AFFILIATED NETWORK FOR SOCIAL ACCOUNTABILITY IN EAST ASIA AND THE PACIFIC

Citizen Tools and Methodologies in Participatory Audit

This issue of ANSA EAP's Practice Brief examines the different audit tools and methodologies used by partner citizen groups during pilot runs of the Citizen Participatory Audit (CPA) Project. CPA is a two-year initiative of ANSA EAP, in collaboration with the Commission on Audit (COA) in the Philippines, which aims to institutionalize public audit practices involving citizens and civil society organizations. The CPA experience points to the potentials of such citizen audit approaches, previously developed by citizen groups for their own monitoring of government performance, to enhance the existing audit procedures of supreme audit institutions (SAIs) like COA.
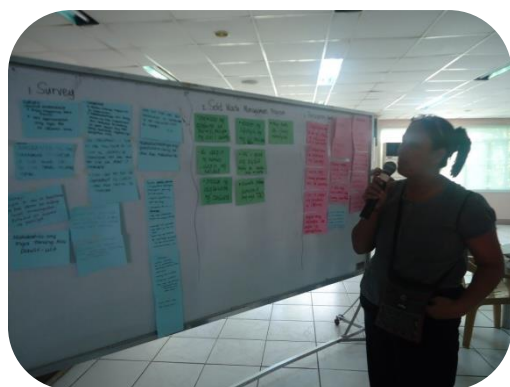
Enhancing public audit: Role of citizen

A study by the International Budget Project (IBP) in 2006 on the transparency of audit processes in 59 countries[1] noted key challenges facing public auditors and SAIs:

1) Release of audit reports by SAIs is often delayed
2) The audit reports are in a format that cannot be easily understood by ordinary citizens and citizen groups; and,
3) Audit recommendations and findings outlined in audit reports are not acted upon by concerned public officials or executive agencies.

As a form of collaboration between SAIs and citizen groups, participatory audit has been put forward as a viable strategy for augmenting limited capacities of SAIs towards addressing these issues.[2] Some questions that can be posed here in line with such perspective are: How has the use of citizen audit and monitoring tools enhanced the public audits by SAIs (like COA)? How has adoption of such tools and methodologies within the participatory audit framework contributed to the goal of empowering citizens to engage in public finance management? The first question addresses state auditors' concerns regarding the practical benefits that citizen involvement in public

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[1]Cited in Ramkumar, Vivek (no date). Expanding Collaboration Between Public Audit Institutions and Civil Society. International Budget Project: Washington, D.C.

[2]Ayaso-Talavera, Aida Maria 2012. Commission on Audit (COA) and Private Sector Participatory Performance Auditing. Strategy Paper, USGAO 2012 International Auditor Fellowship Program.

audit could bring, that is, apart from increased citizen trust and confidence in their work. The second looks at the matter from the perspective of citizen groups and their monitoring work.

It should be noted at the outset that many of these citizen audit tools and methodologies had been developed and applied by citizen groups way before participatory audit mechanisms were tried out by some SAIs. In fact, many citizen-initiated audit initiatives were carried out in an attempt to address the public auditing gaps mentioned above. Historically, this places citizen audit tools within the social accountability phase of the development of public accountability mechanisms. Social accountability tools stem from perceived limitations in state-driven accountability efforts (e.g., checks and balances within government, enhancing bureaucracy's capacities, independent bodies like Ombudsman and SAIs), and focus on citizen demand for good governance.

This nature of citizen audit tools as social accountability mechanisms can be seen, for instance, from citizen groups' experiences with the survey methodology to assess performance of public service delivery agencies. One famous case was the Public Affairs Centre (PAC) in Bangalore, in southern India. Responding to problems of poor public service quality and weak government monitoring, PAC's citizen report card (CRC) aimed to gather citizen data and feedback on these services through commissioned surveys (done in 1994, 1999, and 2003). Public dissemination of survey results, sustained advocacy, and creation of spaces for dialogue between the service providers and citizens, improved services and public perception of such services.[3]

Another citizen audit tool is the social audit which actually utilizes various data-gathering and performance assessment methods like surveys, interviews, quality tests, collation of statistics, review of records, case studies, and participant observation. A key concern in social audits is how resources were

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[3] For instance, the percentage of users who reported satisfaction with Bangalore's public services increased from 10.5% in 1994 to 40.1% in 1999, while the percentage of those who were dissatisfied with the same services went down from 37.5% to 17.9%. (Source: World Bank 2007. Social Accountability Sourcebook Chapter 3 Methods and Tools. Downloaded from www.worldbank.org, 23 November 2013.)

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used to attain social objectives, though this does not preclude examination of finances.[4] In the much-cited case of Mazdoor Kisan Shakti Sangathan (MKSS) and its 2006 social audit of the National Rural Employment Guarantee Act (NREGA) program in Rajasthan, India, more than 600 volunteers checked government compliance with the NREGA standards, including payment of proper wages. Thus, apart from discussions with beneficiaries, the audit required examination of payrolls, cash records, and similar financial documents.[5]

A third citizen audit tool, cited as providing a viable methodology through which citizen groups can participate in performance audits with SAIs is the community score card (CSC).[6] CSCs have been described as "hybrids" of the survey-based CRC and the multi-methodological social audit. Score cards solicit perceptions about the existing state of public services, based on collectively generated performance indicators. CSCs have the added feature of gathering the views of both service users and service providers. Like the public hearings in social audits, the CSC provides a space for immediate citizen feedback and problem-solving with government through a so-called "interface meeting" wherein scores are compared and emerging issues are discussed.[7] CARE Malawi used a CSC process in 2002 to assess the services of rural health centers.[8]

Citizen audit tools in the CPA project

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[4] World Bank Social Development Department 2007. Social Accountability Sourcebook Chapter 3 Methods and Tools. Downloaded from www.worldbank.org, 23 November 2013.

[5] International Budget Partnership 2008. MKSS Undertakes Social Audits in India. Case excerpt from Ramkumar, Vivek 2008. Our Money, Our Responsibility: A Citizen's Guide to Monitoring Government Expenditure. IBP: Washington, D.C. Downloaded from www.internationalbudget.org, 23 November 2013.

[6] Ayaso-Talavera, 2012.

[7] World Bank Social Development Department, 2007.

[8] CARE Malawi 2013. The Community Score Card (CSC): A generic guide for implementing CARE's CSC process to improve quality of services. Downloaded from www.care.org, 24 November 2013.

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The CPA Project's pilot audits adopted citizen audit approaches to complement existing public auditing procedures. As of the drafting of this practice brief, the CPA Project has gone through three (3) joint COA-citizen groups audits. **Pilot 1** looked at the multi-billion peso CAMANAVA flood control project to verify if the project attained its supposed flood-mitigation objectives. Authorized "citizen auditors" from Concerned Citizens of Abra for Good Governance (CCAGG), Diaspora for Good Governance (D4G2), and International Alert partnered with public auditors from COA and the Department of Public Works and Highways (DPWH) to examine documents, conduct field visits, administer surveys with stakeholders (including relocated households), and facilitate assessment sessions with selected local governments and public officials.

Pilot 2 assessed four (4) *barangay* or village-level health centers in Marikina City catering to the poor beneficiaries of the national government's conditional cash transfer (CCT) program. ANSA EAP served as the main civil society organization (CSO) partner for the pilot and facilitated a CSC process with Parent-Leaders of the CCT program and health service providers.

Pilot 3 checked on the Quezon City government's compliance to the national solid waste management law, and the extent by which its solid waste management program (SWMP) has achieved the objective of having a clean environment. The joint audit adopted the citizen survey methodology to assess the public's level of awareness of the SWMP and validate level of satisfaction regarding overall cleanliness in the city's three (3) major waste-producing districts. Volunteer enumerators from the *Pinagkaisang Samahan ng mga Magulang* (PINASAMA) and KAPITBISIG – local networks of women's rights advocates – helped administer the citizen survey and analyze its results.

Based on initial feedback of state auditors who joined the CPA Project's pilot audits, integration of these citizen audit tools and methodologies enhanced public audit procedures and results in a number of

ways. First, citizen audit approaches provided a systematic data-gathering process, albeit on non-financial or non-contract-based data like public service users' perception or level of satisfaction which, together with data from usual public audit approaches (e.g., assessment of program status vis-à-vis its design and objectives, checking program compliance with policy, review of contract provisions, etc.) gave a more complete picture of program results or impact. For instance, in the CCT pilot, the community score cards allowed target groups to rate aspects of services provided by *barangay* health centers based on identified indicators. A self-rating by local service providers and an interface meeting later validated their assessments.

Second, citizen audit methodologies highlighted for members of the joint COA-citizen teams the value of collaboration with stakeholders – i.e., implementing agencies, local service providers, affected communities, local public officials, and the program's target groups – and of ensuring their understanding of the audit process. In the CAMANAVA project audit, for instance, citizen auditors insisted on conducting community-based meetings to orient local stakeholders on the participatory audit process, and to collectively assess project results and impact. In the SWMP pilot with the Quezon City Auditor's Office, volunteer enumerators from partner citizen groups and barangay officials from targeted waste collection zones attended an orientation organized by the joint audit team. From the reflections of state auditors and volunteer enumerators after the survey, the activity helped in eliciting support from the city government and the concerned barangays, both of which provided staff and resources to the participatory audit initiative.

Finally, the use of citizen audit approaches produced information about program implementation that, according to COA auditors, would have been quite challenging to access and gather given their existing capacities and array of audit tools. In the SWMP pilot audit, familiarity of citizen enumerators with the target communities and people's waste management practices allowed deeper inquiries into such practices and related issues (which often went beyond the questions listed in the survey instrument). These inquiries shed light on valuable data such as the garbage collectors' health concerns and complaints with regard to payment of minimum wages, and the presence of local cleanliness campaigns and garbage collection systems in some communities (that are quite autonomous from the city government's waste management initiatives). These additional data pointed to some feasible areas for future participatory audit processes.

Challenges and ways forward

It remains to be seen whether the augmentation provided by citizens to COA's audit capacities, within the participatory audit framework, could have a significant effect in terms of addressing the huge demand for public audits that COA faces. What is clear now is that CPA's articulated bias for issues that are "close to people's hearts" could help make public audits more relevant to citizens' needs or concerns. As the pilot joint audits have provided a clear model in terms of how to go about with the engagement, COA and ANSA EAP have begun looking into the process of building a programmatic participatory audit agenda. Perhaps a more relevant concern at this point is how integration of citizen

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audit approaches into COA's CPA initiative has contributed to advancing citizen groups' own good governance and development agenda.

One issue relates to wider public dissemination of the participatory audit reports, given citizen groups' practice of communicating their monitoring results and findings to the public as a way also of creating citizen pressure on executive agencies to act on recommendations. In existing COA procedures and protocols, this could be done only after the exit conference with audited agencies has been conducted. As part of joint COA-citizen audit teams, with access to data on the audited program and to the joint audit reports, citizen groups should be in a better position to do such awareness-raising and advocacy efforts. Follow-up actions by citizen groups on CPA reports have still to happen, however, and seem to be still outside the current strategies of the CPA project team (within COA and the ANSA EAP) and partner citizen groups.

It might be interesting also for the the CPA Project team to explore in the coming days how the use of these citizen audit approaches, and citizen monitoring as a whole, can be enhanced and sustained through participatory audits, perhaps even outside the framework of joint audits with COA. In light of gaps in the SAI's practices mentioned above, particularly in terms of building public awareness of its work and output, and ensuring that public auditors' recommendations are acted upon, such endeavor might also be critical in sustaining participatory audit initiatives. It is in the same vein that building awareness of the value of citizen audit approaches, within and outside COA, could be also important in terms of institutionalizing the CPA framework.

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