Experience Sharing Material on
Citizen Participatory Audit (CPA)
in the Context of Environmental Auditing

The significance of the Philippine jeepney

The jeepney is a proudly Filipino creation: up-cycled from leftover U.S. Willy Jeeps used during World War II. It became a solution to the post-war public transportation problem. Today, the jeepney is still a popular and affordable mode of Philippine public transport. It is a reflection of the Filipino spirit – resilient, innovative, and optimistic.*

For the CPA, it is the symbol and our way of inviting citizens, civil society, and other stakeholders, to take the CPA journey with us.[1] ***To the readers, we say, "Sakay na." (Hop on)***

*How the Jeepney Became a Filipino National Symbol
https://theculturetrip.com/asia/philippines/articles/how-the-jeepney-became-afilipino-national-symbol/

Contents

1 Foreword

One of the INTOSAI core principles, ISSAI-P 12 is about how SAIs can make a difference to the lives of citizens and how SAIs should demonstrate their ongoing relevance to citizens, Parliament and other stakeholders. This is not only about holding governments accountable on behalf of citizens, or about asking their opinions on public matters, but as this publication showcases, it could also be about doing audits together with them. The Citizen Participatory Audit approach that SAI Philippines has developed, is an outstanding example of innovative thinking.

This experience sharing material is prepared by SAI Philippines. It is published in the context of the INTOSAI Working Group on Environmental Auditing Work Plan 2020-2022, under the Work Package six on experience sharing and capacity building. Environmental auditing is a good context to apply citizens participatory audit, as citizens tend to care about the environment. We hope that this paper will inspire audit offices around the world to rethink the way they engage with their citizens and stakeholders.

INTOSAI WGEA Secretariat, 28 April 2022

2　Introduction

This material presents the Citizen Participatory Audit (CPA) approach based on the experiences of the Commission on Audit, the Supreme Audit Institution (SAI) of the Philippines. The paper is published in the context of the Work Package six on experience sharing and capacity building of the INTOSAI Working Group on Environmental Auditing Work Plan 2020-2022. Therefore, the examples on citizen participatory audit engagements are all on environmental audits. Other examples may be found in the SAI Philippines website and the Citizen Participatory Audit (CPA) Website (https://cpa.coa. gov.ph/)

The foundation of the adoption of the CPA Citizen Participatory Audit approach in SAI Philippines is a set of laws, rules and regulations, and international commitments, particularly the Open Government Partnership, where the Philippines is a founding member. These gave SAI Philippines the authority to adopt the CPA approach in its audit, capacity building, policy formulation, and communication activities.

The term "citizen" is applied in this paper in a broad context. It does not only refer to individual citizens but also to the various groupings of individuals such as civil society organizations, non-governmental organizations, professional organizations, academic institutions, and those in the business sector who share visions, interests, objectives, and values, with SAI Philippines.

INFO BOX
THE OPEN GOVERNMENT PARTNERSHIP

The Open Government Partnership (OGP) is a global partnership that brings together government reformers and civil society leaders to create action plans that make governments more inclusive, responsive, transparent and accountable. Seventy-eight countries and seventy-six local governments — representing more than two billion people — along with thousands of civil society organizations are members of the Open Government Partnership (OGP).

The Philippines joined the OGP in 2011 as one of its founding members, and has implemented four Action Plans since. The Citizen Participatory Audit (CPA) was a commitment of the Commission on Audit during the first action plan and won the first Bright Spots Award in 2013 during the Global Summit held in London. On the tenth year of the OGP, the CPA won First Place in the OGP Impact Awards for Asia Pacific Region in December 2021 during the OGP Summit in Seoul.

Source: https://www.opengovpartnership.org/about

The authorizing environment or the circumstances within which citizens operate, as well as the SAI organization, its operating protocols, and the applicable laws, rules and regulations, all affect the CPA processes. Thus, it is important to analyse the above-mentioned factors in the reader's own SAI when considering the applicability of the concepts and processes discussed in this paper. Some adjustments may be needed to capture the uniqueness of each SAI.

This paper first summarizes the experiences of the SAI Philippines on the Citizen Participatory Audit. It is followed by four audit cases where the approach was applied in Philippines. As an annex is a detailed description of the various steps of the CPA process as applied in SAI Philippines.

2.1   What is a citizen participatory audit?

SAI Philippines' Concept of CPA

The CPA is:
1.   a technique for conducting audits with citizens as members of SAI audit teams
2.   a mechanism for strategic partnership and sharing of aspirations, goals, and objectives between the SAI and civil society
3.   a technique for citizen and civil society partnership in other areas of the SAI's work
4.   a strategy for reform to uphold the people's right to a transparent government and the prudent use of public resources, founded on the premise that public accountability can prosper only with a vigilant and involved citizenry

The CPA aims at changing people's mindset. The idea that governance is only for people in the government is flawed and exhibits a spectator mindset. We would, however, like our people, especially the younger generation, to be involved in the work of governance. After all, democracy is not only for the people, but also BY the people.
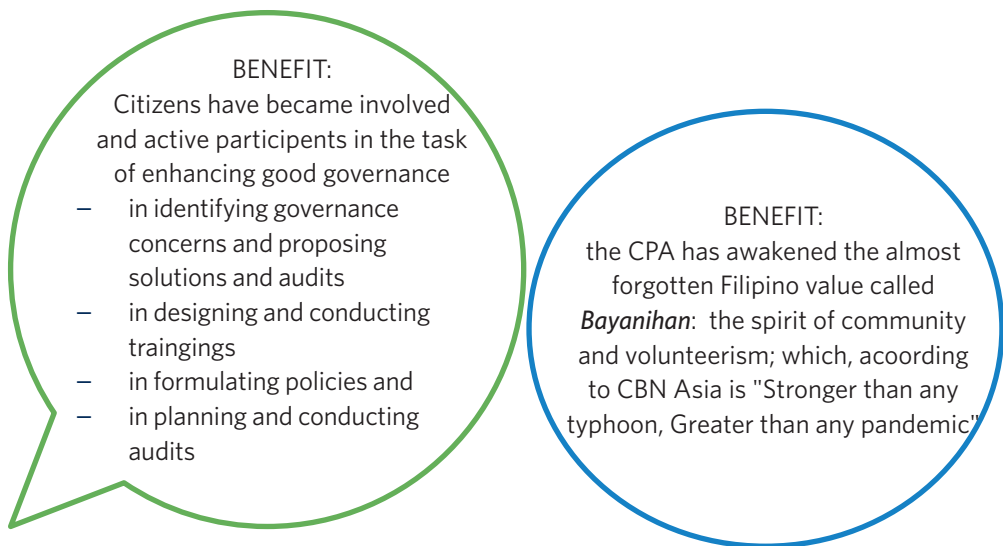
Source: Availability, Adequacy and Quality of Water Services Quezon City 2019 | Citizen Participatory Audit (coa.gov.ph)
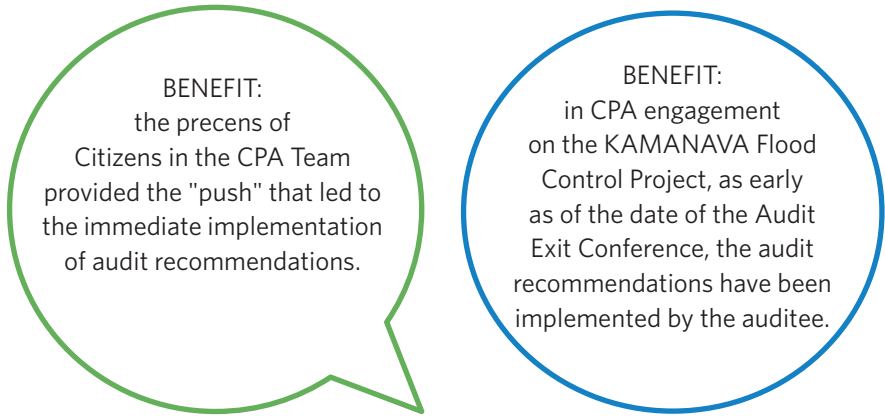
3 Benefits of the Citizen Participatory Audit approach

In this chapter, we identify the general problems as identified by SAI Philippines and then explain the benefits of integrating the CPA approach, in the context of the Open Government Program.

Problem: A general mindset among citizens that their role in governance is that of a mere "spectator" and not of an active participant.

BENEFIT:
Citizens have became involved and active participants in the task of enhancing good governance
- in identifying governance concerns and proposing solutions and audits
- in designing and conducting traingings
- in formulating policies and
- in planning and conducting audits

BENEFIT:
the CPA has awakened the almost forgotten Filipino value called *Bayanihan*: the spirit of community and volunteerism; which, acoording to CBN Asia is "Stronger than any typhoon, Greater than any pandemic"

Problem: Difficulties related to implementation of audit recommendations by the auditees.

BENEFIT:
the precens of
Citizens in the CPA Team
provided the "push" that led to
the immediate implementation
of audit recommendations.

BENEFIT:
in CPA engagement
on the KAMANAVA Flood
Control Project, as early
as of the date of the Audit
Exit Conference, the audit
recommendations have been
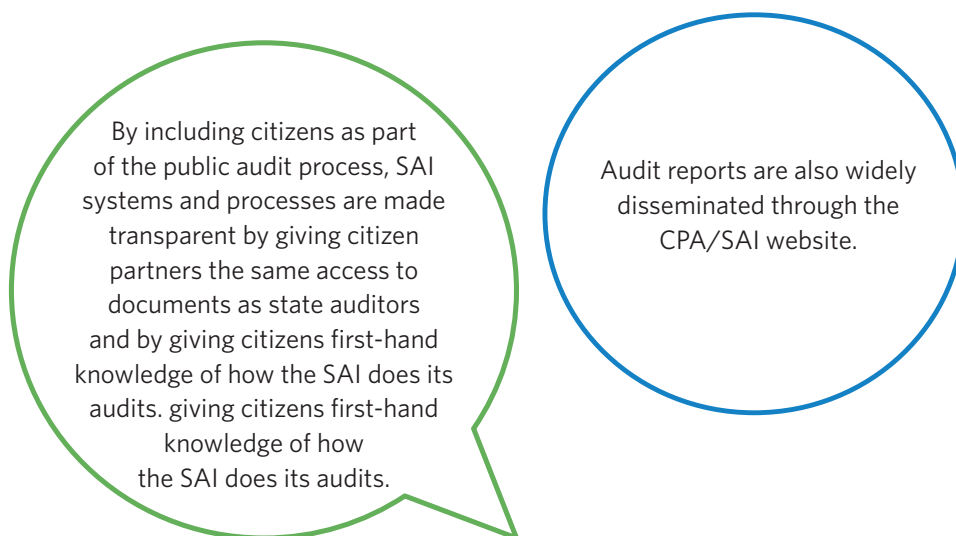implemented by the auditee.

Problem: Public Sector Auditors adopt technology-driven skills at a slow pace than the new technology develops, and also as compared to some civil society actors. On the other hand, they are more knowledgeable with governance processes particularly on public financial management.

Open Government Partnership value: Transparency

Knowledge and skills exchange between SAI auditors and citizen-partners is optimized when they worked as a team.
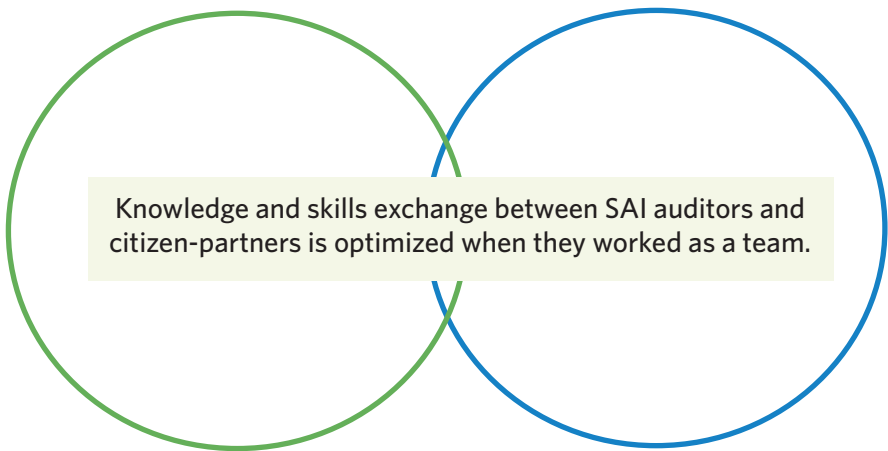
Open Government Partnership (OGP) value: Accountability

By including citizens as part of the public audit process, SAI systems and processes are made transparent by giving citizen partners the same access to documents as state auditors and by giving citizens first-hand knowledge of how the SAI does its audits. giving citizens first-hand knowledge of how the SAI does its audits.

Audit reports are also widely disseminated through the CPA/SAI website.

For example, Anthony Septimo, a member of CSO Diaspora for Good Governance, was once a critic of the SAI. After participating in the CPA of the KAMANAVA Flood Control Project, he became one of the SAI's staunch champions. This is what he has to say, "I truly believe that good governance is never the sole responsibility of the government. The best approach to combating corruption and making good governance work is constructive engagement between the government and its citizens. I am happy to be part of the CPA where I saw first-hand this dynamics at work."

The presence of citizens as members of SAI audit teams opens abuses of public officials in audited government institutions.

Open Government Partnership (OGP) value: Participation

> The CPA technique / strategy has various entry points for citizen participation: as members of audit teams, as partners in capacity building activities, as partners in shared agenda building for strategic planning and audit planning, as partners in validating implementation of audit recommendations.

SELECTED CPA TEAMS CONDUCTING SIMULATION OF INTERVIEW/SURVEY TECHNIQUES

Open Government Partnership value: Technology and Innovation

As the general feedback of the SAI's audit reports is that they are lengthy and difficult to understand. In response, SAI Philippines has tried to simplify the audit reports of the CPA processes in a participatory manner.

In addition, CPA Teams underwent trainings on geotagging and georeferencing, which means adding geographical identification to a metadata. This knowledge was applied in inspection activities during the CPA engagements.

CPA is a force multiplier

CPA has also provided the SAI with resources that are available as needed. It enabled the SAI to conduct labour-intensive audits that would have been impossible to realize without citizen-auditors. Consequently, with citizen-auditors, the audit period can become shorter. SAI Philippines has also noted that in some CPA cases, the audit recommendations were implemented faster, even before the audit report was adopted.
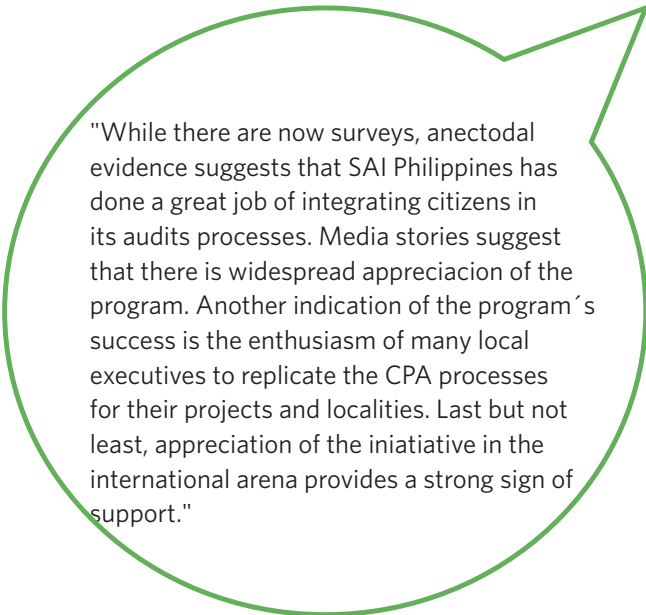
For example, the CPA of public elementary and secondary school buildings in Metro Manila involved inspections of a sample of 158 school buildings and focus group discussions in most of the schools. In this audit, 44 citizen-auditors and 23 SAI auditors were involved.

CPA has enhanced trust and confidence in the SAI as an institution

CPA has widened the SAI's network of external stakeholders that the SAI can collaborate with in undertakings for the common good

GPSA Brown Bag Lunch Series
How Can Citizen Participation Enhance Value for Money? Lessons from the Philippines in Designing and Implementing Citizen Participatory Audits2015. February 5.

"While there are now surveys, anectodal evidence suggests that SAI Philippines has done a great job of integrating citizens in its audits processes. Media stories suggest that there is widespread appreciacion of the program. Another indication of the program´s success is the enthusiasm of many local executives to replicate the CPA processes for their projects and localities. Last but not least, appreciation of the iniatiative in the international arena provides a strong sign of support."

4   Towards the institutionalization of the CPA

To build the CPA into the regular functioning of the SAI, SAI Philippines has identified the road towards the institutionalization and sustainability of CPA:

SUSTAINING MOMENTUM
A database of civil society -partners was developed and is continuously being updated; CPA Dialogues are regularly done annually to keep communication going.

INSTITUTIONALIZATION POLICY
After almost 5 years of various pilot phases, with a development partner providing development assistance, CPA was institutionalized in the SAI through SAI Resolution No. 2018-006 dated February 1, 2018.

REGULAR ORGANIZATION
One year after the launching of CPA project, the SAI issued a Resolution creating the Project Management Office, a permanent Office with its own personnel, under the Office of the Chairperson, to manage CPA. It replaced the ad-hoc Project Management Team. The PMO's manpower complement was increased with the 2020 approval of new positions.

REGULAR RECOURCE SUPPORT
Even at its pilot phase with financial support from development partners, the SAI started including the CPA budget in their regular national budget. By the time the financial support from development partners stopped, CPA's full budgetary support was provided by the Philippine Government.

4.1   Challenges and lessons learned

Not everything is a bed of roses in the setting up and implementation of CPA. SAI Philippines met challenges but was able to overcome them together with its civil society and citizen-partners.

One major challenge was the difference in the way the SAI performs its audit function compared to how citizen society organizations perform their social audits. The SAI takes time to consider international auditing standards and local laws, rules and regulations and to ensure that appropriate and adequate evidence support their findings and conclusions, especially those that could be the subject of court cases.

While the audit is on-going, the SAI is prohibited by law from disclosing to the public information about the audit, while the civil society organizations normally immediately bring to the attention of the public or the media "red flags" in transactions that are subjected to social audits.

The "getting-to-know-each-other" moments were both painful and welcome eye-opening experiences. The lessons learned were:
– Building trust is a long and painful process - distrust must be overcome before a meaningful participatory relationship will be achieved
    – Don't be presumptuous
    – Don't let personal biases and prejudices cloud your thinking
– The SAI and civil society organizations must learn to understand and respect each other's processes and operating procedures
– Create avenues for civil society partners to bring their unique local knowledge into the audit process
– Maintain the awareness that the audit Institution is the responsible actor"
– Share and co-create goals, objectives, and agenda
– Make sure that the roles and responsibilities are clear from the onset
– Expectations must be surfaced, discussed, and managed
– Avenues for communication, feedback, and resolution must always be open
– Maintain communication with civil society organizations and citizen-partners
– Foster creativity
    – One must learn to navigate and find ways to provide solutions to implementation challenges
    – Inspire experts in highly technical fields to volunteer
    – Think of ways to smoothly integrate the CPA processes within the regular audit processes of the SAI
– Don't bite more than you can chew
– Don't expect things to happen "overnight" – good things usually take a long time to take root, grow, and bear fruits.

Annex 1: Environmental audits using the CPA technique

The following pages describe the salient aspects of the environmental audits conducted by the SAI using the CPA technique.

Citizen Participatory Audit Engagement on the KAMANAVA Flood Control Project

BACKGROUND:

The KAMANAVA Flood Control

Project is located in the cities of Kalookan, Malabon, and Navotas in Metropolitan Manila. It was implemented by the Department of Public Works and Highways.
Its objective was to mitigate flood damages by flood control and drainage improvement works in the KAMANAVA area, in order to improve the living condition and promote economic activities in the area.

Selection of the audit topic

The first CPA engagement was on the KAMANAVA Flood Control Project. It was selected because it was high value in terms of project cost and high impact in terms of closeness (importance) to people's hearts. It also affected a large geographical area and a large population, the problem it will solve will mitigate the risk to life and property, and it is responsive to an urgent need of the citizenry.[2]

In addition, since it was the test whether the CPA would work, the activity needed the support of other stakeholders including the implementing entity.

Constituting the CPA Team

The Director, Supervising Auditor, Audit Team Leader and some Audit Team Members in charge of the regular audit of the implementing agency were constituted into the CPA Team. Since engineering expertise was required for the audit, engineers from the Technical Services Office were also invited to the CPA Team.

Preparing the initial audit design

The CPA Team prepared the initial audit design based on the documents provided and the feedback from the residents in the area.

The audit objective was to determine whether the project attained its goal of mitigating flood damages through flood control and drainage improvement works in the cities of KAMANAVA in Metropolitan Manila, and thereby improve the living condition and promote economic activities.

The project team with the civil society organization intermediary, participated in the meetings.

Conducting information and feedback sessions

Several Information and Feedback Sessions (Citizen Buy-In) were conducted in order to introduce participatory audit to citizens and civil society organizations. These sessions explored the possibility of citizen engagement, and partnerships with various stakeholders for the first pilot audit. There SAI auditors who were not familiar with the citizen participatory audit technique, learned about it.

The project team with the civil society organization intermediary prepared for and conducted the activities.

[NOTE: More details are in the Citizen Buy-In part of this Material.]

Conducting capacity building activity

The first Capacity Building activity was held for three days. Seven civil society organizations participated in this activity in order to obtain more information on how to partner with the SAI. This activity helped the civil society organizations decide if they will join the audit engagement as CPA Team members [citizen-partners]. The topics discussed in this activity were social accountability, good governance, fiscal accountability, liabilities

of public officials, functions and organizational structure of the SAI, audit concepts and process, and the forthcoming CPA engagement.

The CPA Team with the civil society organization intermediary, prepared for and assisted in the preparations for and in the actual conduct of the training.

Signing the Memorandum of Agreement (MOA)

The first MOA signing of the CPA Project took place during the inauguration ceremony of the CPA. The SAI Chairperson, the Secretary of the Department of Public Works and Highways, and three (3) civil society organizations signed the MOA.

Launching of the CPA Project involved major preparations which were done by the project team with the civil society intermediary.

Nominating civil society organization members to the CPA team and authorized/deputized citizen-partners.

After all nomination letters were received, the SAI Chairperson issued the Letter of Authorization, for the nominated and already-trained civil society members, as citizen-partners. Among them was an engineer, an accountant, a social worker, and a project administration staff member.

The project team with the civil society intermediary, prepared the documentation for the nomination and authorization.

Planning the details of the audit & conduct audit entrance conference

To attain its audit objective, the CPA Team conducted a series of meetings where the audit design, audit plan, audit program, inspection tool, survey research design and questionnaire, and the focus group discussion guide were finalized. These tools were prepared to validate the efficiency and effectiveness of the following structures in mitigating the floods:

a.   Polder Dike
b.   Raised River Wall (Right Bank of Malabon River)
c.   Navigation (Tide) Gate Submersible Radial Type
d.   Flood Gates
e.   Control Gates
f.   Pumping Station with Flood Gates
g.   Pumping Station without Flood Gates
h.   Raised River Wall (left bank of Malabon River)
i.   Raised River Wall (Navotas and Maral River)
j.   Improved Existing Drainage Channels

The Entrance Conference was then organized and conducted with the Department of Public Works and Highways. The project team and the civil society organization Intermediary took part in the preparations for and conduct of the Conference.

Gathering and analysing audit evidence

The methods used by the CPA Team were:
1. document analysis,
2. survey with key stakeholders,
3. interviews with key officials of government entities that were involved with the project,
4. focus group discussions and citizen surveys in key areas, and
5. ocular technical inspection (visual observation) of project structures.

Data gathered were analysed and initial audit findings/observations were communicated with the auditee, for comment/clarification.

Management's comments on the initial audit results communicated to them were evaluated and the CPA Team's Rejoinders were developed.

The CPA Team presented the audit results, audit conclusions, and their recommendations for Executive Action to the Management of the Department of Public Works and Highways during the Audit Exit Conference. Citizen-partners/auditors were given the opportunity to discuss specific audit findings that were the results of audit activities where they were heavily involved in.

Writing the audit report

The CPA Team members (including the citizen-partners/auditors) drafted the narratives of the audit activities assigned to them. The write-ups were reviewed and consolidated by the CPA Team Leader into the CPA Report.

The CPA Team noted, as written in the Audit Report, that Audit Recommendations have been implemented or started to be implemented even prior to the release of the Audit Report.

Links to the reports:

https://cpa.SAI.gov.ph/kamanava-2014/

https://www.SAI.gov.ph/index.php/reports/citizen-participatory-auditreports/category/6569-kamanava-flood-control-project

Citizen Participatory Audit Engagement on the Implementation of the Solid Waste Management Program of Quezon City

BACKGROUND:

Republic Act No. 9003, otherwise known as The Ecological Solid Waste Management Act was approved into law on January 26, 2001. It adopts, among others, the State policy of a systematic, comprehensive and ecological solid waste management program which ensures the protection of the public health and environment; and ensures the proper segregation, collection, transport, storage, treatment and disposal of solid waste through the formulation and adoption of the best environmental practice in ecological waste management excluding incineration.

The Law retains primary enforcement and responsibility of solid waste management with local government units while establishing a cooperative effort among the national government, other local government units, non-government organizations, and the private sector.

Designating the CPA Team & designed the audit

Quezon City was selected as the pilot service "provider" local government unit since it is the biggest city in Metro Manila, with a land area that accounts for approximately a quarter of the National Capital Region's land area.[3]

The regular SAI CPA Team of the local government of Quezon City was designated as the CPA Team.

Led by the Supervising Auditor, with assistance from the project team and civil society intermediary, initial data gathering activities were conducted to obtain sufficient information to enable the CPA Team to design the audit.

- Conducted online research and requested for copies of environmental laws, rules and regulations,
- Requested for copies of operating policies and processes of the Quezon City Government,
- Conducted research on demographic information of Metro Manila and Quezon City.

Through an Audit Design Meeting organized with support from the project team and the civil society intermediary, the following were agreed upon:

- Audit focus,
- Audit questions/objectives,
- Methodology,
- Milestones, and
- Tasking

The audit objectives were:

1. Validate compliance of Quezon City's Solid Waste Management Program with certain provisions of The Ecological Solid Waste Management Act of 2000 with the audit findings to flow into the regular financial/compliance audit.

2. Determine the extent that a clean city has been achieved through the solid waste management efforts of Quezon City.

Specifically,

2.1 To validate what the public knows about the City's and contractors' activities on the:
- conduct of information, education and communication campaign on solid waste management,
- promotion of solid waste segregation,
- timely collection and proper handling of solid waste management, and
- cleaning of thoroughfares and litter-prone areas.

2.2 To validate the level of public satisfaction with overall cleanliness in their communities and surroundings.

The survey and survey questionnaire were designed in an activity attended by the Quezon City Audit Team, civil society organization Intermediary, project office, SAI Director in charge of environment audit, environment expert resource person from the Ateneo School of Government, the civil society organization Intermediary, and prospective CSO partners that were trained by Oxfam International to design and conduct surveys: Pinag-isang Samahan ng mga Magulang (PINASAMA), an organization of day care workers and parents operating day care centres in urban poor communities and Kapitbisig, an association of barangay (most local level or government) health workers and advocates operating in Barangay Culiat, Quezon City.

The survey questionnaire was pre-tested by randomly selected personnel of the Quezon City Government.

The sample Barangays were also engaged in the audit process through a meeting facilitated by the Supervising Auditor attended by Barangay officials, CPA Team Members, project team and the SAI Environment Audit Director. The concept of the audit especially the audit objectives and procedures, were explained.

Conducting an exploratory meeting

The preparations for and the conduct of the exploratory meeting were done by the project team with the civil society organization intermediary. Civil society organizations that participated in the meeting were introduced to the CPA Project and to the forthcoming CPA engagement. Commitments to participate in the audit were obtained.

Conducting capacity building activity

A five-day capacity building activity was designed and conducted to include the following:

a.   Briefings by the Department of Environment and Natural Resources and by the Quezon City Environmental Protection and Waste Management Department, attended by the CPA Team, PMO, SAI Environment Audit Director, and civil society Intermediary ANSA-EAP;

b.   Training on the details of the audit;

c.   Training on the survey activities that included the mechanics for data collection and data processing.

Signing the Memorandum of Agreement, nominating civil society organization members, authorizing citizen-partners

This activity was held on the last day of the Capacity Building Activity. SAI and civil society organization representatives had a signing ceremony. The civil society organization representatives submitted their nominees for the CPA Team, and the authorized SAI official issued the Letter of Authorization for the civil society nominees. The nominees signified their compliance to the authorization by signing the authorization documents. In addition, nominees signed the Auditor's Statement of Independence, Non-Disclosure Statement, and Waiver of Liability.

Planning the details of the audit, collecting and analysing audit evidence

The CPA Team discussed the details of the audit and developed the Audit Plan and Audit Program which provided the detailed activities to be performed, outputs of activities, assigned individuals, and timelines.

The CPA Team performed the activities for the audit fieldwork indicated in the Audit Program. Most of the enumerators were citizen-partners.

A post-survey debriefing of enumerators was conducted, facilitated by the civil society organization intermediary. The debriefing obtained feedback from enumerators on their experience on the survey itself, their observation of people's reactions on Quezon City's Solid Waste Management Program, the CPA technique as a process, challenges and recommendations.

Preparing the Audit Report

The CPA Team prepared the Audit Report in a series of meetings arranged and attended by the project office.

Links to the report:
https://cpa.SAI.gov.ph/cpa-swm-quezon-city-2014/
https://www.SAI.gov.ph/index.php/reports/citizen-participatory-auditreports/category/6571-solid-waste-management-swm-program

In the above-mentioned activities, the civil society organization intermediary provided major support activities especially in coordinating with and bringing in civil society to participate in the CPA activities; and, in preparing for and conducting the CPA activities, with the project office. They also helped in facilitating the conduct of the survey, consolidating and interpreting the data, and in writing the audit report.

Citizen Participatory Audit Engagement on the Water, Sanitation, and Hygiene (WASH) Program in Cagayan de Oro City

BACKGROUND:

Schools are considered as important places for children where they spend long hours learning. Schools become prone to hygiene-related diseases causing harm to children, if water is inadequate or of inferior quality, if water and sanitation (WATSAN) facilities are inadequate or badly maintained, and if children in schools lack oral health care and hygiene education and training.

To respond to water, sanitation and hygiene (WASH) in public schools, the Philippine Government has developed several WASH programs and policies through the years and identified the Department of Education, Department of

Health and Department of Public Works and Highways as the three leading government agencies responsible for the implementation of school WASH policies, programs, activities and projects.

Designating the CPA Teams

Four (4) CPA Teams, constituted from the regular CPA Team of the Department of Education, were designated as the CPA Team, under the supervision of a Supervising Auditor.

Preparing the initial audit design

The CPA Team gathered data on policies, programs, projects and activities pertaining to WASH in the Department of Education), Department of Health, and the Department of Public Works and Highways, to enable a better understanding of the WASH Program.

They identified the following audit objectives:

1. To validate the physical existence/condition of the water and sanitation facilities constructed within the five selected public schools in Cagayan de Oro City;
2. To determine if there are adequate separate toilets for boys and girls; for students and teachers/non-teaching personnel;
3. To determine if there are toilets designed and provided for persons with disabilities;
4. To determine whether the Program implementation is effective and efficient to guarantee:
   – Adequate, sufficient, clean, suitable facilities for the students' use
   – Adequate and safe water supply
   – Adequate supply of soap, toothbrushes and fluoride toothpaste
   – Proper hygiene training and practices on the brushing of teeth and washing of hands
   – Oral/Dental Health Care Services

5. To validate whether concerned officials of the leading agencies, which are responsible for safeguarding sanitation in schools, have become more pro-active in implementing and monitoring sanitation policies in the public schools; and

6. To ascertain that hand washing facility projects are properly turned over to and accepted by concerned School Principals and concerned Officials.

Citizen Score Card, Survey, and ocular inspection with geotagging were adopted as the main evidence gathering tools.

Conducting exploratory meeting

The Regional Director of SAI Regional Office in Cagayan de Oro City assisted in reaching out to civil society organizations to participate in the Exploratory Meeting and express their commitment to join the CPA engagement as volunteers.

The CPA Team that was composed of auditors from Department of Education facilitated the meeting with the project office and the civil society intermediary.

Conducting capacity building activities

The CPA Team trained the civil society organization members who signified their intention to join the CPA engagement.

The audit design was presented, and the participants were taught how to perform data collection activities using the audit tools developed; and, data analysis.

Department of Education officials were invited to explain their Essential Health Care Program: Background and Coverage, Components, Best practices, Challenges and Directions.

Signing the Memorandum of Agreement, nominating civil society members, and authorizing citizen-partners.

On the last day of the Capacity Building Activity, civil society organizations and the authorized official of the SAI (SAI Regional Director) signed the Memorandum of Agreement. Then the civil society organization nominated their trained members to the CPA Team; and the SAI Regional Director authorized them as Citizen-Partners. The citizen-partners signed the conform portion of the Authorization Letter.

Seven civil society organizations signed the MOA and eighteen (18) citizen-partners were added to the CPA Team.

Planning the details of the audit

The CPA Team, now with the citizen-partners, firmed up the audit plan, audit program, audit tools, and logistics. They were assisted by the project office and the civil society organization Intermediary.

Gathering and analysing audit evidence

The CPA Team performed the activities assigned to each of them as indicated in the audit program. The designated enumerators among them administered the survey questionnaires, the designated interviewers conducted the interviews with officials, and the local government units and selected students. Inspections of WASH facilities, supplies and materials, etc. were conducted using geotagging.

Initial audit results were communicated to the auditee through Audit Observation Memoranda, which were responded to with comments, clarifications, or additional information.

Writing, transmitting and publishing the audit report

Audit results were organized and presented in an Audit Exit Conference with the auditee: officials of the Department of Education Division of Cagayan de Oro City and the principals of the five (5) sample schools.

The Auditee's comments, clarifications, additional documents were evaluated. These were included in the Audit Report together with the CPA Team's Rejoinder.

The narrative Audit Report is in the SAI website and the CPA website.

Links to the report:

https://www.SAI.gov.ph/index.php/reports/citizen-participatory-audit-reports/category/6573-water-sanitation-and-hygiene-wash-project

https://cpa.SAI.gov.ph/cpa-wash-cagayan-de-oro-2017/

Annex II: Practical steps in implementing the citizen participatory audit technique

STEP 1: Create the ad-hoc project management team

Operationalizing the CPA strategy/technique is not among the regular functions of the SAI. Thus, it is useful to have a small group of participants coming from various units in the SAI to plan a CPA process (make plans, implement them, coordinate with stakeholders, plan resources, initiate policy formulation activities and perform other related tasks in regard to the CPA).

THE EXPERIENCE OF SAI PHILIPPINES

The Chairperson of SAI Philippines issued an Office Order creating the ad-hoc Project Management Team. The SAI officials and employees that comprised the team came from various units. The tasks they performed regarding the CPA approach were in addition to their regular functions.

As part of the CPA institutionalization strategies, the project management team was replaced with the Project Management Office under the Office of the Chairperson[4], just one year and a couple of months after the launching of the CPA in November 26, 2012.

STEP 2: Define the concept of the CAP technique/strategy in the SAI

The project management office conceptualizes the objectives of the SAI and defines what the SAI wants the role of civil society and/or citizen-partners to be.

STEP 3: Determine authority to partners with citizens

The SAI should identify laws, rules and regulations, and international commitments that give authority to the SAI to engage citizens in performing these functions.

THE EXPERIENCE OF SAI PHILIPPINES

SAI Philippines project management office gathered the laws, rules and regulations, and international commitments that can become the bases for authority to engage citizens in performing its functions:

– Article II, Section 23, Declaration of Principles and State Policies, The Philippine Constitution
  "The State shall encourage non-governmental, community-based or sectoral organizations that promote the welfare of the nation."
– The Volunteer Act of 2007
  The State shall "promote the participation of the various sectors of the Filipino society, and as necessary, international and foreign volunteer organizations in public and civic affairs, and adopt and strengthen the practice of volunteerism as a strategy to attain national development and international understanding."
– The SAI's mandate and authority under the Philippine Constitution
  The SAI has the power, authority, and duty to examine, audit, and settle all accounts pertaining the revenue and receipts of, and expenditures or uses of funds and property, owned or held in trust by, or pertaining to, the Government.

  The SAI also has exclusive authority to define the scope of its audit and examination, establish the techniques and methods, and promulgate accounting and auditing rules and regulations, including those for the prevention and disallowance of irregular, unnecessary, excessive, extravagant, or unconscionable expenditures or uses of government funds and properties. Thus, the CPA is considered an audit technique.

– The Open Government Partnership
  The OGP is "a multilateral initiative that aims to secure concrete commitments from governments to promote transparency, empower citizens, fight corruption, and harness new technologies to strengthen governance".
– INTOSAI-P12 The Value and Benefits of Supreme Audit Institutions, Making a Difference to the Lives of Citizens
– The CPA is a demonstration of the SAI's ongoing relevance to the lives of citizens.
– Philippine Development Plan 2012-2016
  Citizen participation is part of the Plan.
– Chapter 5 of the Philippine Development Plan 2017-2022
  The CPA is a part of the Philippine Government's efforts to ensure people-centered, clean, and efficient government particularly regarding the aim to fully engage and empower citizens.

STEP 4: Engage a civil society organization intermediary

The SAI interacts with civil society organizations only when the work necessitates. It is therefore, not surprising that the SAI has very little knowledge about them, especially the "social skills" to deal with them and to engage them as work partners.

A civil society organization network as intermediary between the SAI and civil society organizations helps to introduce both organizations and bring them together to begin and sustain conversations.

THE EXPERIENCE OF SAI PHILIPPINES

The Philippines-Australia Public Financial Management Program from 2011-2016 provided financial assistance to the enhancement of public financial management in the Philippines, including Open Government Partnership programs/projects which included the CPA. This period was considered as phase one of the pilot stage of the SAI Philippines.

The civil society organization, Affiliated Network for Social Accountability in East Asia and the Pacific (ANSA-EAP) was the intermediary between the SAI and other civil society organizations. They played a major role in communicating with and bringing in the organizations to participate in the CPA activities.

They worked hand-in-hand with the SAI project management office in planning and implementing CPA activities.

The civil society organization intermediary handled the financial support for the activities that were provided by development partners (Department of Foreign Affairs and Trade – Australia, World Bank). The arrangement relieved the organizations from the rigorous tasks of budgeting, requesting for authority to use, spending, and reporting on the funds for the CPA Project.

In instances when the financial assistance from development partners ran short, CPA Project fund from the SAI's regular budget were used, following the SAI's usual financial procedures for requesting, authorizing, and spending.

STEP 5: Develop a CPA plan and operational guidelines

The SAI's project management office and the civil society organization intermediary prepare an initial Plan or Road Map for the CPA as the basis for identifying and setting aside resources, the involvement of other SAI organizational units and personnel, and the participation of civil society organizations.

An initial set of Operational Guidelines for the pilot implementation of the CPA is to be developed to guide matters like the selection of audit topics, selection of citizen-partners/auditors, roles, etc.

THE EXPERIENCE OF SAI PHILIPPINES

SAI's project team and its civil society organization intermediary, ANSA-EAP, developed an initial CPA Plan that included the following activities:

1. Citizen Buy-In
2. CPA Dialogues
3. Pilot Audit Engagements involving:
   - Audit Design,
   - Exploratory Meetings,
   - Training the CPA Team(s),
   - Signing Memorandum of Understanding,
   - Nominating Members to the CPA Team,
   - Authorizing/Deputizing Citizen-Partners,
   - CPA Team Planning,
   - Audit Evidence Gathering, and
   - Writing, transmitting and publishing the Audit Report.
4. Simplifying Audit Reports Audit-in-Brief
   - People's CPA Report

5. CPA Recognition Activity
6. Disseminating information on the CPA

The CPA Operational Guidelines for the Pilot Phase were formulated through a write shop attended by the project management office and the Executive Director and members of ANSAEAP. The Guidelines covered:
   - Description and Objectives of the CPA Project
   - Criteria for selection of audit topics

These included, among others: Ideally, with a civil society organization with members residing at or near the project site, or where advocacies directly relate to or otherwise impact on the project.
   - Process of selecting audit topics

The number of audit topics depended on the audit resources of the civil society organization in terms of the number of CPA Teams that can be constituted and the available fund to support the audit activities.

> **NOTE:**
>
> Presently, the determination of the SAI's Audit Portfolio is done at the strategic level through a Strategic Audit Planning. The audit topics selected for CPA engagements were those that were proposed by the general public through feedback mechanisms in the SAI's website and the CPA website; and, through CPA Dialogues, especially those with civil society organizations/citizens that committed to participate in the audit.

- Short Audit Period
- Criteria for selecting civil society organization-partners Among others, these include: No conflict of interest vis-à-vis the project subject of the audit; Can mobilize their staff, members, volunteers, and other partners for the audit; No adverse feedback about the organization and its leaders or members; Willing and ready to participate in the audit without remuneration, etc.
- Criteria for selecting members of the civil society organization who will participate in the audit engagement
  Among others, these include: A bona fide member of the civil society organization-partner; No conflict of interest vis-à-vis the project subject of the audit; Officially nominated in writing by the official representative of the civil society organization to participate in the audit engagement, etc.
- Role and Participation of the civil society organization partner in participatory audit engagements
  Among others, these include: Identifying their training needs, design, and conduct of training courses; Providing inputs in firming up the audit objectives and criteria; Providing inputs on the audit scope; Providing or nominating members who can be designated as citizen-auditors; Acting as resource person when so requested by the CPA Team; etc.
- Authorizing the individual Citizen-Partner/Auditors
  The SAI Chairperson sign the document that deputizes/authorizes specific individuals to be a Citizen-Partner/Auditor. He may authorize in writing another official to do it.
- Remuneration for the civil society organization – Partner and individual Citizen-Partner
  Since the participation of civil society organization and individuals is in the spirit of volunteerism, no remuneration is given to the civil society organization and the individual volunteer.
- Financial and other resource support for the Citizen-Partner/Auditor
  The individual Citizen-Partner/Auditor will be provided with financial and other resource support for official activities while undergoing training and working as a member of the SAI's audit team or training management team, pertaining to board and lodging, transportation and incidental expenses based on rates applicable to his/her SAI CPA Team counterpart, or rates that are set by existing rules and regulations on the matter, subject to availability of funds and to the usual accounting and auditing rules and regulations.
- Involvement of the Citizen-Partner in the CPA Team's activities:
  These include:
  - At all times under the direct supervision and control of the SAI through the CPA Team leader/supervisor
  - May be involved from planning, audit evidence gathering, reporting, and monitoring of implementation of audit recommendations as may be determined by the CPA Team leader/ supervisor

- The specific tasks to be performed by individual civil society organization-stakeholder partners in CPA Teams, including their SAI counterpart, will be as agreed upon by the CPA Team and indicated in the Audit Program
- As much as possible, to ensure transfer of knowledge and transparency, citizen-auditors shall be paired with another CPA Team member who is a permanent employee of the SAI. As such, they may opt to be co-signatories to audit working papers and/or reports which will be developed during the audit.

- Prohibition against premature disclosure of audit information/reports
- Composition and roles of the individuals comprising the CPA Team (both from SAI and citizen-partners)
  These include:
  - The CPA Team shall be constituted by the Chairperson of the SAI or his/her authorized representative;
  - There may be more than one CPA Team depending on the audit scope and the limitation in manpower and financial resources.
  - The CPA Team shall be composed of: Director-in-Charge, Team Supervisor, CPA Team Leader, CPA Team Members – composed of SAI auditors and citizen-auditors.
  - The duties and responsibilities of each are enumerated in the Operational Guidelines.

- Resolution of Disagreements and/or Differences of Opinion
  - First, at the level of the CPA Team. Then, may elevate the matter, in writing, to the Team Supervisor and the Director-In-Charge, if the issue will not be settled at the Supervisor's level. In extreme cases, it will be elevated to the Commission Proper, for final decision. The decision of the Commission Proper shall be final and un-appealable.
  - Resource Support
  - Equipment, supplies and materials, office space and furniture, and other items (e.g. for sampling and testing) needed in the performance of the participatory audit activities, will be provided by the SAI or by the project implementing entity from applicable components of their audit fund/budget or by a sponsoring entity (e.g. a development partner).
  - The CPA Team shall identify and estimate the cost of resource requirements based on its Audit Program. The estimates shall be submitted, thru the PMT for evaluation and recommendation, to the SAI Chairperson for approval.

The CPA Operational Guidelines for the Pilot Phase were approved by the SAI Chairperson.

STEP 6: Conduct citizen "buy-in" activities

At the start, it is expected that civil society organizations do not know about the SAI's plan to implement a CPA project. An activity to introduce the SAI, how it operates, and what its CPA project is, needs to be conducted.

The activity involves developing a list of civil society organizations to be invited; and, of those that will commit to participate in the CPA activities.

THE EXPERIENCE OF SAI PHILIPPINES

A Citizen Buy-In Activity is an activity organized by SAI for the purpose of introducing the SAI – what it is and how it functions, the CPA project, and audit topics to civil society organizations and individual citizens. It is done in less than a day.

During the early phase of the implementation of the CPA approach, several Citizen Buy-In Activities were conducted in sites located in each of the major island groups in the Philippines: Luzon, Visayas, and Mindanao.

The following were considered during the preparations and conduct of the Citizen Buy-In Activity:

– Dates and Venues of the Citizen Buy-In Activities
– Costs of rental of venue, meals, travel and lodging for the project management office composed of members of the project management office and ANSAEAP
– List of civil society organizations and individuals based near the site of the Activity, to be invited to join the Activity
– Estimated budget and authority to avail – expenses for the rental of the venue and related amenities, meals and snacks of the participants and organizers, travelling expenses of the members of the project team and ANSA-EAP who will be conducting the Activity, supplies and materials, etc.
– During the pilot phase, the resource support came from the financial assistance of Department of Foreign Affairs and Trade – Australia), managed by the intermediary civil society organization, ANSA-EAP.
– Office Order signed by the SAI Chairperson authorizing the holding of the activity and the project management office to travel and manage it
– Arrangements for travel and lodging for the activity management team
– Invitation letters and confirmations
– Program of Activities
– Materials for each part of the Program:
– Video for doxology
– Video for national anthem
– Presentation or video on "Public Accountability"
– Presentation on "What is SAI Philippines? What are its mandates? What are its functions? How is it organized to perform its functions?"
– Presentation on "What are civil society organizations?"
– Presentation on "What is the CPA project? What are the CPA plans and the civil society organizations'/citizen's roles?"
– Invitation for commitments – civil society organizations/individuals to fill out a Volunteer Information Sheet (for individuals, for organizations)
– Welcome tarpaulin / Stage background

Four (4) Citizen Buy-In Activities were conducted in the beginning phase of the CPA:

1. In Baguio City, for several civil society organizations,
2. In Cebu City, for several civil society organizations,
3. At the National College of Public Administration of the University of the Philippines, for faculty and students, and
4. At a civil society organization event of Social Watch, for members of Social Watch and its partners.

The Citizen Buy-In activity is an information dissemination activity.

The data in the Volunteer Information Sheets were stored in the CPA information systems which the SAI's information technology office developed for the CPA.

The SAI's experience showed that information dissemination become wider and positively received when the official launching of the CPA is done at the time of the signing of the Memorandum of Agreement between the SAI, its civil society organization partners, together with the head of the project's implementing agency.

The launching and Memorandum of Agreement Signing for the CPA of the KAMANAVA Flood Control Project of the Department of Public Works and Highways were conducted in one of the pumping stations of the Project. Invited to the event were officials of national and local government entities, development partners, diplomats, several civil society organizations, and the media.

STEP 7: CONDUCT CPA DIALOGUES

The CPA Dialogues are annual 1-day activities where SAI officials and members of civil society discuss to provide feedback to the SAI on possible audit topics and concerns which the SAI may address or solve.

THE EXPERIENCE OF SAI PHILIPPINES

The SAI conducts at least three CPA Dialogues annually, each in a different part of the Philippines representing one of the three major island groups of the country (Luzon, Visayas, and Mindanao).

Each CPA Dialogue lasts one day. It involves a workshop where participants are divided into groups, with each group composed of SAI officials/auditors in the area (SAI Regional Office) where the Dialogue is being conducted. The number of groups and participants in each group will depend on the total number of participants of the CPA Dialogue in the area.

There are two sets of data that are identified during the workshop:

Set 1: Responses to: "What do you want the SAI to audit?"

Each group discusses the question and fills out the following matrix:

Audit topic & Implementing agency	Reason or suggested audit objective	Proponent's commitment if participating	Proponent's needs to be able to participate	Proponent (Name/Organization)
Example: Conditional Cash Transfer	Example: Some beneficiaries are not qualified Or To determine if beneficiaries are qualified	Example: As member of the audit team	Example: Training	Example: Juan dela Cruz, Be Involved, Inc. (name of participant & his/her civil society organization)

Each proponent is given time to discuss his/her recommendation.

The Group decides on the top 3 audit topics that they will recommend being audited.

The Group reports the results of their dialogue in plenary.

Set 2:   Responses to: "What issues/concerns/problems do you want the SAI to address/ solve?"

CPA DIALOGUE– REGION IX, ZAMBOANGA

Each group discusses the question and fills out the following matrix:
Each proponent is given time to discuss his/her recommendation.

Issues, Concerns, Problems	Suggested solution	Proponent's commitment if participating in solution	Proponent's needs to be able to participate	Proponent (Name/Organization)
Example: Audit reports are voluminous, too technical, and difficult to understand	Example: Develop simplified graphical version of audit reports	Examples: Share expertise in designing and developing graphical audit reports	Example: Discussion to give him/her a clear understanding of the audit results that will be	Example: Juan dela Cruz, *Be Involved, Inc.* (name of participant & his/her CSO)
Issues, Concerns, Problems	Suggested solution	Proponent's commitment if participating in solution	Proponent's needs to be able to participate	Proponent (Name/Organization)
			transformed into a graphical format	

The Group decides on the top 3 Issues/Concerns/Problems that they will recommend to be addressed/solved.

The Group reports the results of their dialogue in plenary.

Consolidated Feedback from the CPA Dialogues

The feedback information from the CPA Dialogues is consolidated by the project office, by type of question and by region.

Feedback information on suggested audit topics is submitted to the Commission Proper (the collegial body that heads the SAI, composed of the Chairperson and two Commissioners) and the Technical Working Group on Strategic Audit Planning, for consideration in the selection of audit topics to update the SAI's Audit Portfolio.

Feedback information on issues/concerns/problems are transmitted to the SAI Offices that can act on the matter.

The CPA Dialogues are documented with photos, working papers of the workshop, attendance sheets, office order, confirmation letters, budget authorization documents, etc.

Photos are uploaded to the "Events" portion of the CPA Website. Filled out Volunteer Information Sheets support the data uploaded to the CPA Information System.

STEP 8: CONDUCT CITIZEN PARTICIPATORY AUDITS

Citizen Participatory Audit Engagements follow a series of Steps which involve the Audit Sectors of the SAI:

8.1. Constitute the SAI's CPA Team
8.2. Design the Audit
8.3. Conduct Exploratory Meeting
8.4. Train the CPA Team and nominated civil society organization (CSO) members and individuals
8.5. Sign the Memorandum of Agreement between the SAI and CSOs or individuals
8.6. Nominate CSO members to the CPA Team
8.7. Authorize / Deputize nominated CSO members and individuals as citizen-partners
8.8. Plan the details of the audit & Prepare logistics
8.9. Gather Audit Evidence
8.10. Write, transmit, and publish the Audit Report

STEP 8.1. CREATE THE CPA TEAM

As soon as the audit topic for the CPA engagement is identified, the SAI creates the CPA Team with individuals coming from the CPA Team of the program/project implementing agency or from other CPA Teams in the SAI. The membership of the CPA Team may be expanded with technical audit specialists (e.g. engineers, IT experts), if needed and with citizen-auditors.

THE EXPERIENCE OF SAI PHILIPPINES

The project management office obtains the audit topic for their Sector's CPA engagement from the SAI's Audit Portfolio. With the audit topic and implementing agency already known, the CPA team is then constituted.

Usually, the composition of the CPA Team comes from the regular CPA Team of the implementing agency, or to facilitate knowledge and skills transfer, the composition of the CPA Team may be from representatives of the various Audit Clusters within the Audit Sector. The Director in-charge coming from the Cluster and the Supervising Auditor and Audit Team Leader(s) usually come from the regular Audit Team of the agency implementing the project to be audited.

The Audit Sector, with the project management office, request for personnel to augment the CPA Team, from the Technical Services Office when engineering experience is needed for the audit and the Information Technology Office when IT expertise is needed for the audit.

The project management office assists the Audit Sector in preparing the Office Order for the signature of the SAI Chairperson.

The SAI Chairperson also authorize the Assistant Commissioner heading the Audit Sector concerned to issue the Office Order constituting the CPA Team.

STEP 8.2: DESIGN THE AUDIT

The CPA Team gathers relevant data needed to design the audit. The audit design activity is organized in coordination with the project management office.

THE EXPERIENCE OF SAI PHILIPPINES

The CPA Team gathers data on the risks presented by the proponent during the CPA Dialogues, other risks considered by the Strategic Audit Planning, and other relevant data needed to design the audit.

To facilitate the audit design activity, the project management office organizes a workshop for the purpose. The audit design activity is conducted the usual way for the type of audit selected (which could be performance audit or compliance audit).

When external expertise is needed to design, test, and finalize data collection tools, the project management office identifies them and engages them as citizen-volunteers for the purpose.

For example, in the CPA of the Solid Waste Management Program of the local government unit of Quezon City in Metro Manila, members of the civil society organization Pinagsamang Samahan ng mga Magulang (PINASAMA) who were trained by Oxfam International in designing and conducting surveys, were tapped to assist in designing and pre-testing the survey questionnaire. Professors of the Ateneo de Manila School of Governance also assisted in the survey design.

STEP 8.3. CONDUCT EXPLORATORY MEETINGS

Once the audit design is completed, it is presented to possible civil society organization partners, usually civil society organizations whose advocacy is related to the audit topic.

THE EXPERIENCE OF SAI PHILIPPINES

The Exploratory Meeting is intended to share information about the forthcoming audit to obtain commitments from civil society organizations and/or individuals to participate in the audit as a member of the CPA Team.

There are two ways of conducting the Exploratory Meeting:

1. A one-on-one meeting with a civil society organization or individual (could be the proponent that suggested the audit topic in the CPA Dialogue and committed to participate in the audit or a civil society organization/individual whose advocacy is related to the audit topic).

Exploratory Meetings for the CPA engagement on Public School Buildings (with Quezon City Federation of Persons with Disability, Inc., Unang Hakbang Foundation Inc., and Metro Manila Federation of Persons with Disability, Inc.)

2. A meeting with a big group of civil society organizations and individuals for the same purpose.

For example, in the CPA engagement to validate whether elementary and secondary school buildings complied with design and construction requirements of laws and rules and regulations, the project management office conducted one-on-one meetings with the Quezon City Federation of Persons with Disability and the Metro Manila Federation compliance of building design and construction with the requirements of the persons with disability law. A similar one-on-one Exploratory Meeting was conducted with the Unang Hakbang Foundation, Inc. whose advocacy is the care of children, especially in the poor communities.

In the Exploratory Meeting, the project management office explains the audit design, timelines, and the expectations from the citizen-auditors, and the next steps from the meeting. Commitments to join the capacity building activities and the actual audit are also obtained.

STEP 8.4: TRAIN THE CPA TEAM

The details of how the audit will be done is explained during the capacity building activity, which may include a dry-run or demonstration of the activity.

THE EXPERIENCE OF SAI PHILIPPINES

To ensure the quality of the audit and to empower not only the citizen-auditors but also the SAI auditors to perform the data collection and analysis required by the audit, a capacity building activity is designed and conducted.

The CPA Team, the project office, and the citizen-partners who are chosen to assist in the training, hold a workshop to design the training and develop the training materials and perform other preparatory activities for the training.

The purposes of training the CPA Team are:
- to have a common and clear understanding of the tasks at hand and enable effective participation
- to know each other better and build trust
- to articulate and understand the rules of engagement.

Dry run in conducting the inspection for the CPA engagement on elementary and secondary school buildings in Metro Manila

Heads of civil society organizations who will be signatories to the memorandum of agreement (MOA) also join the training as observers, so that they will also have a clear understanding of the audit.

The civil society organizations that expressed their commitment to participate in the audit nominate their qualified members to the training. Once trained, they will be further nominated to join the CPA Team as citizen-auditors.

Likewise, individuals who expressed their commitment to participate in the audit respond to the invitation for the training and later sign a MOA with the SAI.

Training of the Audit Teams for the CPA of Barangay (Village) Health Centers in the Autonomous Region of Muslim Mindanao

STEP 8.5. SIGN THE MEMORANDUM OF AGREEMENT

After the training, the SAI's representative, civil society organizations, and individuals sing the Memorandum of Agreement (MOA).

THE EXPERIENCE OF SAI PHILIPPINES

The MOA is a document signed by and between the SAI, the civil society organizations partner and/or individual citizen-partner as the binding instrument in undertaking the CPA.

Embodied in the Agreement with the civil society organizations are provisions for the following: management and implementation arrangements, scope of audit, duties and responsibilities of SAI and the partner, extent of involvement of the partner in the CPA, no employer-employee relationship clause, no liability clause, confidentiality of information and non-premature disclosure clause, limitations on financial assistance and resource support, duration of the engagement, and arbitration clause.

A MOA with an individual citizen-partner has provisions on management and implementation arrangements, scope of audit, duties and responsibilities of SAI and the Citizen-Partner, extent of involvement of the Citizen-Partner in the CPA, no employer-employee relationship clause, no liability clause, confidentiality of information and non-premature disclosure clause, financial and other resource support, duration of the engagement, and arbitration clause.

The SAI Chairperson is usually the signatory to the MOA with civil society organizations or individual citizens. With the growing number of CPA engagements, the authority was delegated to the Assistant Commissioner of the Audit Sector that has audit jurisdiction over the CPA engagement's audit topic. The Assistant Commissioner is also authorized to deputize citizen-partners to participate in non-audit or audit activities relative to the CPA engagement. The project office is heavily involved in the preparations of the documentation for the Office Order of the Assistant Commissioner and the MOA.

The civil society organization's signatory to the MOA is usually the Head of the organization such as Executive Director.

The MOA signing is usually conducted on the day immediately following the last day of the training for the CPA engagement or if the remaining time of the last allows, in the afternoon of the last day of training.

Signing of the Memorandum of Agreement for the CPA engagement on Elementary and Secondary Public School Buildings in Metro Manila

STEP 8.6: NOMINATE CIVIL SOCIETY ORGANIZATION MEMBERS TO THE CPA TEAM

The individual civil society organization members who were nominated by the civil society organizations to be trained with the SAI's CPA Team; and, have completed the training, are further nominated to take part in the audit as citizen-partners.

THE EXPERIENCE OF SAI PHILIPPINES

The civil society organizations that signed the MOA immediately proceeds to signing their respective Nomination Documents for their members who have completed the training.

The Nomination Document should be in the civil society organizations' official stationery with the following contents are:

– Addressed to the SAI Chairperson and if the signatory is the official authorized by the SAI Chairperson, "Attention: (the name, position, designation, and office of the person)"
– Salutation
– Body which usually states:

> *Pursuant to the Commission on Audit – Civil Society Organizations Memorandum of Agreement dated _____, the (civil society organization, CSO) nominates the following bona-fide members of our organization, to join the SAI Citizen Participatory Audit (CPA) Team that will conduct citizen participatory audit of the (audit topic), from planning up to the related report writing activities:*
>
> 1. *(name of the nominee, position/designation in the CSO, address, contact details)*
> 2. *(name of the nominee, position/designation in the CSO, address, contact details)*
>
> *They shall abide with our agreements embodied in the above-mentioned Memorandum of Agreement.*

- Complimentary close
- Signature over the name, position, designation of the writer

STEP 8.7: AUTHORIZE/DEPUTIZE CITIZEN – PARTNERS

Upon receipt of the Nomination Document for civil society organization members and upon receipt of the signed memorandum of agreement for individual citizen-auditors/ partners, the authorized SAI official signs the Authorization/Deputization Document.

In the same document, the authorized citizen-auditor also signs to indicate his/her conform to the authorization/ deputization.

As soon as the signatures are complete, the citizen-partner becomes an official member of the CPA Team.

THE EXPERIENCE OF SAI PHILIPPINES

In order to authorize/deputize the nominated civil society organization member or the individual with whom the SAI entered a MOA, the SAI Chairperson or SAI Official signs the Authorization / Deputization Document.

The Authorization/Deputization Document is in the official SAI stationery with the following contents:

- Addressed to the nominated civil society organization member or the person who signed the memorandum of agreement as an individual citizen- partner (auditor)
- Salutation
- Body which usually states:
- Complimentary close

- Signature over the name, position, designation of the SAI official

The citizen-partner (auditor) also:
- Signs the Conforme portion of the Authorization / Deputization Document to signify his/her agreement,
- Signs the Citizen-Partner's (Auditor's) Statement of Independence, and indicates the date

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Pursuant to the Commission on Audit – Civil Society Organizations Memorandum of Agreement dated _____, as the nominated representative of the (civil society organization), you are hereby authorized to join as CPA team member (to be called "citizen-partner" of CPA Team (name or number) for the Citizen Participatory Audit of (audit topic).

This authority is subject to the terms and conditions of the above-mentioned MOA, which is made an integral part of this Document.

This authority shall be valid effective upon the start of the CPA Team's planning activities until the termination of the CPA engagement, unless sooner terminated by [you (for individuals) or the CSO you are representing], or revoked by the SAI.

As audit team member, you are participating in the CPA engagement in the spirit of volunteerism; and as such, shall not receive compensation/remuneration.

Please report to the Audit Team Leader on your agreed date and time.

The contents of the Statement are:
- Name
- Residential address o Position, Designation, Organization
- Designation in the CPA Team: Citizen-Partner (Auditor)

Paragraph 1:
The Commission on Audit (SAI) and the (his/her civil society organization) entered in-to a Memorandum of Agreement on (date) for the Citizen Participatory Audit on (audit topic).

Paragraph 2:

My Independence

As a deputized citizen-partner (auditor), I have reviewed my personal situation with respect to the Citizen Participatory Audit on (audit topic). I am not aware of any circumstance that might impair my ability to be independent in this audit activity or that might lead others to question it.

Paragraph 3:

Responsibility to Update This Disclosure

I understand that I am also responsible to make timely written notification in the event any other circumstance arises during the course of this audit activity that might impair or appear to impair my independence with respect to this audit activity.

Signature
Date

Signs the Non-Disclosure Statement, and indicates the date

The contents of the Statement are:

Paragraph 1:
I, (name), residing at (address), as a Citizen-Partner (Auditor), commit not to disclose or divulge to any person or entity outside of my CPA Team and the Commission on Audit (SAI) of the Republic of the Philippines, any confidential information regarding the Citizen Participatory Audit of (audit topic), which I obtained or will obtain in the course of my participation in the CPA activity, unless permitted in writing by the SAI or by lawful order of a Court with proper jurisdiction.

Paragraph 2:
Confidential information shall include, but not be limited to:
(enumeration)

Paragraphs 3, 4, 5, & 6:
Any violation of confidentiality shall subject myself to criminal and/or civil liability, when applicable. The SAI reserves its right to claim damages, attorney's fees and costs of suit.

I agree to execute this "Non-Disclosure Statement" as a Citizen Partner to enforce the confidentiality requirements of this CPA activity

It is expressly stated and understood that there are no verbal agreements or understandings between me and the SAI, or any of its agents and representatives, affecting this statement and that no alterations or variations of the statements herein shall be binding unless the same are reduced in writing and signed by myself and the representative of SAI.

I certify that I have read and fully understood this Non-Disclosure Statement, and commit that I shall abide by all requirements contained herein. I understand that my strict compliance is essential.

– Signature over complete name

– Name and signature of the authorizing SAI official in the "Noted for the Commission on Audit" portion

The Statement is notarized by a Notary Public.

Signs the Release/Waiver of Accountability, as affiant

The information in the template are shown below:

Paragraph 1
I, (name), with residential address _____, swear that I am participating voluntarily in the Citizen Participatory Audit on (audit topic) and that all risks have been made clear to me.

Terms

I hereby execute this Waiver/Release under the following terms (arising from participation in the audit as citizen-partner (auditor):

1. I understand that as a citizen-partner (auditor), the activities may contain risk and cause injury or damage to my physical condition or health. I also understand that my safety is primarily my own responsibility;

2. I agree to make sure that I know how to safely participate in the activities, observe any rules and practices that may be employed to minimize the risk of injury and refrain from any and all actions that would pose a hazard to myself or others;

3. (discharge and hold harmless the SAI and its officials from liability, claims, and demands, arising from accidental bodily injury, etc.);

4. (binding to family and spouse);

5. (this Waiver/Release is intended to be as broad and inclusive as permitted by the laws of the Republic of the Philippines, and that this Waiver/Release shall be governed by and interpreted in accordance with the laws of the Republic of the Philippines);

6. I agree that in the event that any clause or provision of this Waiver/Release shall be held to be invalid by any court of competent jurisdiction, the invalidity of such clause or provision shall not otherwise affect the remaining provisions of this Waiver/Release which shall continue to be enforceable; and

7. I certify that I have read this document and I fully understand its contents. Also, I am aware that this is a Waiver/Release of Liability and a contract and I signed it voluntarily as my own free act and deed.

The Statement is notarized by a Notary Public.

STEP 8.8. PLAN THE DETAILS FO THE AUDIT & LOGISTICS

As soon as the CPA Team is complemented with citizen-partners, the entire Team holds a meeting to plan the details of the audit, including the logistics.

The project management office provides assistance through administrative and Secretariat support and documentation for the logistical requirements.

THE EXPERIENCE OF SAI PHILIPPINES

Immediately upon completion of the Authorization/Deputization activity, the Supervising Auditor of the CPA Team announces the schedule of their meeting to plan the details of the audit.

The project office meets with the Supervising Auditor, CPA Team Leader, and selected CPA Team Members to plan for the audit. They decide on the date, venue, the activities to be done, the persons responsible, and support resources (budget, equipment, supplies and materials, etc.).

The project office assists the CPA Team in organizing and conducting the audit planning workshop, including the processing of the request for the budget and cash advance (subject to liquidation on certain periods pursuant to the relevant rules and regulations) and provision of supplies and materials.

Pursuant to existing rules and regulations of the Philippines and SAI policies, citizen-partners are provided with resource support in terms of a reasonable amount for daily meals and transportation expenses, and, if the audit necessitates travel, the relevant travelling expenses, subject to specific authorization (travel authority given by the authorized SAI official), approved budget, and others that are applicable.

During the Audit Planning Activity, the CPA Team firms up the Audit Plan, Audit Program, and the Budget for the audit activities up to the transmittal of the audit report. Audit tools are also finalized; and, if needed, reproduced.

The PMO Director and at least two staff members join the audit planning workshop of the CPA Team.

STEP 8.9 GATHER & ANALYZE AUDIT EVIDENCE

An Entrance Conference and Exit Conference is conducted by the CPA Team with the head of the auditee, with officials and other stakeholders that are involved with the audit topic, and finance officers of the auditee.

The use of the CPA technique is introduced by the head of the CPA Team, including the citizen-partners.

The CPA Team implements the Audit Plan/Program in gathering and analysing audit evidence. Citizen-partners perform audit activities assigned to them in the Audit Program.

THE EXPERIENCE OF SAI PHILIPPINES

Prior to the audit evidence gathering activities, an Entrance Conference is scheduled and conducted with the head of the auditee, officials who were/are involved with the audit topic, and officials in the finance department. The use of the CPA technique is introduced to the auditee, including the citizen-partners. The audit topic, objectives and scope of the audit, and audit timelines, are discussed.

The CPA Team requests the auditee for a focal person who will be the CPA Team's contact person throughout the audit period, access to documents and the people in-charge of matters pertaining to the audit, work area, internet connection, and others that are needed for the audit activities to be properly and adequately performed

The CPA Team conducts the Entrance Conference pursuant to the relevant policies of the SAI. The Notice of the Entrance Conference includes information on the use of the CPA technique for the audit; and the matter is further explained during the Conference by the lead person in the SAI's CPA Team: The Assistant Commissioner of the SAI Audit Cluster if the auditee is headed by a Cabinet Secretary or the Supervising Auditor if the auditee is headed by a director or equivalent. Questions regarding the use of the CPA technique may be responded to by the CPA Team or by the project office Director who also joins the Conference.

Audit activities are performed by the CPA Team in accordance with the approved Audit Plan and Audit Program. This document also indicates the audit activities all will perform, including those by the citizen-partner (auditor). Usually, the citizen-partner (auditor) works with a SAI work partner who will provide additional guidance. The audit work paper is co-signed by the citizen-partner (auditor) and his/her SAI work partner, if any.

The citizen-partners are involved in audit evidence gathering, analysis, and development of audit findings and audit conclusions, with the CPA Team.

Initial results of the audit are communicated to the auditee through Audit Observation Memoranda, for their comment and/or clarification, according to the SAI's policies.

In addition to the information, clarifications, and comments submitted by the auditee in response to the Audit Observation Memoranda, the auditee is given another opportunity to

further explain their side vis-à-vis the audit findings in an Audit Exit Conference. Citizen-partners also attend the Conference. They may participate in the discussion especially on matters where the expertise of their civil society organization can lend clarity and better understanding of the findings, conclusions, and potential audit recommendations.

The agenda in the Audit Exit Conference usually includes:
−   Restatement of the audit objectives and scope,
−   Audit findings, conclusions, and potential audit recommendations,
−   Draft audit report,
−   Request for management's responses and implementation dates for recommendations,
−   Next steps.

The Conference is also a time for the CPA Team to extend its appreciation for the auditee's officers and staff for their cooperation during the conduct of the audit.

STEP 8.10 WRITE, TRANSMIT & PUBLISH THE AUDIT REPORT

The results of the audit are written in the CPA Audit Report following the format adopted by the SAI. Quality control activities are likewise performed according to the SAI's policies.
The final report is transmitted to the auditee and then published in the SAI's website and the CPA website.

THE EXPERIENCE OF SAI PHILIPPINES

The CPA Team writes the narrative CPA Report in a Report Write Shop that the project office helps to organize and manage.
The CPA Team extensively discusses the results of the audit bringing in the comments/ explanations of the auditee, and the results of the CPA Team's validation of said explanations.
The usual narrative CPA Report adopts the Management Letter format with the following contents:
−   Background - narrates some information about the auditee that are relevant to the audit topic; and narrates some information about the

CPA technique/strategy which was adopted in the audit

−   Audit Focus - narrates some relevant and important information of the audit topic which would enable the reader to understand why it must be audited
−   Audit Objectives - states the defined purpose(s) of the audit
−   Audit Criteria - states or enumerated the standards/benchmarks (could be laws, ru-

les, regulations, performance indicators, etc.) by which the actual condition is measured, i.e., whether met or not met
- Audit Scope and Methodology - states the depth and breadth that the audit will cover in the context of the audit objectives and the set of interdependent audit work steps for the implementation of the audit plan
- Audit Period - states the dates during which the audit will be conducted
- CPA Team Composition
- Audit Results – describes the actual condition of the audit topic for each audit objective
- Audit Conclusion(s) – states the conclusions against the audit objectives
- Recommendations for Executive Action – states what the auditee can do to address the cause(s) and effect(s) of the condition
- Auditee's Comments
- CPA Team's Rejoinder
- Acknowledgments
- Appendices – include, among others, survey questionnaire, survey results, location plans of projects

STEP 9 SIMPLIFY THE AUDIT REPORT

One feedback from readers of audit reports is that reports are lenghty and difficult to understand. It helps the public better understand the audit report if they are simplified.

THE EXPERIENCE OF SAI PHILIPPINES

After the CPA report is transmitted to the auditee, the project office organizes a write shop to simplify the CPA report. Citizen-partners join the activity.

There are two types of simplified reports:

- The one-pager Audit-In-Brief

A few members of the CPA Team, representatives of the project management office, and citizen-partners come together to plan the contents and design of the Audit-In-Brief and implement the plan. The activity takes around one to two days.

- The few-pager People's CPA Report

The first activity to develop the CPA Report was through a training on data analytics

and visualization with members of the CPA Team with a consultant as a resource person. The output of the training were the simplified reports. Later, former SAI participants underwent a training for Trainers who became the in-house resource persons in succeeding trainings.

The simplified reports are published in the CPA Website.

Example 1: Audit-in-Brief

Implementation of the Solid Waste Management Program of Quezon City
Audit-in-Brief

https://cpa.SAI.gov.ph/cpa-swm-quezon-city-2014/
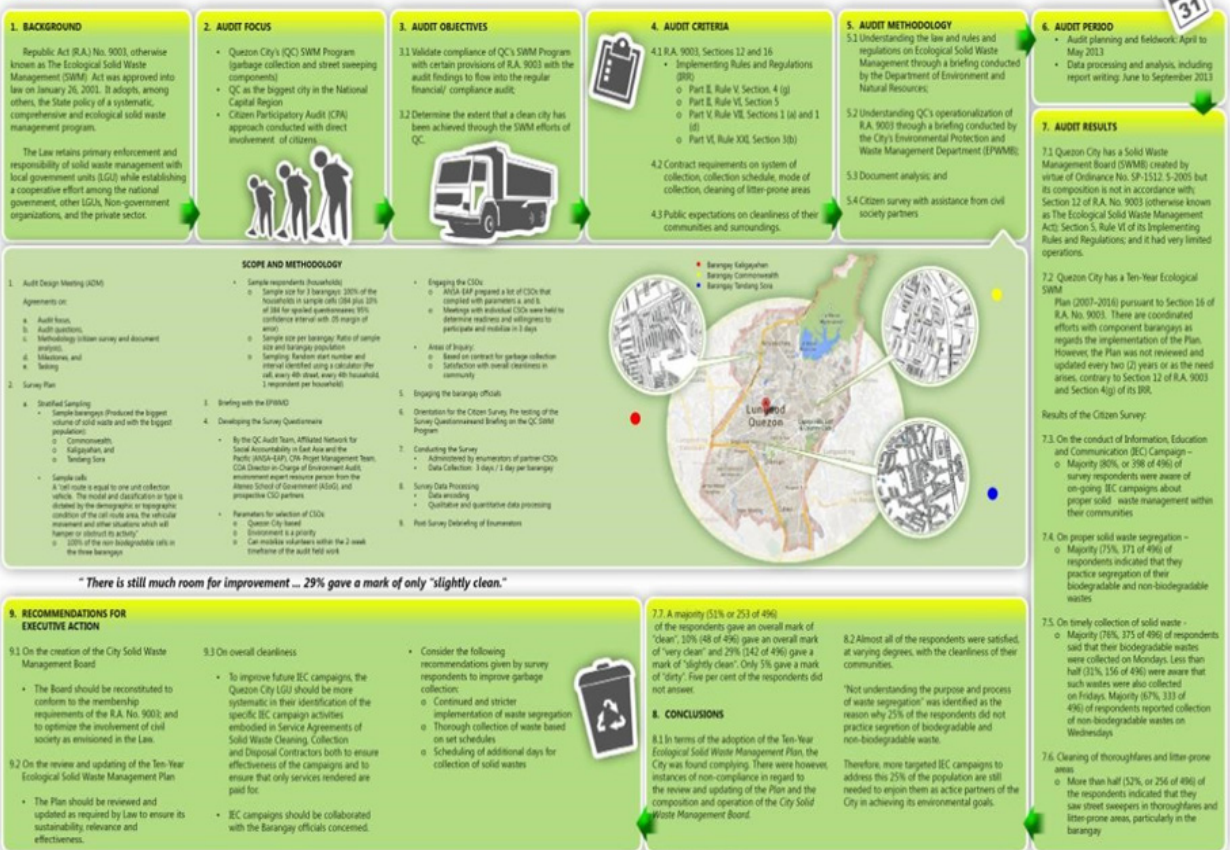
Example 2: Audit-in-Brief

AN AUDIT-IN-BRIEF

UTILIZATION OF THE LDRRMF

TUGUEGARAO CITY

AUDIT PERIOD AND OBJECTIVES

This audit was conducted for a period of 30 days, from September 5, 2016 to November 4, 2016.

Compliance
• Determine the LGU's compliance in organizing a CDRRMC and check the latter's composition and functions, its alignment to national, regional, and provincial frameworks, and its policies on disaster risk reduction
• Verify its compliance to the provision and programming of the CDRRMF

Responsiveness
• Evaluate the responsiveness of the CDRRMP and validate the existence of reported activities

Economy, Efficiency, and Effectiveness
• Evaluate if the activities were undertaken inline with the plan

AUDIT APPROACH AND METHODOLOGY

For this Performance Audit, the team adopted the following methodologies:

1. Conducted an entrance conference and reviewed DRRM documents
2. Reviewed reports to establish the audit condition per management's representation
3. Performed computations and evaluations
4. Conducted ocular inspections via geo-tagging
5. Surveyed rescue volunteers and recipients of relief goods
6. Developed audit observations, conclusions, and recommendations
7. Conducted an exit conference and gathered comments and

RESULTS AND RECOMMENDATION

Favorable Observations

• Tuguegarao City organized its CDRRMC and established its CDRRM; they also have a 24/7 rescue team
• Five percent of the city's revenues were allocated to the DRRRMF
• The CDRRRMO prepared and submitted reports on the CDRRMF and on their accomplishments
• The organization engaged into a Memorandum of Undertaking with suppliers
• Temporary evacuation centers were identified

Unfavorable Observations

• CDRRMO did not implement planned DRRM projects and activities and there was a low percentage of utilization of disaster funds.

implemented and funds be efficiently utilized. This will allow the community to realize fully the benefits of the projects.

• Financial assistance from other LGUs were not utilized.
It was recommended that the funds be returned to the donating LGU.
However, the management explained that the fund was used to install deep wells in typhoon stricken areas. As such, the audit team required the submission of pertinent documents on the use of the fund. The deep wells will also be inspected.

• Incomplete documentation of disbursements and purchases (e.g. relief goods) totalling 4 Million PHP. This also includes the use of fund for the repairs of a vehicle not issued to the CDRRMO. The same has incomplete documentation.
It was recommended that the lacking documents be submitted for verification. Explanation for the deficiencies was

• Undermanned and Not fully equipped rescue team.
It was recommended that the CDRRMO recruit more volunteers and conduct extensive trainings.

• Weaknesses in the distribution of relief goods during typhoon Lando were noted.
It was recommended that the distribution of relief goods be improved to fully serve its intended purpose.

• Incomplete carpentry and electrical works for CDRRM outpost amounting to 87207 PHP.
It was recommended that the concerned officials submit a justification why the carpentry and electrical works were not undertaken. Otherwise, the disbursement will be disallowed in the audit.

https://cpa.SAI.gov.ph/cpa-ldrrm-tuguegarao-2016/

Example 3: Audit-in-Brief

WATER, SANITATION AND HYGIENE
AN AUDIT-IN-BRIEF

AUDIT OVERVIEW AND FOCUS

This audit adopted the Citizens Participatory Audit (CPA) approach to evaluate the implementation of the WASH programs in five public schools in Cagayan de oro City, which are:

- Bulua Central School
- City Central School
- Gusa Elementary School
- Camaman-an Elementary School
- Macabalan Elementary School

AUDIT METHODOLOGY

1. Gathered and reviewed project documents and reports
2. Interviewed concerned officials of DepEd Division Offices, School Principals and School Health Personnel, Students, and Officials of LGUs and DoH
3. Conducted a survey of selected Grade 6 classes (pupils and teachers) on the identified public schools
4. Validated the availability of hygiene materials e.g. soap, tooth brush and toothpaste
5. Conducted ocular inspection of the water and sanitation facilities e.g. water tanks, hand washing facilities, toilets.
6. Analyzed gathered data
7. Prepared Audit Observation Memorandum
8. Conducted an Exit Conference with concerned officials of DepEd Division of Cagayan de Oro City and the selected public schools officials
9. Prepared and finalized Audit Report

AUDIT OBJECTIVES

1. Validated the purpose/functions and physical existence/conditions of the water and sanitation facilities.
2. Determined if there were adequate separate toilets.
3. Determined if there where toilets designed and provided for persons with disabilities (PwD).
4. Determined/validated whether the implementation of DepEd's WASH Programs were effective and efficient.
5. Validated whether concerned officials of DepEd, DPWH and LGU's responsible for safeguarding sanitation in schools were proactive in implementing and monitoring sanitation policies in the public schools.
6. Ascertain proper handover of hand washing facilities between DPWH and concerned school/DepEd officials.

AUDIT RESULTS

1. The Code on Sanitation of the Philippines relating to school sanitation and health services has not been strictly enforced.
2. There was a lack of dental supplies and a shortage of dentists to cater to public schools in Cagayan de Oro.
3. Inadequate utilization and maintenance of facilities i.e., steel water tanks, hand washing facilities, toilets adn septic tanks.

AUDIT RECOMMENDATIONS

1. Provide separate toilets and had washing facilities for male and female pupils and teachers.
2. Provide toilets and hand washing facilities for Persons with Disability (PwD).
3. Employ janitorial services to efficiently maintain washroom facilities.
4. Regularly test water sanitation via accredited DOH water laboratories.
5. DepEd to prioritize the budget for Essential Health Care Program.
6. Elevate the problem of inadequate dental personnel and dental supplies to DepEd.
7. Undertake regular and proper maintenance of sanitation facilities in order to maximize its use.
8. The rating of school management performance indicator to include proper maintenance of sanitation facilities.

https://cpa.SAI.gov.ph/cpa-wash-cagayan-de-oro-2017/

Example 4: People's CPA Report (19 pages from the 45-page
Narrative Report)

COVER

SAMPLE PAGE of 19 PAGES

SAMPLE PAGE of 19 PAGES

SAMPLE PAGE of 19 PAGES

https://cpa.SAI.gov.ph/cpa-swm-quezon-city-2014/

STEP 10. RECOGNIZE INVALUBALE CONTRIBUTIONS

Volunteers do not expect remuneration or even recognition for their invaluable contributions to the various activities of the CPA. However, we who are recipients of their services cannot help expressing our gratitude.

Thus, a CPA Recognition Activity is conducted to recognize and give thanks to the civil society organization partners, citizen-partners, actors, advocates, and influencers.

THE EXPERIENCE OF SAI PHILIPPINES

Yearly, the SAI prepares a Master List of everyone who, in one way or another, contributed to the successful implementation of the CPA. The List is prepared for each category of activity and the role of everyone in that activity is determined.

A certificate of recognition is prepared for each person and organization, duly signed by the SAI Chairperson.

The project office prepares for and manages the conduct of Recognition Ceremonies, attended by the awardees, SAI officials, and guests -- officials of other government entities, civil society organizations, development partners, academe, professional organizations,

The venue is decorated with banderitas, (flags) because the CPA strategy/technique is about people coming together and working together. It is a cause for celebration.

Republic of the Philippines
Commission on Audit
Commonwealth Avenue, Quezon City

Certificate of Recognition
awarded to

Merlita B. Adviento
Unang Hakbang Foundation, Inc.,

for tirelessly and selflessly assisting the Citizen Participatory Audit (CPA) Team in the design and delivery of the focus-group-discussion adapted to elementary school pupils and secondary school students and in performing the tasks assigned to her as Member of the CPA Team on the audit topic: Elementary and Secondary School Buildings in Metro Manila.

Given this 31st day of August 2020 at the Commission on Audit, Quezon City

MICHAEL G. AGUINALDO
CHAIRPERSON

Disseminating information on the CPA

The SAI Philippines continuously develops and disseminates information about the CPA.

- A CPA Website has been developed by consultants of the World Bank as technical assistance to the SAI. Information about the CPA, including CPA Reports, and photos of events and engagements are continuously posted in the CPA Website. It has a pop-up invitation for individuals and organizations to volunteer. https://cpa.SAI.gov.ph/
- CPA tarpaulin (poster) stands have been designed, printed, and distributed among SAI Offices in the entire country, to be displayed at the entrance and other conspicuous places in these Offices. These stands are also displaced in venues of CPA activities.

This tarpaulin (poster) stand allows individuals to stand in front of the figure of a man that says,

"Kasama ako sa pag-audit ng kaban ng bayan."

(I participate in auditing the Government's coffers.)
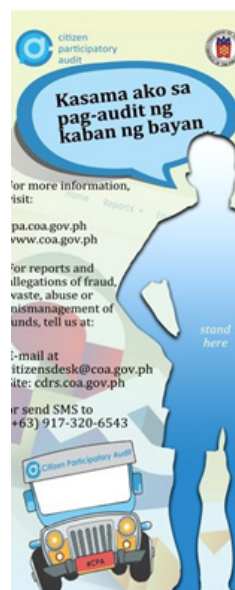
T-shirts, caps, and umbrellas are also distributed to CPA Teams. Pins are distributed during CPA Dialogues.


–   Videos

Example:
The CAMANAVA Flood Control Project: A Citizen Participatory Audit Experience
https://youtu.be/jkyVUKDDeRE

Infographics – also called infosheets. These are leaflets containing information on the CPA, to facilitate information dissemination. These are usually distributed among stakeholders in national and international gatherings on participatory governance.

An example:

FRONT

Enhancing transparency, accountability and citizen participation in the public audit process
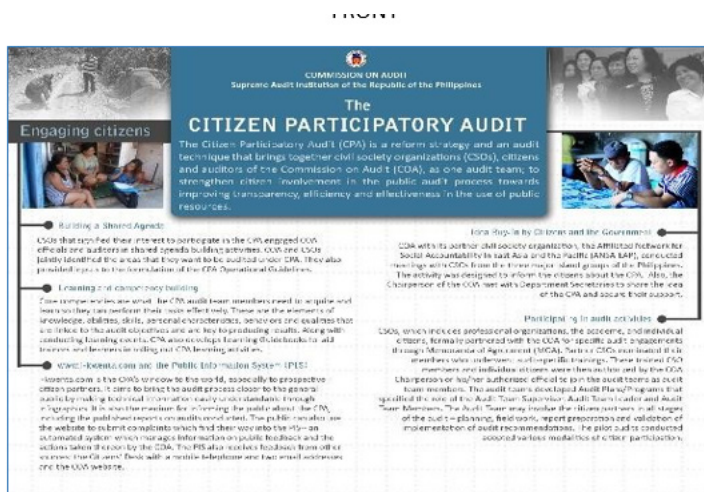
BACK

The SAI Philippines has also provided and continues to provide information about the CPA to various requesters, usually through e-mail.

Example:
Responses to the questions of the International Relations Office of the Federal Court of Accounts – Brazil

Blog post in the November 2018 Newsletter of the Open Government Partnership

The SAI Philippines has also presented the CPA in various local and international gatherings.

A few examples:

Webinar on SAI – Civil society/citizen engagement in the interest of enhanced SAI impact and improved accountability organized by the International Organization of Supreme Audit Institutions (INTOSAI)

Capacity Building Committee. June 17, 2020

–   Knowledge sharing with the Netherlands Court of Audit in 2018

–   Peer Knowledge Sharing with the Office of the Auditor General Kenya in 2018 [Officials of the OAG Kenya came to the Philippines]

International Congress of Supreme Audit Institutions (INCOSAI). Abu Dhabi

–   Asia – Pacific Leaders' Forum on Open Government. Jakarta, Indonesia

Multi-sectoral conference on the Bayanihang Bayan Program organized by the Philippine National Volunteer Service Coordinating Agency

–   ICGFM 33rd Annual International Training Conference, May 13, 2019 / Miami, Florida

Annex III: Participatory practicies in other Supreme Audit Institutions

With assistance from the INTOSAI WGEA Secretariat, data on the participatory experiences of other INTOSAI WGEA SAIs were gathered through a survey in 2020. Out of 38 SAIs that responded to the survey, 21 have not or not yet adopted the participatory audit approach. However, the following participatory practices were found in 14 SAIs.

Firstly, SAIs in Argentina, Australia, and Cyprus allow for civil society to express their requests for audit topics and inputs on audits. In SAI Argentina, the Public Participation area of the Office of the Auditor General organizes and conducts annual meetings where civil society organizations express their requests for audits on topics of general or sectoral interest. These inputs are regularly incorporated into institutional planning. SAI Australia incorporates a Citizen Contribution Facility for all audits conducted, which allow members of the public to provide inputs to performance audits. These inputs are considered and followed up where appropriate. In addition, in Cyprus, many complaints that are submitted by NGOs on environmental problems have been investigated by SAI Cyprus.

Secondly, SAIs in Brazil, Luxembourg, Finland, and USA incorporate citizen participation in the auditing process in the form of expert panels, focus group discussions or interviews. SAI Brazil highlights its Experts' Panels which are participated by various stakeholders from civil society organizations, academia, and private sector. These activities take place by the end of the planning phases and before the reporting phases, and during the pandemic, they have been carried out remotely. To enhance transparency and accountability, they can be viewed by anyone through the SAI Brazil's YouTube channel. Similarly, SAI Luxembourg organizes Expert Panels for their performance audits, where they invite experts and representatives from various NGOs. In SAI Finland, during many performance audits, stakeholders, including NGOs, are interviewed, or invited to join organized workshops, such as focus group discussions. Finally, SAI USA interviews knowledgeable individuals from outside government when this is appropriate for a specific audit. For example, SAI USA may interview individuals from academia, relevant non-profit organizations, and industry associations to obtain a variety of perspectives on an audit topic.

Thirdly, SAIs in Costa Rica, India, Lithuania, Mexico, Republic of North Macedonia, and Slovak Republic provided examples of incorporating citizen participation in individual audits. SAI Costa Rica highlights two audits that incorporate citizen participation: a performance audit on public water supply service in vulnerable communities, where stakeholder discussions enabled finding new accountability approaches oriented to new service solutions; and a compliance audit on the Risk and Emergencies National Commission, where discussion tables were done for several topics in which each

stakeholder contributed using their own experience and perception. SAI India asked various stakeholders for their inputs in the planning for the performance audit on Water Pollution in India, including adding advertisements into various newspapers across India inviting suggestions from the public regarding water pollution. The inputs facilitated the framing of the audit objective, sub-objectives, and questionnaires.

In addition, SAI Lithuania used a survey that was used in the audit of water supply and wastewater treatment. Currently, in SAI Mexico, citizens are involved in the coordinated audit of protected areas, with other Latin American countries, where it seeks to promote a greater number of committees or participatory management mechanisms which must be representative and active in this matter. Moreover, SAI Republic of North Macedonia conducted an audit where citizens were involved as survey respondents. Finally, in SAI Slovak Republic a questionnaire was used to collect information on urban wastewater sanitation from citizens. This data was evaluated for the purpose of selecting the most crucial ones to launch an audit on.

Finally, in SAI Canada citizens and civil society organizations do not formally participate in the audit process, but the environmental petitions process allows for a way for citizens to ask federal government ministers questions about environmental and sustainable development issues and receive a formal response. The Office of the Auditor General cannot take direct actions to address issues raised in petitions. However, petitions and responses by ministers are considered in the audit planning process.

TABLE OF LAWS AND OTHER PHILIPPINE GOVERNMENT DOCUMENTS

Article II, Section 23, Declaration of Principles and State Policies,

The Philippine Constitution

The Volunteer Act of 2007

INTOSAI-P12 The Value and Benefits of Supreme Audit Institutions, Making a Difference to the Lives of Citizens

Philippine Development Plan 2012-2016

Chapter 5 of the Philippine Development Plan 2017-2022

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