Collaborating for Change

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

Understanding Performance Audit

WOMEN DELIVER

CANADIAN AUDIT & ACCOUNTABILITY FOUNDATION

Overview

Civil society organizations (CSOs) and legislative audit offices are helping nations implement the United Nations (UN) 2030 Agenda for Sustainable Development. This series, *Collaborating for Change*, is targeted at CSOs to help strengthen communication, collaboration, and partnership between them and legislative audit offices. This first publication in the series explains the basic concepts of performance auditing. It also describes the complementary roles of CSOs and auditors in holding governments accountable for their promises to achieve the 2030 Agenda's Sustainable Development Goals (SDGs).

This first publication explains three main points:

1. Audit offices contribute to national efforts to achieve the SDGs. Their performance audits are important tools for monitoring and accountability.

2. In recent years, there has been a shift in how audit offices interact with non-state stakeholders (such as CSOs). They have been moving from one-way communication to a more participatory, collaborative process.

3. Civil society organizations can use their expertise and networks to be key stakeholders throughout the performance audit process.

Future publications in this series will be more practical, sharing strategies and concrete examples that will further explain how CSOs can collaborate with audit offices.
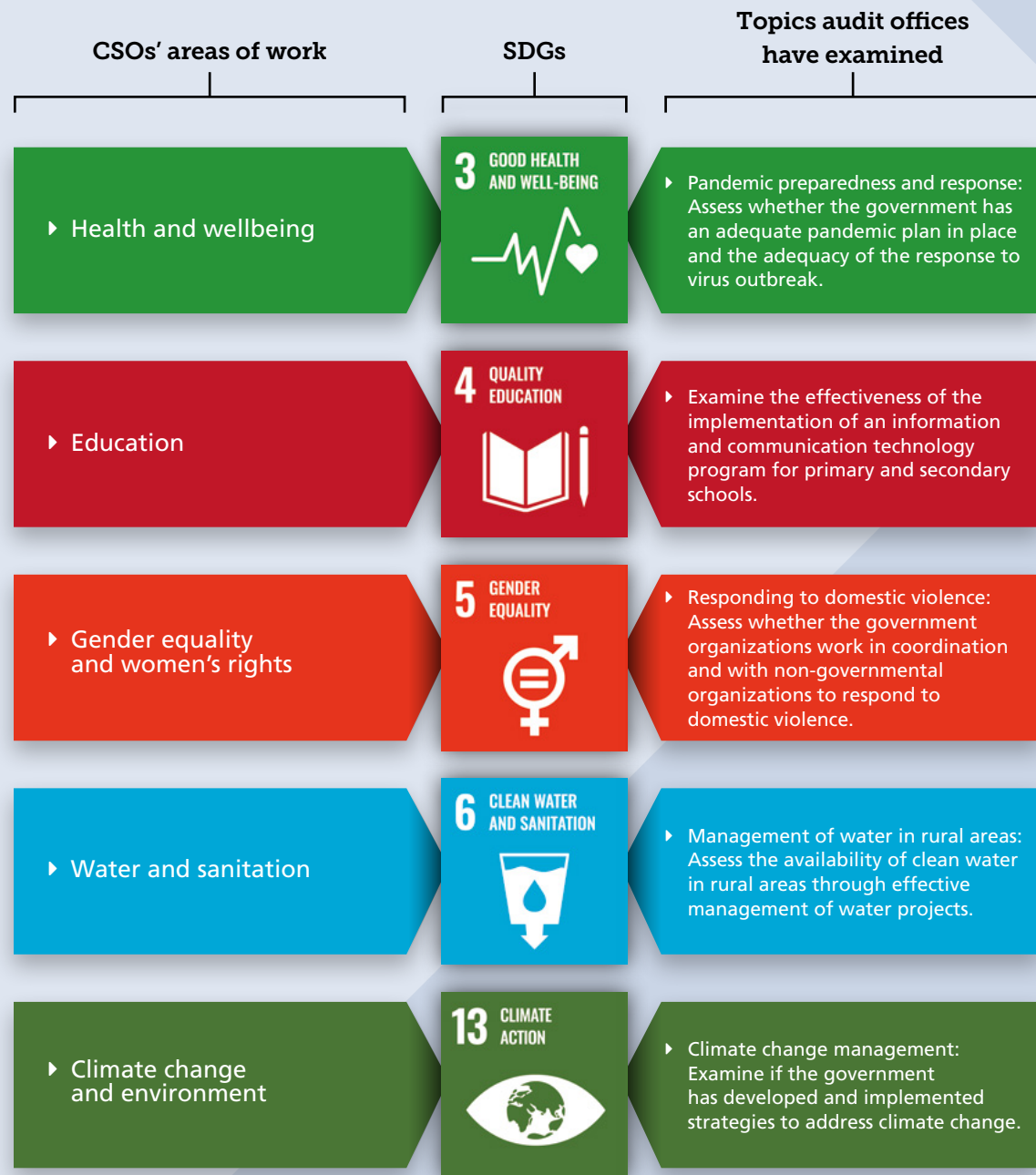
Why should civil society and audit offices collaborate?

▸ CSOs advocate for better policies and services, mobilize citizens, and demand increased civic engagement in government processes.

▸ Audit offices provide independent oversight and issue recommendations to governments to improve public administration.

▸ If CSOs and audit offices work together, they can more effectively hold governments accountable for meeting their commitments to achieve the United Nations' 2030 Agenda and its Sustainable Development Goals.

Common interests in holding government accountable

This diagram shows examples of where CSOs' and audit offices' work may intersect, and how they both connect to the SDGs.

CSOs' areas of work	SDGs	Topics audit offices have examined
▶ Health and wellbeing	**3** GOOD HEALTH AND WELL-BEING	▶ Pandemic preparedness and response: Assess whether the government has an adequate pandemic plan in place and the adequacy of the response to virus outbreak.
▶ Education	**4** QUALITY EDUCATION	▶ Examine the effectiveness of the implementation of an information and communication technology program for primary and secondary schools.
▶ Gender equality and women's rights	**5** GENDER EQUALITY	▶ Responding to domestic violence: Assess whether the government organizations work in coordination and with non-governmental organizations to respond to domestic violence.
▶ Water and sanitation	**6** CLEAN WATER AND SANITATION	▶ Management of water in rural areas: Assess the availability of clean water in rural areas through effective management of water projects.
▶ Climate change and environment	**13** CLIMATE ACTION	▶ Climate change management: Examine if the government has developed and implemented strategies to address climate change.

Collaboration benefits both parties

For CSOs, collaborating with AUDIT OFFICES can:

▸ Help inform an accountability mechanism that is central to influencing government policy, programs, and budget priorities.

▸ Give them access to data that can inform CSOs' advocacy strategies.

▸ Deepen their understanding of the audit process and the role of parliamentary oversight committees.

For AUDIT OFFICES, collaborating with CSOs can:

▸ Facilitate communication with citizens.

▸ Help them follow-up on the government's implementation of audit recommendations.

▸ Provide access to civil society knowledge that would enrich their audits.

Recent reviews have shown that all countries face challenges in implementing the SDGs.[1] Audit offices and CSOs can help countries overcome these challenges. They can play an important role in assessing whether governments are prepared to implement the SDGs and, over time, whether they are prioritizing and implementing the SDGs effectively and efficiently.

What would it take for governments to successfully implement the SDGs?

It requires that governments:
▸ align their national targets to the 2030 Agenda
▸ allocate resources
▸ develop mechanisms to track their progress toward achieving the 17 goals

There are many opportunities for CSOs to get involved in these processes, including by participating in political decision making, advocacy, networking and lobbying, policy design, and dialogue. Working with audit offices might be new ground for many CSOs, possibly due to a lack of information on the benefits of such collaboration. Also, most of the audit offices don't have a long history of meaningfully engaging with citizens and CSOs.[2] This series aims to bridge that divide.

What do CSOs need to know about performance audits?

What do national audit offices do?

Most countries have a national audit office, known as a supreme audit institution (SAI). SAIs play a critical role in holding government to account. Their mandate is to determine if:

▸ government programs are working

▸ public services are being delivered

▸ public funds are well safeguarded

▸ results for citizens are being achieved

SAIs report their findings and recommendations to elected officials, such as members of Parliament and other legislative assemblies. These officials in turn oversee and hold governments accountable for their performance. In some countries, such as Canada, there are also independent external audit offices for provinces and/or municipalities.
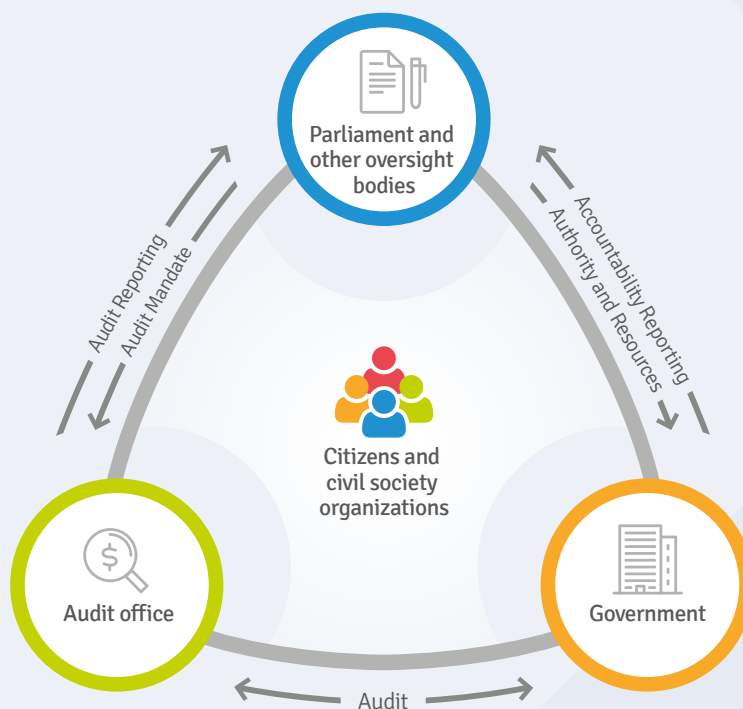
The relationships among Parliament and other oversight bodies, government, and audit office can be thought of as an "accountability triangle," shown in the diagram below.

Audit offices generally conduct three types of audits: financial, compliance, and performance.

▶ A financial audit examines whether an organization's financial statements meet reporting requirements.

▶ A compliance audit examines whether an organization's activities comply with applicable authorities.

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

Audit offices' reports are usually submitted to oversight bodies of elected officials, such as parliaments, national assemblies, and municipal councils. Oversight bodies are key players in ensuring that audited public sector organizations carry out the recommendations made by audit offices. That means they have a significant impact on holding governments to account.

The accountability triangle

Performance auditors assess programs, activities, organizational performance, and/or management practices, considering one or more of the "three Es"

Economy
Getting the right inputs at the lowest cost

Efficiency
Getting the most from the inputs (or getting a lot for the efforts) in terms of quantity, quality, and time

Effectiveness
Getting the expected results from the outputs[4]

Some audit offices also consider two more areas

Environment
Considering the need to protect and preserve the environment

Equality
Achieving positive impacts for all, and ensuring that programs consider gender equality and possible unintended negative impacts on different populations

What are performance audits?

A legislative performance audit is an independent, objective, and reliable examination of whether government programs, activities, or organizations are performing according to the principles of economy, efficiency, and effectiveness. Performance audits seek to provide new information, analysis, or insights. Where appropriate, they also make recommendations to government for improvement.

Performance audits deliver new information, knowledge, or value by doing the following:

▸ providing analytical insights (broader or deeper analysis, or new perspectives)

▸ making existing information more accessible to various stakeholders

▸ providing independent and authoritative observations and conclusions based on audit evidence

▸ providing recommendations based on an analysis of audit findings[3]

Performance audits do not assess:
▸ merits of policy
▸ adequacy of program resources
▸ future state of policies and programs

How are performance audits connected to the SDGs?

National audit offices, through their performance audits, can contribute to countries' efforts to implement the UN's 2030 Agenda for Sustainable Development. SAIs can track progress, monitor implementation, and identify improvement opportunities across the SDGs.

SAIs around the world belong to the International Organization of Supreme Audit Institutions (INTOSAI). An INTOSAI body called the INTOSAI Development Initiative (IDI) supports SAIs in developing countries to sustainably enhance their performance and capacities. To contribute to INTOSAI and SAI efforts, the IDI, together with other partners, launched the Auditing Sustainable Development Goals Programme to help SAIs conduct high quality audits of the SDGs. See the new IDI SDG Audit Model (ISAM).[5]

In the past several years, SAIs have been conducting performance audits to determine whether governments are prepared for SDG implementation. More recently, SAIs have been examining how governments are implementing the 2030 Agenda in their national context.

How does an audit office assess whether a government is prepared for SDG implementation? It examines whether a government has, for example, set up the following:

‣ mechanisms to measure, monitor, follow-up, review, and report the progress

‣ resources and capacities to implement the SDGs

‣ processes that ensure the availability and quality of disaggregated data, including by sex[6]

‣ a participatory process to enable stakeholder engagement

Audit offices can help governments successfully implement the SDGs in two ways:

1. Conduct an audit of SDG implementation to examine the policies that contribute to national target(s) linked with one or more SDG targets. The audit will then conclude on the progress made in achieving these national target(s). It will also make recommendations to improve the government's processes and mechanisms.

2. Assess the performance of public sector programs and services in various areas, such as gender equality, health, education, and environmental protection. For example, an audit team might examine the effectiveness of government programs and initiatives to prevent violence against women and girls. These programs contribute to the SDG 5 target: "Eliminate all forms of violence against women and girls in public and private spheres."[7]

An Audit of a Region's Preparedness to Implement SDG 5 on Gender Equality[8]

The Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) is one of seven regional working groups of INTOSAI. OLACEFS conducted a coordinated audit on how well-prepared governments in Latin America are to implement SDG 5, which focuses on achieving gender equality and empowering all women and girls. They examined three areas: planning, funding, and follow-up.

The audit applied the 2019 SDG Gender Index,[9] which is considered the most comprehensive tool to measure gender equality against the SDGs. Created by the organization Equal Measures 2030, the index includes 51 indicators for 14 of the 17 SDGs. The audit concluded that the Latin American and Caribbean region, in the three areas mentioned above, was 65% ready to implement SDG 5. The assessment considered how much the countries had adopted processes and mechanisms, and identified the resources and capacities needed to implement this SDG.

The report included recommendations for the governments to do the following:

‣ Incorporate a gender perspective in the public budget, at all levels of the budget process.

‣ Define the processes to ensure the production, quality, availability, and level of disaggregation of data by gender.

‣ Establish and define clear follow-up and review mechanisms on progress of the implementation of SDG 5 in order to obtain intended results.

How are audit offices working with CSOs?

In recent years, audit offices have adjusted how they interact with non-state stakeholders such as CSOs, moving from one-way communication to a more participatory process.[10] This approach is encouraged, for example, by the IDI, which stresses that audit offices should engage with key stakeholders when planning, performing, and publishing performance audits. In 2017, the IDI launched a stakeholder engagement program to help audit offices increase the impact of their audits by collaborating with stakeholders.

CSOs are valuable stakeholders for audit offices to work with. They provide many benefits that contribute to audit offices goal of improving citizens' lives:

▸ They have more in-depth civil society knowledge and expertise in specific areas—including technical knowledge and knowledge about what is happening in communities—that can be helpful when conducting performance audits.

▸ They have more proximity to citizens and public program beneficiaries and are well-skilled in identifying areas of concern.

▸ They can raise the profile of audit findings.

▸ They, along with the media, can disseminate audit findings and monitor whether governments are implementing audit recommendations.

The benefits of engaging stakeholders, including CSOs, in audits are particularly evident when it comes to auditing the SDGs. Citizen engagement is recognized as an important principle for the implementation of the 2030 Agenda. It is likewise a good practice for audit offices conducting SDG audits, as CSOs often have the best insights regarding marginalized groups and the ones at greatest risk of being left behind.

As audit offices begin to conduct SDG audits, many of them are increasing their outreach to non-state stakeholders. The IDI collected information from SAIs that participated in a cooperative audit on countries' preparedness to implement the SDGs. The IDI found that the audit encouraged SAIs to collaborate with non-state actors such as non-governmental organizations (NGOs), CSOs, academia, and the private sector.

The SAIs also used new tools and techniques, such as stakeholder mapping, citizens surveys, and focus groups. For example, the SAI of Saint Lucia said that it used a focus group for the first time. They reported that "the focus group meeting was engaging and productive which made the experience a good one. We also conducted a survey and engaged with the public and got a sense of awareness and understanding of their views and opinions of the SDGs."[11]

Stakeholder mapping

Stakeholder mapping is method used to identify and rank stakeholders involved in a project or activity. They can be ranked by their level of influence, interests, opportunities for cooperation, etc.

However, stakeholder engagement is still new to many audit offices and can be challenging for them. This can be because of factors including resources, as many audit offices do not have staff dedicated to communications and stakeholder engagement. At the same time, audit offices must be careful to avoid appearing to lose their independence and objectivity. Nonetheless, more audit offices recognize that engaging with non-state actors can be valuable.

Here are a few examples of initiatives that some audit offices are using:

▸ developing webpages where citizens can make requests, suggest an audit topic, or report instances of fraud, waste, or abuse

▸ making their audit reports more accessible by using less technical language and more visual elements (such as infographics)

▸ providing a summary of their audit findings

How The National Audit Office of Chile Engaged with Stakeholders for Data Collection

The audit office of Chile, called the Contraloría General de la República, audited the government's implementation of SDG 5 on gender equality. As part of the audit, it sent a survey to CSOs across the country to assess their level of knowledge and understanding of this SDG and whether they were involved in any participatory processes to comply with the goal. A total of 15 CSOs responded.

The survey results included the following:

▸ Six CSOs responded that they had a high level of knowledge of the 2030 Agenda and SDG 5. They had all participated in conferences, seminars, or training. One organization was part of the working group of the Social Commission of the SDGs led by the Technical Secretariat of the National Council to implement the 2030 Agenda (housed in the Ministry of Social Development).

▸ Five CSOs responded that they had low awareness and low participation.

▸ Four CSOs claimed to be unaware of issues related to the 2030 Agenda and the SDGs and said they did not participate.

The survey findings helped the audit team evaluate:

▸ how well the government had informed or engaged with CSOs

▸ the level of participation of CSOs in national decision-making processes, from integrating the SDGs into national strategies, to implementation, monitoring, and review.

Increasing the Capacity of CSOs in Sierra Leone Through Audit Training

The Audit Service Sierra Leone engaged with various stakeholders as part of its awareness and outreach activities. In April 2019, it provided training for 100 CSO representatives. The training described the audit process, explored the relationship between CSOs and the Audit Service, and provided information on how CSOs can follow-up on audit recommendations.
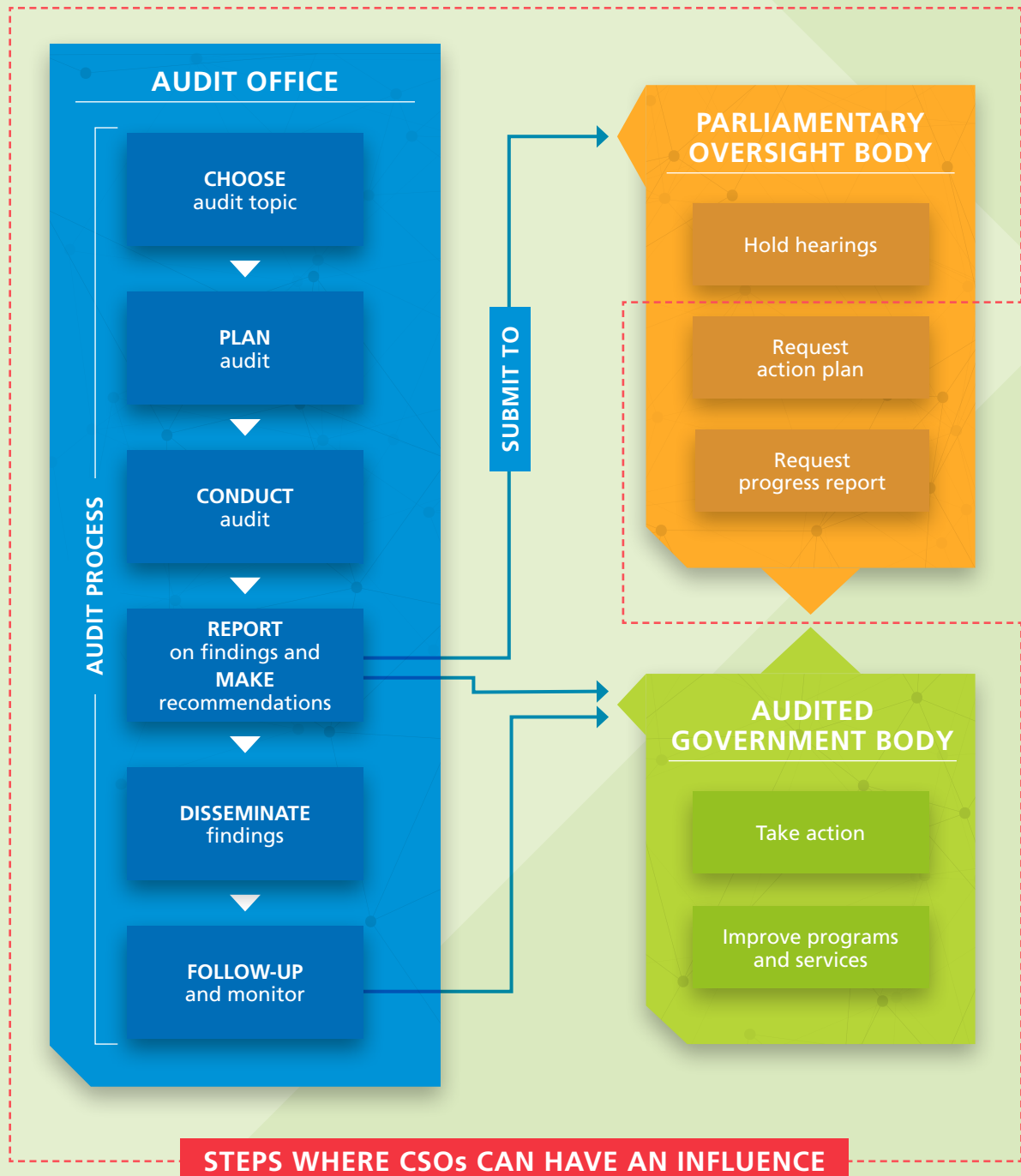
As a result of the training, CSOs reported the following:

▸ They have scaled up their work to raise awareness of the Audit Service's reports in electronic and print media, as well as on popular radio programs. Some CSOs have organized radio discussion programs on the reports, with representatives from other CSOs and the Audit Service participating.

▸ Some participating CSOs are now extending similar training to other CSOs.

▸ The Budget Advocacy Network (a local NGO) undertook several activities:

- In partnership with the Audit Service, it provided capacity building training to the media. This training included how to interpret and report on the issues in the Audit Service reports, how to follow-up on report recommendations, and what various technical terms in the report mean.

- It created a scorecard that measures the performance of key ministries, departments, and agencies named in the Audit Service's reports. The scorecard compares them against their projections and goals and evaluates success and failure based on performance indicators.

- It disseminated the Audit Service's reports locally.

- It led follow-up actions for respective ministries, departments, and agencies on issues raised in a dialogue forum.

▸ CSOs and Parliament signed a memorandum of understanding on research related to public financial management.

The CSOs are conducting intensive follow-up on how government is implementing the Audit Service's recommendations.

Opportunities for influence and collaboration

CSOs can be involved in several steps of the accountability process. This graph provides an overview of the different steps of the audit process where CSOs can have an influence.

AUDIT OFFICE

AUDIT PROCESS

- **CHOOSE** audit topic
- **PLAN** audit
- **CONDUCT** audit
- **REPORT** on findings and **MAKE** recommendations
- **DISSEMINATE** findings
- **FOLLOW-UP** and monitor

SUBMIT TO

PARLIAMENTARY OVERSIGHT BODY

- Hold hearings
- Request action plan
- Request progress report

AUDITED GOVERNMENT BODY

- Take action
- Improve programs and services

STEPS WHERE CSOs CAN HAVE AN INFLUENCE

How CSOs can collaborate with audit offices throughout the audit process

| AUDIT TOPIC SELECTION | PLANNING | EXAMINATION | REPORTING | USING AND DISSEMINATING THE AUDIT FINDINGS | FOLLOW-UP MONITORING |

AUDIT TOPIC SELECTION

What audit offices do

▶ **Identify potential audit topics** by considering the level of risk, significance, and relevance to citizens, to different government organizations and/or programs or activities.

▶ **Gather information** from internal and external sources (such as third-party publications, academic research, studies, and testimonials) on the potential audit topics to determine risks.

How CSOs can collaborate

▶ **Suggest an audit topic.** Based on a CSO's knowledge of local issues, human rights, and the needs of vulnerable groups, CSOs are well-equipped to suggest areas of concern to audit offices.

▶ **Review and comment on audit offices' plans.** Some audit offices publish a two- or three-year plan listing the topics they intend to audit with feedback mechanisms in place.
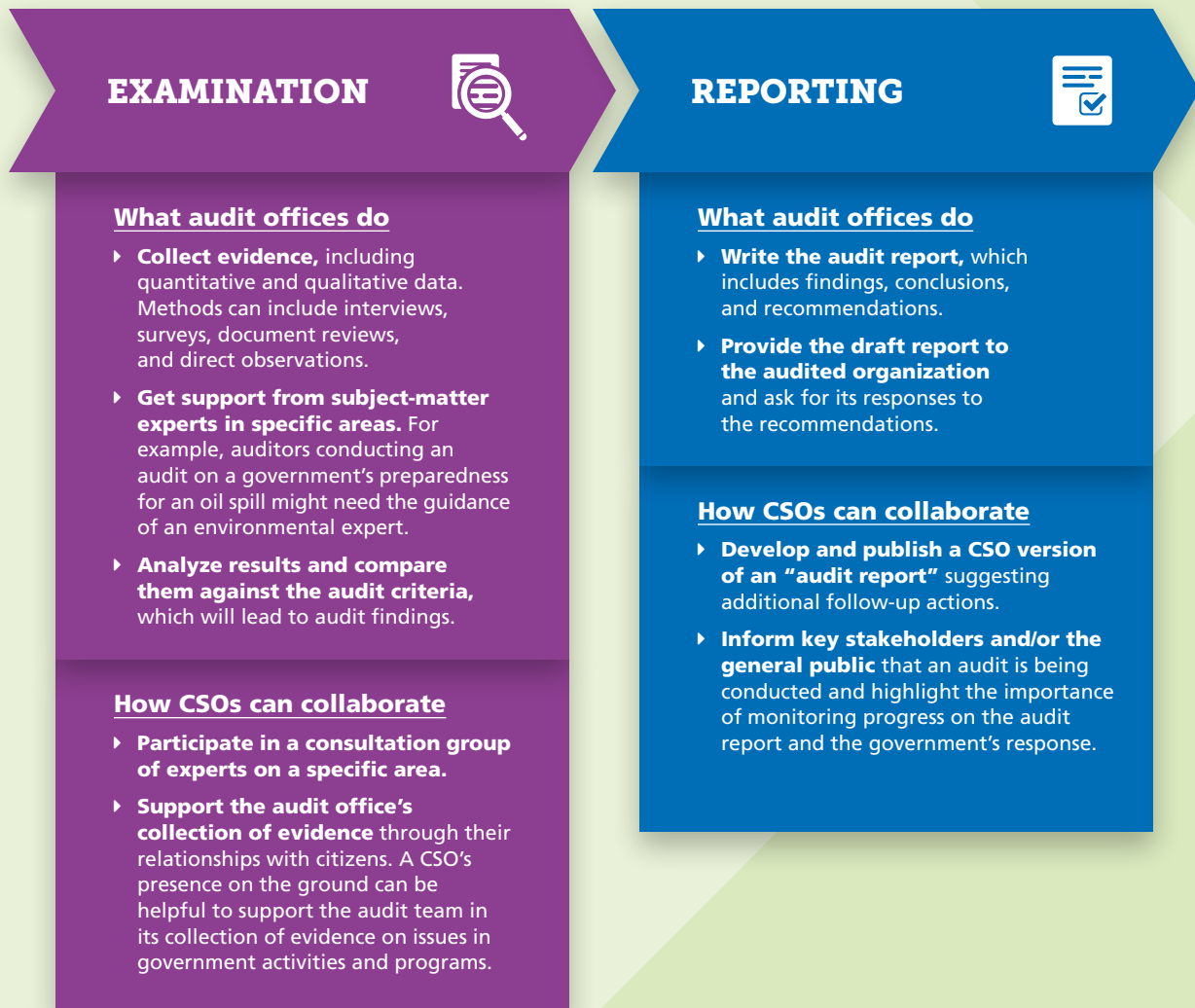
PLANNING

What audit offices do

▶ **Continue to collect information** to better understand the selected audit topic and particularly the potential risks.

▶ **Determine the scope and objectives for the audit**—what it will look at and how the auditors will evaluate the evidence—and plan how the audit will be conducted.

▶ **Develop appropriate audit criteria,** which are the standards expected of the entity being audited. Criteria are rooted in legislation, policies and best pactices.

How CSOs can collaborate

▶ **Share an assessment of a specific program and its level of effectiveness** for the beneficiaries.

▶ **Provide knowledge and expertise** that can complement the data collected by the audit office.

▶ **Participate in identifying sources of criteria** as a subject-matter expert.

How CSOs can collaborate with audit offices throughout the audit process
(continued)

| AUDIT TOPIC SELECTION | PLANNING | EXAMINATION | REPORTING | USING AND DISSEMINATING THE AUDIT FINDINGS | FOLLOW-UP MONITORING |

EXAMINATION

What audit offices do

▸ **Collect evidence,** including quantitative and qualitative data. Methods can include interviews, surveys, document reviews, and direct observations.

▸ **Get support from subject-matter experts in specific areas.** For example, auditors conducting an audit on a government's preparedness for an oil spill might need the guidance of an environmental expert.

▸ **Analyze results and compare them against the audit criteria,** which will lead to audit findings.

How CSOs can collaborate

▸ **Participate in a consultation group of experts on a specific area.**

▸ **Support the audit office's collection of evidence** through their relationships with citizens. A CSO's presence on the ground can be helpful to support the audit team in its collection of evidence on issues in government activities and programs.

REPORTING

What audit offices do

▸ **Write the audit report,** which includes findings, conclusions, and recommendations.

▸ **Provide the draft report to the audited organization** and ask for its responses to the recommendations.

How CSOs can collaborate

▸ **Develop and publish a CSO version of an "audit report"** suggesting additional follow-up actions.

▸ **Inform key stakeholders and/or the general public** that an audit is being conducted and highlight the importance of monitoring progress on the audit report and the government's response.

How CSOs can collaborate with audit offices throughout the audit process
(continued)

| AUDIT TOPIC SELECTION | PLANNING | EXAMINATION | REPORTING | USING AND DISSEMINATING THE AUDIT FINDINGS | FOLLOW-UP MONITORING |

USING AND DISSEMINATING THE AUDIT FINDINGS

What audit offices do

▸ **Submit the report to the national government** (parliament, president, or applicable legislative assembly).

▸ **Make the report public** on the office's website and/or through other avenues, such as social media and news conferences.

▸ **Issue a news release and speak with the media** about the audit's findings and recommendations.

How CSOs can collaborate

▸ **Draw on audit reports** as a reliable source of data to build on CSOs' advocacy work.

▸ **Support the audit office in disseminating the audit findings.** CSOs have experience in communicating in accessible and digestible language. They can **raise awareness** among their networks and citizens on how important these audit findings are to hold government accountable.

▸ **Contact the media** to help build public interest around an audited topic and create public debate. CSOs are often better positioned than audit offices to use communications strategies to advocate for government action on the recommendations.

▸ **Encourage and support advocates and other organizations to use audit findings** for accountability and action.

FOLLOW-UP MONITORING

What audit offices do

▸ **Participate, if requested, in a hearing** held by the parliamentary oversight body to answer questions about the audit. The oversight body will also call witnesses from the audited organization and ideally request an action plan from the organization on how it will respond to recommendations in performance audits.

▸ **Monitor whether the recommendations are implemented.**

▸ The audit office may decide to **conduct a follow-up audit** of the same organization, program, or activity to determine whether recommendations have been implemented.

How CSOs can collaborate

▸ **Monitor recommendations made by audit offices** and continue putting pressure on governments to take action and make improvements.

▸ **Engage with national human rights institutions** if no actions are being taken.

Conclusion

Audit offices have shown an increased interest in interacting with citizens and CSOs and have developed new strategies and practices to do so. The international audit community has made stakeholder engagement a priority. It is promoting greater collaboration between CSOs and auditors, to help improve accountability and good governance.

But there's still a need to create more common spaces where CSOs and auditors can learn about each other's roles in accountability for the SDGs and meaningfully collaborate. This first publication gave an overview of the roles of audit offices and the basics of performance audits. While describing each phase of the audit, we suggested opportunities for CSOs to collaborate with audit offices.

We encourage you to visit your national, provincial, and/or municipal audit office's website to learn more about their work.

Look for their recent performance audit reports, their annual or multi-year audit plan, and their strategic plan, and see if mechanisms exist for citizens and CSOs to provide input. (If no mechanisms currently exist, you could contact the audit office and other relevant government bodies to advocate for increased CSO engagement in the audit process.) If the audit office uses social media, follow them to be notified when new audit reports are published. Also, keep an eye on the media for news stories on audits and on how the government responds to audit recommendations.

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In future publications in this series, we will share tools and strategies that CSOs can use to collaborate with audit offices and oversight bodies. We also plan to share case studies of CSOs collaborating with audit offices and oversight bodies. If you have a case study to share, please contact the publication's lead author, Marie-Hélène Bérubé (Program Officer, Gender Equality and Ethics, International Programs at CAAF), at mhberube@caaf-fcar.ca.

About the Canadian Audit and Accountability Foundation

The Canadian Audit and Accountability Foundation is a not-for-profit organization dedicated to promoting and strengthening public sector performance audit, oversight, and accountability in Canada and abroad through research, education, and knowledge sharing.

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About Women Deliver

As a leading global advocate for girls' and women's health, rights, and well-being, Women Deliver brings together diverse voices and interests to drive progress for gender equality, particularly in maternal, sexual, and reproductive health and rights. It builds capacity, shares solutions, and forges partnerships, together creating coalitions, communication, and action that spark political commitment and investment in girls and women.

womendeliver.org

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Understanding Performance Audit

This publication is available in French and Spanish under the titles:
Comprendre l'audit de performance
Entendamos la auditoría de desempeño

Endnotes

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4   Canadian Audit and Accountability Foundation (2013). Practice Guide to Auditing Efficiency, available at: www.caaf-fcar.ca/en/efficiency-concepts-and-context/efficiency-economy-and-effectiveness

5   INTOSAI Development Initiative (2020). IDI's SDGs Audit Model ISAM, available at: https://www.idi.no/en/isam

6   "The Global Sustainable Development Goal indicator framework has included an overarching principle of data disaggregation: Sustainable Development Goal indicators should be disaggregated, where relevant, by income, sex, age, race, ethnicity, migratory status, disability and geographic location, or other characteristics, in accordance with the Fundamental Principles of Official Statistics." United Nations Statistical Commission (2019). *Data Disaggregation and SDG Indicators: Policy Priorities and Current and Future Disaggregation Plans*, 5–8 March 2019, available at: https://unstats.un.org/unsd/statcom/50th-session/documents/BG-Item3a-Data-Disaggregation-E.pdf

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11 INTOSAI Development Initiative (2019). Are Nations Prepared for Implementation of the 2030 Agenda? Supreme Audit Institutions' Insights and Recommendations, available at: https://www.idi.no/en/elibrary/cdp/auditing-sustainable-development-goals-programme/949-are-nations-prepared-for-implementation-of-the-2030-agenda/file