



## Accountability Research Center Publications

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### Learning Exchange Reports

- Brenda Rodriguez Herrera, Rebeca Salazar Ramírez, and Mariana González Moyo. 2018. "First Meeting of Auxiliary Watershed organizations: Good Practices, Limitations, Lessons, and Prospects. Rapporteur's Report." *Learning Exchange Report 4*.
- Marta Schaaf, Caitlin Warthin, Amy Manning, and Stephanie Topp. 2018. "Report on the Think-in on Community Health Worker Voice, Power, and Citizens' Right to Health." *Learning Exchange Report 3*.
- Joy Acheron, Angela Bailey, Shaaзка Beyerle and Jonathan Fox. 2017. "Citizen Action Against Corruption." *Learning Exchange Report 2*.
- Victoria Boydell, Jonathan Fox and Sarah Shaw. 2017. "Transparency and Accountability Strategies & Reproductive Health Delivery Systems." *Learning Exchange Report 1*.

### Working Papers

- Angela Bailey and Vincent Mujune. 2021. "Bottom-Up Accountability in Uganda: Learning from People-centered, Multi-level Health Advocacy Campaigns" *Accountability Working Paper 8*.
- Ismail Ferdous and Naomi Hossain. 2020. "Picturing Accountability: What We Learned from the Photography of the Rana Plaza Disaster." *Accountability Working Paper 7*.
- Marcos Mendiburu. 2020. "Citizen Participation in Latin America's Supreme Audit Institutions: Progress or Impasse?" *Accountability Working Paper 6*.
- Felipe J. Hevia and Samana Vergara-Lope. 2019. "Educational Accountability or Social Accountability in Education? Similarities, Tensions, and Differences." *Accountability Working Paper 5*.
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