



Collaborating for Change

How civil society organizations and audit offices can hold government accountable for implementing the Sustainable Development Goals

Tools for Collaboration

Overview

Many civil society organizations (CSOs) share a common key mandate with legislative audit offices: to hold governments accountable.

As we mentioned in *Understanding Performance Audit*¹, the first publication of our *Collaborating for Change*² series, when CSOs and legislative audit offices work together, they are more effective in reinforcing each other's goals, especially in assessing whether governments are implementing the United Nations 2030 Agenda for Sustainable Development and whether related goals are being met.

Audit offices are turning their attention to auditing the Sustainable Development Goals (SDGs) in three ways:

1. Auditing a specific SDG, such as climate change (Goal #13) or gender equality (Goal #5), within a single government program or across multiple government programs or ministries
2. Including an "SDG lens" in their performance audits, where an audit would not focus on a specific goal, but rather include SDG targets as part of the general audit
3. Auditing whether governments are prepared for SDG implementation and/or how they are implementing the SDGs in their national context

This second publication builds on the concepts introduced in the first publication and provides tools and tips to help CSOs prepare and effectively engage with audit offices. It also includes case studies of successful collaborations between legislative audit offices and CSOs from various countries.

This publication draws from a survey conducted by the Canadian Audit and Accountability Foundation (CAAF) in September 2020 on CSO–audit office collaboration. The CAAF 2020 Survey received responses from 46 audit offices, including national audit offices from across Latin America, the Caribbean, Africa, Europe, the Pacific Islands, and Asia, as well as several Canadian provincial and municipal audit offices. A detailed survey report including results and good practices of collaboration from different regions is expected to be published in 2021.



From *Understanding Performance Audit* **What is a legislative audit office?**

The term "audit office" or "legislative audit office" in this publication refers to national, provincial, municipal, and other sub national audit offices.

Most countries have a national independent external audit office, known as a supreme audit institution. In some countries, such as Canada, there are also audit offices for provinces and/or municipalities.

An audit office's mandate is to determine if:

- ▶ government programs are working well
- ▶ public services are being delivered
- ▶ public funds are well safeguarded
- ▶ results for citizens are being achieved

Benefits of collaboration

Collaboration between CSOs and audit offices benefits both parties. As described in *Understanding Performance Audit*, collaboration can take place at various steps throughout the audit process—from selecting the topic to following up on government’s implementation of the audit’s recommendations. For audit offices, this collaboration provides access to valuable civil society knowledge and technical expertise, and creates support in publicizing audit findings and monitoring the implementation of recommendations. And for CSOs, collaborating with audit offices can help meet a range of objectives, including several directly connected to the SDGs, as illustrated in the table below.

Objectives You Can Meet When Collaborating with Audit Offices

IF YOU WANT TO...

YOU CAN...

verify whether a government program is achieving its expected results

suggest it as an audit topic or inform the audit office of issues of concern.

verify the effectiveness of government’s efforts to implement the SDGs



suggest audit topics directly related to the SDGs—either specific goals, such as gender equality (SDG 5), or the government’s overall approach to the SDGs.

ensure your community’s needs and experiences are considered when a government program’s effectiveness is examined

participate in consultation processes during an audit, including interviews and focus group discussions.

help ensure “no one is left behind” as the government implements the SDGs



support the collection of audit evidence among vulnerable populations, such as remote communities, during audits on the SDGs.

raise awareness of problems identified in a government program and ensure government is held accountable for making improvements

publicize audit findings and recommendations within your network and contact the media to help build public pressure for improvements.

raise awareness of where government is meeting its obligations or falling short in implementing the SDGs and push for improvements



publicize the findings and recommendations from audits on the SDGs, plus point out where findings from other audits have a connection to the SDGs.

access a reliable source of data to build on your advocacy work

refer to published audit reports on relevant topics.

track progress on your government’s implementation of the SDGs



use the audit office’s reports on government’s preparedness and/or implementation of the SDGs.

How to collaborate with audit offices to hold the government accountable for the SDGs



Step 1. Understand the audit office

Before engaging with an audit office, it is important to learn more about it, such as the office's experience in auditing the SDGs and engaging with CSOs and citizens, as well as its mandate and how this could impact your collaboration efforts.

If, in addition to a national audit office, your jurisdiction has a provincial/state and/or municipal/local audit office, your first step is to consider which office(s) you are interested in engaging with, that might provide the greatest impact. This may depend on your CSO's areas of focus. For example, if you are primarily interested in how your national government is implementing the SDGs, you will want to engage with your national audit office. If you are also interested in how provincial or municipal governments deliver services such as health care and education, you may also want to engage with audit offices at these levels, where they exist.

What is the audit office's experience auditing the SDGs?

Audits relating to the SDGs are a natural area for audit offices and CSOs to collaborate. Over 70% of respondents in the CAAF 2020 Survey indicated that collaboration with CSOs could help in the planning or execution of an SDG performance audit.

Therefore, a helpful starting point for CSOs is to look at the topics the office is auditing and to determine how the office is addressing the SDGs. As noted above, the office's performance audits might do one or more of the following:

- ▶ examine specific SDG topics, such as climate action (Goal #13) or gender equality (Goal #5)
- ▶ apply an "SDG lens" to an audit topic
- ▶ examine how government is preparing for and/or implementing the SDGs overall

CSOs can turn to audit offices' websites, media coverage, and other sources to learn about recently completed audits. By reviewing the titles and summaries of completed audits, you can quickly see if the office has audited specific SDG topics or government's preparation for or implementation of the SDGs. Looking more closely at completed performance audits, you can also see whether the audit office is applying an SDG lens in its work by referring to SDG targets in its audits.



The International Organization of Supreme Audit Institutions (INTOSAI) Atlas on SDGs³

is an online tool with an overview of all SDG reports published by member audit offices.

Some audit offices also publish a plan for future audits, allowing you to see if they intend to address the SDGs in their upcoming performance audits. This plan may be available on their website or as a section within their annual report, or CSOs could request it using a *Right to Information Act*, or other relevant public transparency-related legislation.

What is the audit office's experience in engaging with CSOs?

Not all audit offices have experience in collaborating with CSOs. Understanding an audit office's current level of engagement with citizens, and CSOs in particular, will help you to plan your potential strategic partnership with the audit office.

To learn about the audit office's experience in collaborating with CSOs, CSOs can:

- ▶ gather information from the audit office's official website
- ▶ reach out to the audit office directly to ask what forums or mechanisms already exist to provide input to the audit office
- ▶ reach out to other CSOs that have been in contact with the audit office and that could provide useful tips and information

Audit Office Independence: Why It's Critical

When communicating and collaborating with audit offices, CSOs should keep in mind the offices' need to maintain their independence. Independence, both actual and perceived, underpins an audit office's ability to provide credible and objective assurance—their key mandate. Audit offices take great measures to safeguard their independence, including exercising caution when working with external stakeholders, and are wary of vested interests and undue pressure when forming audit plans.

However, audit offices are realizing that being overly wary of working with external stakeholders can be detrimental and they are opening up to CSO engagement.

To manage the risks, some audit offices have established clear policies to guide their cooperation with CSOs. Measures, including developing control mechanisms, legal frameworks, documented roles and activities, allow audit offices to safeguard their reputations by collaborating with CSOs and citizens in legitimate, honest, and inclusive ways.

In the CAAF 2020 Survey,

78%

of audit offices do not consider that engagement with CSOs could affect their independence.

With some knowledge of the audit office's experience, you can see which level it is at in terms of its stakeholder engagement. There are many different models to categorize multi-stakeholder engagement. The model below was developed by the United Nations Division for Public Administration and Development Management specifically to categorize audit offices' engagement level with citizens.⁴ It can also be applied to audit offices' engagement with CSOs.

Levels of Engagement with CSOs & Citizens



LEVEL I One-way relationship

Audit offices provide and give access to information to citizens and CSOs.

EXAMPLES OF ACTIVITIES:

Audit offices provide publicly available, easy-to-read, graphical information to support their detailed audit reports and plans.



LEVEL II Two-way relationship

Audit offices initiate consultation with citizens and CSOs to solicit their feedback on issues that might concern them. Citizens and CSOs are also able to provide unsolicited complaints.

EXAMPLES OF ACTIVITIES:

Audit offices have complaint mechanisms such as a dedicated section on audit office websites, hotlines, mailboxes, and mobile apps.



LEVEL III Partnership

Audit offices engage citizens and organizations in decision-making.

EXAMPLES OF ACTIVITIES:

Audit offices invite CSOs to weigh in on audit topic selection and monitor the implementation of audit recommendations. CSOs and audit offices can also conduct joint audits.



What is the audit office's mandate and model?

An audit office's mandate and model will impact how CSOs will be able to engage with it. Specific issues to consider include:

- ▶ **Legal basis:** Is the audit office's citizen engagement included in the constitution? If so, you can reference this when working with the audit office.
- ▶ **Mandate:** What is the audit office's mandate? Does it include performance audits, where opportunities for collaboration are much greater, or is the office limited to financial and compliance audits?
- ▶ **Model:** Some audit offices, following the Westminster model or collegiate model, issue non-binding audit recommendations, which are then taken up by Parliament. The audit recommendations need to be convincing and the audit office needs to work with the audited government department or Parliament to implement positive change. CSOs advocating for the implementation of non-binding audit recommendations could give impetus to audit office work. Other offices, following the judicial model, have judicial powers to prosecute and their audit recommendations are binding. The fear of prosecution may drive immediate change, but reinforcement of the value of the recommendations from a CSO could contribute to greater sustainability and positive change. More details on the three generally recognized audit office models can be found in [this article](#).⁵

From Understanding Performance Audit

A performance audit examines whether government programs, activities, and management practices are economical, efficient, and effective.

The Global Shift Toward Engagement Between Audit Offices and CSOs

CAAF conducted a survey with national and sub-national audit offices around the world to get an understanding of their level of engagement with CSOs. Senior representatives from 46 audit offices responded to the CAAF 2020 Survey, and assessed themselves as below:

43%

of audit offices reported they were at level I

50%

of audit offices reported they were at level II

2%

of audit offices reported they were at level III

96%

of audit offices would follow up if a CSO reached out to them proactively

These results suggest an improvement in engagement when compared with a 2013 survey conducted by the International Organization of Supreme Audit Institutions (INTOSAI) with 94 SAIs around the world, which noted that 94% of audit offices were at level I. Interestingly, the INTOSAI survey also noted that audit offices in developing countries were collaborating with CSOs more than in developed countries⁶.

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Innovative Practices in Engaging with Citizens and CSOs

In 2019, the Ghana Audit Service, the country's national audit office, launched an app called the **Citizenseye**⁷. This app allows anonymous reporting by concerned citizens on issues that feed into the the office's audit plan for the coming year.

The office has received over 100 complaints since the launch, which have been analyzed by the review committee. These complaints are then passed on to the relevant audit office departments and regions for follow-up.

Complaints supported by sufficient evidence (such as pictures and geographical coordinates) have been more likely to be taken up by the audit office. Examples include complaints received about a dialysis centre in a teaching hospital, which resulted in an audit thereof and ultimate replacement of malfunctioning machines and improved bed conditions. Similarly, a complaint regarding unauthorized fees being charged by a school led to an audit investigation, and an end to the fees.

Additionally, the Ghana Audit Service engaged local CSOs (Oxfam, CARE, and Integrated Social Development Centre) to help with audits of donor-funded infrastructure projects. CSOs were asked to do the following:

- ▶ monitor the construction
- ▶ disseminate audit findings using community scorecards
- ▶ organize and build the capacity of district leaders
- ▶ involve citizens to ensure the implementation of audit recommendations at the local level

The findings and recommendations of these audits have led to improved management of construction projects.

Find more information on the Ghana Audit Service's [website](#)⁸.

This case study is based on an interview with a representative from Ghana Audit Service conducted in August 2020.

Step 2. Prepare for collaboration

Now that you understand the audit office's goals and activities, you can prepare for your engagement. This step includes incorporating the audit office in your stakeholder engagement strategy, looking at the audit office's stakeholder engagement strategy, and completing a readiness assessment.

Include the audit office in your stakeholder engagement strategy

Although engagement can take place even without a documented stakeholder engagement strategy, a formal strategy allows you to get buy-in from internal staff and support from external parties, manage expectations, and ensure some budget allocation for engagement.

Here are some questions to ask yourself when considering adding an audit office to your stakeholder engagement strategy:

- ▶ What are your goals in collaborating with the audit office?
- ▶ Will your organizational mission benefit from engagement with the audit office?
- ▶ What are the benefits for the audit office of collaborating with your organization?
- ▶ What level (national, provincial/state, municipal) of audit office should you engage with?
- ▶ What is the audit office's experience with engaging CSOs? What level of engagement, as described above, does this fall within?
- ▶ Given the audit office's level of engagement with CSOs, how do you want to engage with the audit office? What would be the best channels of communication?
- ▶ Are there audits planned, underway, or recently completed that pertain to your area of expertise or organizational mission?

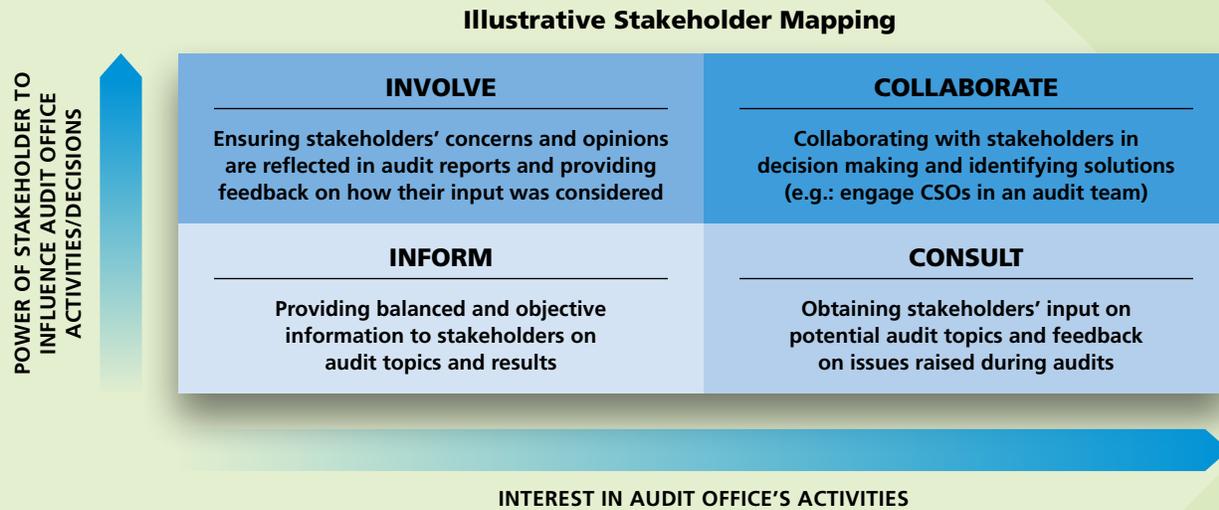
Consider your CSO's position within the audit office's stakeholder engagement strategy

Although not all audit offices will have a formal strategy, every audit office will have different stakeholders and will prioritize engagement with their stakeholders differently. They may map stakeholders into engagement categories based on their relative influence and interest, as in the figure on p.10.

It is therefore helpful for CSOs to be aware of where they sit within such a strategy, both in the medium and long term. If this strategy is not publicly available, CSOs can request the audit office's stakeholder engagement strategy from relevant staff, such as dedicated communication officers or SDG focal points mentioned on their websites.

57%
of respondents
to the CAAF
2020 Survey
have formally
mapped CSOs as
stakeholders and
an additional 17%
are planning to
do so.

Stakeholder Mapping of an Audit Office



Source: Adapted from Figure 13 of Guidance on Supreme Audit Institutions' Engagement with Stakeholders, INTOSAI Development Initiative, n.d., and Eva-Marie Asari, "Inform, Consult, Involve, Collaborate, Empower," INTOSAI Journal, Winter 2019.

Key elements to consider:

- ▶ CSOs with different profiles will likely have different levels of influence and interest and would be mapped accordingly. For example, a locally based international accountability organization may have greater interest in audit work, and/or influence over audit topic selection than a local politically affiliated group.
- ▶ Your position in the audit office's stakeholder engagement strategy could evolve over time.
- ▶ Even if you don't have formal authority, simply indicating more interest in an audit office's activity, by reaching out to an audit office or disseminating audit findings, could boost your CSO from a lower engagement category to a higher one.



The Auditor General's Department of Jamaica's **Stakeholder Engagement Plan** and the Office of the Auditor General of Nepal's **Stakeholder Engagement Strategy** are examples of visually engaging and publicly available strategies.

The Office of the Auditor General of Kenya built its strategy through a consultative process with input from the community, experts, development partners, and government representatives (CAAF 2020 Survey). Watch this [video](#) to find out more about their Citizen Accountability Framework.

- ▶ Consider if people and organizations from your direct networks sit higher within the audit office's engagement strategy (such as government officials they work with more frequently), because such connections can be leveraged to partner with the audit office.

Consider your CSO's capacity

You've decided that you want to add the audit office to your stakeholder engagement strategy. It is now time to determine your available resources to meet your goals. Questions to ask yourself include:

- ▶ Do you have staff resources to take on this collaboration role? Who will be your focal point? Do they have knowledge of the performance audit process?
- ▶ Do you have a budget for this collaboration?
- ▶ Have you addressed this potential collaboration in other plans, such as operational plans, communications plans, strategic plans, or other?
- ▶ Do you have strong linkages with other entities, such as CSOs and government agencies, that work with the audit office and can help connect you?

Remember that collaboration requires time, staff, or budgetary allocations for new activities such as training, designing new standards or reports, and disseminating materials.

You can set yourself up for success by including engagement/collaboration strategies in your strategic plan and ensuring that your strategic plan is converted into an annual operational plan with a budget to support it.

Look for entry points and champions

From your knowledge of the audit office's experience engaging with CSOs and its stakeholder engagement strategy, you may now be able to identify entry points where you can begin your engagement. As a simple starting point, the audit office may have a mailing list you can request to be placed on or social media accounts you can follow. In other circumstances, you may want or need to take more initiative, such as using a *Right to Information Act* or other similar legislation to request access to audit plans (the list of topics that an office will audit in a given year). When looking for entry points, consider whether there is an existing framework governing the collaboration between the audit office and CSOs.

You can also try to identify key contacts within the audit office to whom you could reach out. They might include a dedicated communication officer, stakeholder relations officer, or performance auditors who are working on SDG audits.



CSOs can help foster collaboration by demonstrating the value of their expertise and networks.

Outside of the audit office, there could be others who could help connect you with the audit office and catalyze your engagement efforts. Consider whether there are people or organizations in your network whose involvement would help to initiate contact with the audit office. You could also seek out other organizations—such as other CSOs, donor organizations, accountability institutions, government agencies, or regional audit office networks—who already have a relationship with the audit office, and ask for their guidance or assistance. There may be donor organizations interested in funding governance initiatives.



Using Social Audits to Collaborate with an Audit Office

A social audit is an “accountability mechanism where citizens organize and mobilize to evaluate or audit government’s performance and policy decisions”.⁹ Social audits are led by citizens and are also called citizens’ audits, people’s reviews, citizens’ parallel reports, and scorecards, among others. While a social audit is conducted by citizens or CSOs, it can greatly benefit from audit office support. An audit office can help by doing the following:

- ▶ providing training on the audit process
- ▶ supporting the development of standards and methodology
- ▶ reviewing the social audit process
- ▶ enhancing the credibility of social audit findings through its endorsement

The social audit could eventually fulfill an important function in those countries where performance audits are limited or not carried out. CSOs can evaluate the performance of public policies by using the audit office’s compliance or financial audit reports as inputs. This kind of strategic alliance can be transformative in strengthening overall accountability.

As an example, the Office of the Comptroller and Auditor General of India collaborated with the Ministry of Rural Development to develop a set of **Social Audit Standards**¹¹ (in 2011) and provide audit training to villagers, including unemployed youth. This allowed the appointment of village social auditors to audit employment guarantee schemes set up by the ministry.

You can find additional information on the concept of social audits and other examples in **this guide**¹⁰ from the United Nations Development Programme.

Complete a pre-engagement questionnaire and checklist

Before engaging with an audit office, you can complete a pre-engagement questionnaire (below) and checklist (on page 15). The questionnaire includes the key questions addressed throughout this document. It will help you determine your capacity to meaningfully engage and identify potential factors that can facilitate or impede this collaboration. The checklist summarizes your conclusions from completing the questionnaire to help you articulate your way forward. Editable PDF versions of the questionnaire and checklist have been provided at the end of this document as [Annex A](#) and [Annex B](#), respectively.

CSO Collaboration with Audit Offices: Pre-Engagement Questionnaire

AREA FOR CONSIDERATION	QUESTIONS TO ASK
The audit office's prior audit reports and experience auditing the SDGs	<ul style="list-style-type: none"> ▶ Has the audit office already conducted an audit of preparedness for implementation of SDGs or an SDG audit? ▶ Does the audit office's plan indicate it intends to audit SDG topics in the coming years? ▶ Are there audits planned, underway, or recently completed that pertain to your area of expertise?
The audit office's experience in engaging with CSOs	<ul style="list-style-type: none"> ▶ What level is the audit office at (level I to III) with respect to engagement with CSOs? (Refer to the figure on page 6) ▶ What is the audit office's history of engaging with CSOs?
The audit office mandate and model	<ul style="list-style-type: none"> ▶ What is the audit office's legal and constitutional mandate and model? ▶ Does the audit office conduct performance audits? ▶ Are the audit office's recommendations binding or non-binding?
How to include the audit office in your stakeholder engagement strategy	<ul style="list-style-type: none"> ▶ What level (national, provincial/state, municipal) of audit office should you engage with? ▶ What are the goals and benefits in collaborating with the audit office? ▶ How do you want to engage with your audit office? What would be the best channels of communication?

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CSO Collaboration with Audit Offices: Pre-Engagement Questionnaire

(continued)

AREA FOR CONSIDERATION	QUESTIONS TO ASK
Your CSO's place within the audit office's stakeholder engagement strategy	<ul style="list-style-type: none"> ▶ Where does your CSO sit within the audit office's stakeholder engagement strategy or stakeholder mapping? ▶ Are there people or organizations in your direct networks who sit higher within the audit office's engagement strategy? Can you leverage these connections to partner with the audit office?
Your CSO's capacity	<ul style="list-style-type: none"> ▶ Do you have staff resources to take on this collaboration role? Who will be your point person? Do they have knowledge of the performance audit process? ▶ Do you have financial resources for this collaboration? ▶ Have you addressed this potential collaboration in other plans, such as operational plans, communications plans, or strategic plans? ▶ Are there other CSOs or actors that can support you when reaching out to the audit office? ▶ Do you have strong linkages with other government agencies that work with the audit office and can help connect you? ▶ Considering your CSO's financial and human resources, what types of collaboration opportunities are you capable of?
Entry points and champions	<ul style="list-style-type: none"> ▶ Is there an existing framework governing the collaboration between audit offices and CSOs? ▶ Does the audit office have a mailing list you can request to be placed on? ▶ Is there a <i>Right to Information Act</i>, or similar legislation, in your country you can use to request access to audit plans if they are not already published? ▶ Does the audit office have a focal point, such as a stakeholder relations officer, public affairs officer and/or a communication officer? ▶ Which staff members have been involved in recent audits of SDGs? ▶ Are there other actors, such as donors, accountability institutions, regional audit office networks, or other CSOs, that could facilitate collaboration?

The above questionnaire has been developed by CAAF, drawing in part from the World Bank's [readiness assessment diagnostic tool](#).¹² This CAAF questionnaire can accordingly be supplemented by the World Bank's more comprehensive and freely available tool.

Use a pre-engagement checklist

Based on the questionnaire presented on the previous pages, CSOs can tick off their considerations and summarize their proposed way forward based on the considerations in the table below. An editable version of this checklist can be found in [Annex B](#).

CSO Collaboration with Audit Offices: Pre-Engagement Checklist

CONSIDERATIONS	
<input checked="" type="checkbox"/>	We have reviewed the audit office's past audit reports, including specific SDG audits, and are aware of upcoming audits
<input checked="" type="checkbox"/>	We are aware of the audit office's experience in engaging with CSOs
<input checked="" type="checkbox"/>	We have looked at the audit office's stakeholder engagement strategy (if it has one) and assessed the ways we can engage
<input checked="" type="checkbox"/>	We have reviewed the audit office's mandate and confirm that it includes performance audits and that we can work with the audit office to complement its mandate
<input checked="" type="checkbox"/>	We have determined how we want to engage with the audit office and what our goals for collaboration are
<input checked="" type="checkbox"/>	We have considered our financial and human resource capacity to engage with the audit office
<input checked="" type="checkbox"/>	We have identified relevant entry points and existing frameworks we can use to begin collaboration
<input checked="" type="checkbox"/>	We have completed the CAAF pre-engagement questionnaire or the World Bank readiness assessment

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Audit Office of Nepal and CSO Freedom Forum: An Example of a Participatory Audit

The Office of the Auditor General of Nepal launched an initiative called Citizen Participation in Audit. The office engaged CSO leaders in their policy-level committee and involved grassroots CSOs in their performance audit process. Freedom Forum, a Nepali CSO, was a member of the steering committee and helped the audit office mobilize CSOs and the media in major geographical areas. Although the initiative is in its infancy, it is slowly gaining ground, and Freedom Forum is dedicating staff for audit-related activities. Additionally, the audit office has provided training to over 250 CSO staff to allow for participation in performance audits, some of whom have participated in an audit evaluating the performance of local government.

Find out more in this [World Bank report](#).¹³

Step 3. Take action

In the first publication of this series, we looked at how CSOs can engage within the audit process. The table below provides some tips for success at various audit phases.

Tips for Collaborating with Audit Offices During their Audit Process



  AUDIT TOPIC SELECTION AND PLANNING	<p>ACTIONS FOR CSOs TO TAKE</p> <ul style="list-style-type: none"> ☰ Suggest audit topics or raise issue of concern ☰ Comment on audit plans, provide subject matter expertise ☰ Share CSO's own assessment of a program 	<p>TIPS</p> <ul style="list-style-type: none"> ➤ Try to access the audit office's plan for future audits. This could be available on its website, in its annual report, or requested using a <i>Right to Information Act</i>. ➤ Add the audit office to your mailing list. Its awareness of real issues on the ground could trigger an audit. ➤ Get buy-in from other key stakeholders on the issues raised by your organization (media, other CSOs, private sector, relevant government departments). ➤ Periodically review the audit office's website and social media channels for audit updates and opportunities. ➤ Invite audit office representatives to participate in CSO events to continue bringing CSO priorities, concerns, and expertise to their attention.
 EXAMINATION	<p>ACTIONS FOR CSOs TO TAKE</p> <ul style="list-style-type: none"> ☰ Participate in consultative groups ☰ Support audit evidence collection 	<p>TIPS</p> <ul style="list-style-type: none"> ➤ Use the audit office's social media, online feedback platforms, and mobile technology that allow citizens to collect and share data and audit evidence. For example, for a program to install toilets in a remote area, citizens can take pictures of the conditions of the installations and, as a collective group, collect evidence in order to improve the program. ➤ When providing information, include pictures, geospatial locations, and other tangible evidence to support your complaints. ➤ Consider formalizing a partnership agreement with the audit office to conduct social audits.

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Tips for Collaborating with Audit Offices During their Audit Process

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	<h3>ACTIONS FOR CSOs TO TAKE</h3> <ul style="list-style-type: none"> ☰ Use audit reports as a reliable source of data to build your case in your advocacy work and raise local awareness of audit issues ☰ Support the audit office in disseminating the audit findings 	<h3>TIPS</h3> <ul style="list-style-type: none"> ➤ Make use of and advocate for the existing information-sharing platforms employed by audit offices. ➤ Suggest reporting formats to audit offices that are useful to your target groups. For example, using visuals and translating reports into local languages can help reach a wider audience including marginalized groups. ➤ Disseminate audit reports on your own communication channels.
<p style="writing-mode: vertical-rl; transform: rotate(180deg);">REPORTING AND DISSEMINATION</p>		

	<h3>ACTIONS FOR CSOs TO TAKE</h3> <ul style="list-style-type: none"> ☰ Maintain local awareness of audit issues raised ☰ Monitor implementation of audit recommendations 	<h3>TIPS</h3> <ul style="list-style-type: none"> ➤ Propose a joint engagement with the audit office to bring communities and different sector representatives together to increase awareness of audit findings and recommendations.
<p style="writing-mode: vertical-rl; transform: rotate(180deg);">FOLLOW-UP MONITORING</p>		

Key Takeaways



BE PROACTIVE. As a subject matter expert, you can take the first step and need not wait for the audit office to reach out to you.



BE PATIENT. This is a relationship that can take time to build.



BE OPEN. Dialogue is the first step to sustained collaboration. Once you have engaged, the next time will be easier.



BE A RELATIONSHIP BUILDER. Nurture relationships with one or two key focal points at the audit office to facilitate productive communication and follow-up. Engage with your audit office in a constructive manner by presenting a clear partnership, initiative, or plan to ensure their engagement and interest.



BE CREATIVE. Think of different communication strategies and channels, and different ways you can include this new stakeholder in your activities.



BE AWARE. Organizational cultural differences between CSOs and audit offices, bureaucratic hurdles, or even participation fatigue on either side can cause resistance to engagement. Using formal, structured, and transparent channels of communication can reduce resistance.



BE A PATH BUILDER. Even if formal guidelines or standards for engagement do not exist in your jurisdiction, look to CSOs or audit offices in other regions who have carved out their own standards as examples.

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Jamaica Accountability Meter Portal



The Jamaica Accountability Meter Portal (JAMP) is a non-profit accountability watchdog established to empower citizens to hold the Jamaican government accountable. It aims to be a bridge between the work being done by the Auditor General Department's office and Jamaican citizens.

JAMP leverages the audit office's analysis and recommendations to bring and maintain attention to governance challenges beyond the typically short news cycle. It consolidates audit findings in a simple, user-friendly, citizen-centred online database that allows citizens, the media, advocacy organizations, parliamentary oversight committees, and development partners to highlight breaches of government policy and regulations and track the remedy process. JAMP also works closely with the audit office to monitor which audit recommendations are being addressed by auditees and which ones require further follow-up. Citizens are invited to subscribe, contact their parliamentarian directly, volunteer, donate, share the message, or promote their own call to action through petitions, news releases, or open letters to the government.

JAMP recommends CSOs do the following:

- ▶ Build strategic relationships with key stakeholders from inception to cultivate a broader sense of ownership.
- ▶ Assess the environment to determine if the legislative, policy, and institutional frameworks exist to support this level of citizen engagement. For example, tracking audit office findings would not be effective without Jamaica's access to information legislation or an Auditor General who is supportive of citizen engagement.
- ▶ Promote communication strategies that foster and reinforce a spirit of collaboration with government rather than those that are perceived as antagonistic or combative.

Similar advocacy CSOs include South Africa's [Public Service Accountability Monitor](#)¹⁴ and Chile's [Cuidadania Inteligente](#)¹⁵, which informed JAMP's journey.

Find out more on JAMP's [website](#).¹⁶

This case study is based on an interview conducted with the Executive Director of JAMP in August 2020.

Conclusion

Audit offices are increasingly open to collaboration and see the benefits, especially when it comes to auditing the SDGs, where over 70% of respondents in the CAAF 2020 Survey said collaboration with CSOs could help in the planning or execution of a performance audit.

This presents an excellent opportunity for CSOs to begin building a relationship with audit offices. While this is likely an unfamiliar experience for many CSOs, and there may be challenges along the way, collaboration with audit offices can bring benefits for both parties and, ultimately, help lead to improvements in government programs and progress toward the SDGs.

We hope the tools and tips in this document will help you to better understand the audit office, consider key factors as you prepare to engage with the office, and, in time, successfully collaborate and overcome common challenges.

The third publication in the series (expected to be published in 2021) will focus specifically on SDG 5, Achieve gender equality and empower all women and girls.

You can contact Project Lead, Marie-Hélène Bérubé at mhberube@caaf-fcar.ca for comments or questions.

Acknowledgements

This publication was produced by the **Canadian Audit and Accountability Foundation**, in partnership with **Women Deliver**, and with support from members of CAAF's advisory group listed below. This document also consolidates and draws from results of a Canadian Audit and Accountability Foundation survey conducted in September 2020, in which 46 audit offices participated and provided their insights on collaborating with civil society.

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Annex A

CSO Collaboration with Audit Offices: Pre-Engagement Questionnaire

Complete this questionnaire to determine your capacity to engage with your audit office and identify potential factors that can facilitate or impede this collaboration.

AREA FOR CONSIDERATION	QUESTIONS TO ASK
<p>The audit office's prior audit reports and experience auditing the SDGs</p>	<ul style="list-style-type: none"> ▶ Has the audit office already conducted an audit of preparedness for implementation of SDGs or an SDG audit? ▶ Does the audit office's plan indicate it intends to audit SDG topics in the coming years? ▶ Are there audits planned, underway, or recently completed that pertain to your area of expertise?
<p>NOTES</p>	
<p>The audit office's experience in engaging with CSOs</p>	<ul style="list-style-type: none"> ▶ What level is the audit office at (level I to III) with respect to engagement with CSOs? (Refer to p. 6) ▶ What is the audit office's history of engaging with CSOs?
<p>NOTES</p>	
<p>The audit office mandate and model</p>	<ul style="list-style-type: none"> ▶ What is the audit office's legal and constitutional mandate and model? ▶ Does the audit office conduct performance audits? ▶ Are the audit office's recommendations binding or non-binding?
<p>NOTES</p>	

Annex A – CSO Collaboration with Audit Offices: Pre-Engagement Questionnaire

Continued

AREA FOR CONSIDERATION	QUESTIONS TO ASK
<p>How to include the audit office in your stakeholder engagement strategy</p> <hr/> <p>NOTES</p>	<ul style="list-style-type: none"> ▶ What level (national, provincial/state, municipal) of audit office should you engage with? ▶ What are the goals and benefits in collaborating with the audit office? ▶ How do you want to engage with your audit office? What would be the best channels of communication?
<p>Your CSO's place within the audit office's stakeholder engagement strategy</p> <hr/> <p>NOTES</p>	<ul style="list-style-type: none"> ▶ Where does your CSO sit within the audit office's stakeholder engagement strategy or stakeholder mapping? ▶ Are there people or organizations in your direct networks who sit higher within the audit office's engagement strategy? Can you leverage these connections to partner with the audit office?

Annex A – CSO Collaboration with Audit Offices: Pre-Engagement Questionnaire

Continued

AREA FOR CONSIDERATION	QUESTIONS TO ASK
<p>Your CSO's capacity</p>	<ul style="list-style-type: none"> ▶ Do you have staff resources to take on this collaboration role? Who will be your point person? Do they have knowledge of the performance audit process? ▶ Do you have financial resources for this collaboration? ▶ Have you addressed this potential collaboration in other plans, such as operational plans, communications plans, or strategic plans? ▶ Are there other CSOs or actors that can support you when reaching out to the audit office? ▶ Do you have strong linkages with other government agencies that work with the audit office and can help connect you? ▶ Considering your CSO's financial and human resources, what types of collaboration opportunities are you capable of? <hr/> <p>NOTES</p>
<p>Entry points and champions</p>	<ul style="list-style-type: none"> ▶ Is there an existing framework governing the collaboration between audit offices and CSOs? ▶ Does the audit office have a mailing list you can request to be placed on? ▶ Is there a <i>Right to Information Act</i>, or similar legislation, in your country you can use to request access to audit plans if they are not already published? ▶ Does the audit office have a focal point, such as a stakeholder relations officer, public affairs officer and/or a communication officer? ▶ Which staff members have been involved in recent audits of SDGs? ▶ Are there other actors, such as donors, accountability institutions, regional audit office networks, or other CSOs, that could facilitate collaboration? <hr/> <p>NOTES</p>

Annex B

CSO Collaboration with Audit Offices: Pre-Engagement Checklist

Use this checklist to summarize your conclusions and help you articulate your way forward.

CONSIDERATION	NOTES
<input type="checkbox"/> We have reviewed the audit office's past audit reports, including specific SDG audits, and are aware of upcoming audits	
<input type="checkbox"/> We are aware of the audit office's experience in engaging with CSOs	
<input type="checkbox"/> We have looked at the audit office's stakeholder engagement strategy (if it has one) and assessed the ways we can engage	
<input type="checkbox"/> We have reviewed the audit office's mandate and confirm that it includes performance audits and that we can work with the audit office to complement its mandate	
<input type="checkbox"/> We have determined how we want to engage with the audit office and what our goals for collaboration are	
<input type="checkbox"/> We have considered our financial and human resource capacity to engage with the audit office	
<input type="checkbox"/> We have identified relevant entry points and existing frameworks we can use to begin collaboration	
<input type="checkbox"/> We have completed the CAAF pre-engagement questionnaire or the World Bank readiness assessment	

Additional Resources

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Tools for Collaboration

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Published by:

Canadian Audit and Accountability Foundation
100-1505 Laperriere Avenue
Ottawa, ON K1Z 7T1, Canada
Tel: 613-241-6713
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ISBN: 978-1-990150-05-0

This publication is available in French and Spanish under the titles:

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