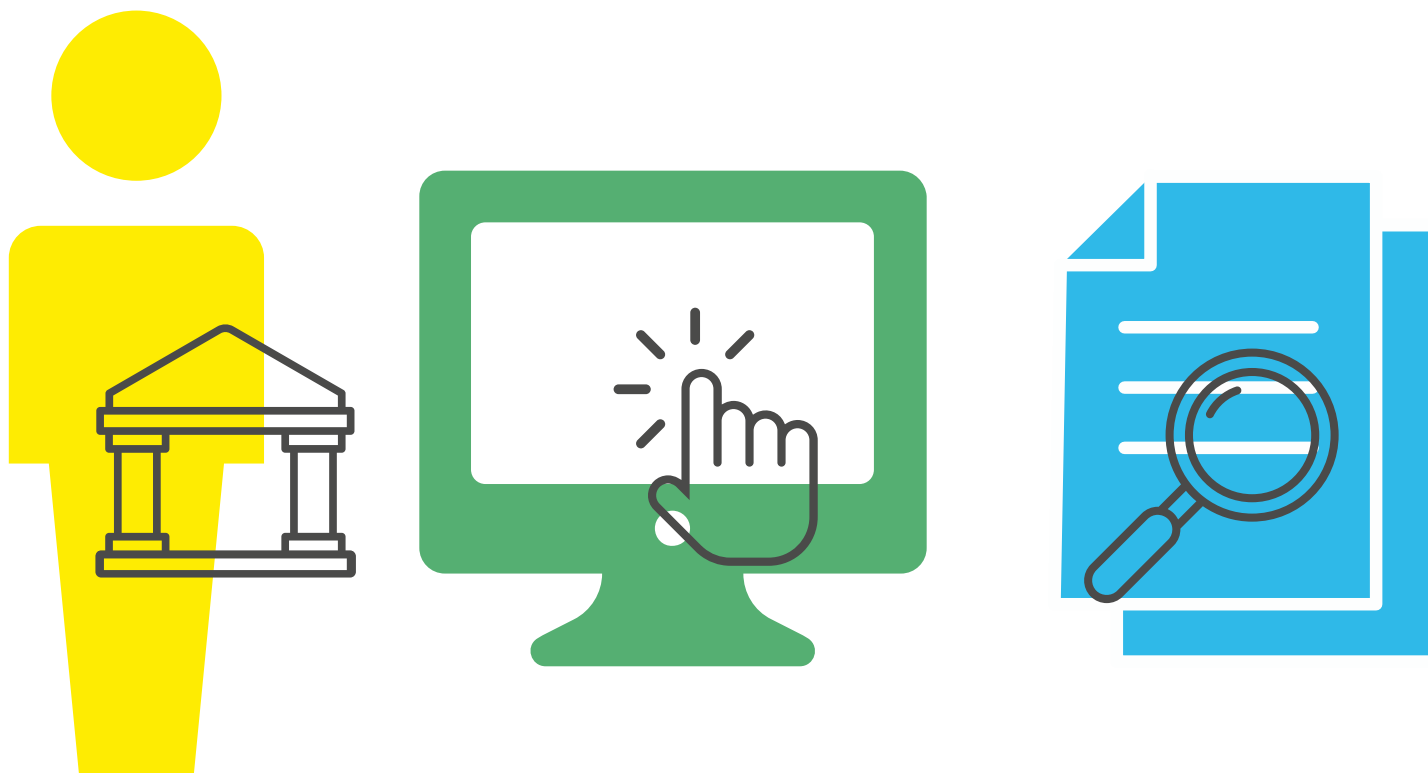2024

CITIZEN PARTICIPATION IN GOVERNMENT AUDITS
through Digital Tools

OVERVIEW OF INITIATIVES FROM SUPREME AUDIT INSTITUTIONS

AUTHORS

Nicolás Dassen and Renzo Lavin

IDB

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Annexes

List of Abbreviations

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ACA	**Austrian Court of Audit**
AFROSAI	**African Organization of Supreme Audit Institutions**
AGN	**Office of the Auditor General of Argentina**
ARPI	**Audit Request for Public Interest, Republic of Korea**
ASF	**Superior Audit Office of the Federation, Mexico**
ASOSAI	**Asian Organization of Supreme Audit Institutions**
BAI	**Board of Audit and Inspection, Republic of Korea**
CAR	**Citizen Audit Request**
CAROSAI	**Caribbean Organization of Supreme Audit Institutions**
CGR	**Office of the Comptroller General of the Republic, Colombia**
CJP	**Commission for Justice and Peace of the Episcopal Conference of Panama**
COA	**Commission on Audit of the Philippines**
CPA	**Citizen Participatory Audit of the Philippines**
CSO	**Civil society organization**
EUROSAI	**European Organisation of Supreme Audit Institutions**
GAO	**U.S. Government Accountability Office**
GIFT	**Global Initiative for Fiscal Transparency**
IAPP	**International Association for Public Participation**
IDB	**Inter-American Development Bank**
IDI-INTOSAI	**INTOSAI Development Initiative**
INTOSAI	**International Organization of Supreme Audit Institutions**
ISSAI	**International Standards of Supreme Audit Institutions**

LAC	**Latin America and the Caribbean**
MCC	**Citizen audit monitors, Peru**
NAO	**National Audit Office of the United Kingdom**
OECD	**Organisation for Economic Co-operation and Development**
OGP	**Open Government Partnership**
OLACEFS	**Organization of Latin American and Caribbean Supreme Audit Institutions**
SAI	**Superior Audit Institution**
SAOG	**State Audit Office of Georgia**
SDG	**Sustainable Development Goal**
UNDESA	**United Nations Department of Economic and Social Affairs**
UNDP	**United Nations Development Programme**
UNODC	**United Nations Office on Drugs and Crime**

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Introduction

Introduction[1]

There is a critical gap in the knowledge about how citizen participation in government auditing processes is structured in supreme audit institutions (SAIs) and how digital tools are used for this purpose in Latin America and the Caribbean (LAC) and other countries. This document seeks to address this gap by examining international experiences that highlight the use of digital tools and by looking at a wide range of participation methodologies and objectives throughout the various stages of the auditing process.

SAIs, also known as office of the comptroller or auditor general, accountability office or court of accounts or audit, face multiple challenges in their mission to ensure accountability and proper use of public resources. These challenges range from maintaining their political and financial independence to overcoming institutional constraints and achieving effective collaboration with other stakeholders in the accountability ecosystem. In this context, citizen participation and collaboration with civil society organizations (CSOs) are valuable assets. Not only do they help reveal critical areas of misuse or corruption and contribute to greater transparency and accountability, but they also strengthen SAIs' capacities, enhance their reach, and complement their audit methodologies.

Digital tools also play a fundamental role. They facilitate broader and more diverse citizen participation and allow for easier and more direct access to oversight processes. This report examines cases where the use of digital technology strengthened citizen participation and contributed to addressing current SAI challenges.

SAIs are oversight organizations with a long tradition in institutional systems that were established with constitutional status in several countries. SAIs represent a fundamental component of accountability, as they are indispensable for complementing the horizontal oversight functions inherent to the division of powers in democratic systems (O'Donnell, 2007). Given their specialized nature, SAIs can overcome the constraints of the checks and balances system and perform ongoing technical oversight that can encompass the full exercise of government functions.[2]

SAIs face several challenges that jeopardize their ability to accomplish their mission, one of which has to do with the guarantees necessary to maintain their political, functional, and financial independence. LAC receives an average score of 5.75 out of 10 on the World Bank's SAI independence index, which highlights critical factors as follows: **(i)** operational autonomy, **(ii)** transparency in the process of appointing the SAI head, **(iii)** financial autonomy, and **(iv)** audit scope autonomy (World Bank, 2021). There are, however, other aspects that must be considered to ensure adequate performance of SAIs. These institutions must have **(i)** the institutional capacity to exercise effective control, **(ii)** the competence to conduct performance audits, **(iii)** the necessary tools to enforce their recommendations, **(iv)** unrestricted access to information of the audited entities, and **(v)** the ability to coordinate their actions effectively with other stakeholders in the accountability ecosystem, among others (Van Zyl, Ramkumar, and de Renzio, 2009).

Research conducted in the late 2000s showed that the effectiveness of audit institutions depended not only on their degree of independence and their audit functions, but also on their external engagement, including with CSOs (Van Zyl, Ramkumar, and de Renzio, 2009). Historically, SAIs had limited interaction with external stakeholders and usually engaged with the audited entities and Parliament. However, in the past two decades, a significant change was observed in many countries: SAIs have started to strengthen their interaction with other stakeholders, such as citizens and CSOs, to enhance the efficiency and scope of their audits (World Bank and ACIJ, 2015). This change involved the adoption of various citizen participation models to maximize the impact of SAIs in monitoring the use of public resources. Nevertheless, one challenge that remains is ensuring that citizen participation goes beyond merely passive involvement and becomes a collaborative process. Furthermore, it is necessary to encourage citizens to play an active role in the oversight and

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2 See OLACEFS, 2009. **Principles on Accountability of the Asunción Declaration. Available at: https://archivo. olacefs.com/p9327/.**

auditing processes, rather than simply being at the receiving end of information provided by the SAIs.

Citizen participation offers numerous benefits to SAIs (Cornejo, Guillan, and Lavin, 2013; INTOSAI, 2021a; UNDESA, 2013). Citizens and CSOs can help identify areas of potential misuse, inefficiency, or corruption and contribute valuable information to the auditing process to enrich the results, especially in areas where they have relevant knowledge and experience. Citizen participation can also help enhance accountability by exerting pressure on audited entities to undertake corrective measures. Citizens and other stakeholders, such as the media, can act as users and multipliers of the information produced by SAIs and increase the latter's outreach by generating engagement with other stakeholders who can benefit from the work of SAIs. In addition, citizen participation can contribute to: **(i)** strengthening the independence of SAIs from political interference, **(ii)** safeguarding the technical nature of audits, **(iii)** enhancing the reputation of SAIs, and **(iv)** improving oversight capacity and broadening SAIs' views on and methodologies for audits, especially performance audits (Caprarulo, Guillén, and Mendiburu, 2020).

Since the late 20th century, international SAIs have recognized and encouraged citizen participation in auditing. In LAC, the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) has played a crucial role in this process. The 1995 Lima Declaration of the OLACEFS General Assembly was one of the first documents in the world to recognize citizen participation as a qualified source of information. Subsequently, the Declaration of Asunción in 2009, the Declaration of Santiago de Chile in 2013, and the Declaration of Punta Cana in 2016 further elaborated on this topic. In addition, OLACEFS has promoted citizen participation through the work of its commissions, especially through the Commission on Accountability in the beginning and later on, through the Citizen Participation Commission created in 2009.

The International Organization of Supreme Audit Institutions (INTOSAI) has also recognized the importance of citizen participation in SAI audits. In 2007, INTOSAI established a joint platform with the United Nations Department of Economic and Social Affairs (UNDESA) and the International Budget Partnership (IBP) to encourage cooperation with civil society (Guillan Montero, 2012). Subsequently, the 2011 UN-INTOSAI symposium explored cooperation practices between SAIs and citizens. In 2013, INTOSAI adopted ISSAI 12, which recognizes citizens as a key beneficiary of SAIs' work. More recently, in 2022, INTOSAI created the Task Force on Citizen Participation and Civil Society Engagement, led by the Office of the Comptroller General of Peru, with the objective of identifying and sharing best practices in citizen participation in the work of SAIs.

SAIs, as the main institutions responsible for ensuring accountability and transparency in the use of public funds, play a key role in the creation and implementation of citizen

participation mechanisms that address the needs of this new context (OECD, 2011). It is precisely for this reason that the aforementioned Punta Cana Declaration, adopted within the framework of the XXVI OLACEFS General Assembly, advocates for citizen participation in the monitoring and oversight of the Sustainable Development Goals (SDGs) of the 2030 Agenda. A maturity model was established to promote the objective of the Declaration. The model consists of four levels (basic, low, intermediate, and high), ranging from access to information and the use of information systems and monitoring tools to enhanced citizen education as well as participatory and collaborative activities.

The work of SAIs in this area should be guided by innovation and inclusion. This requires adopting citizen participation practices that feature a collaborative approach with social organizations and leverage the use of technologies. In this way, SAIs can improve their communication with the public, enhance access to information through open data formats (World Bank and ACIJ, 2015), and strengthen participation from members of society. Particularly regarding its work on the SDGs, SAIs aim to adopt a new reporting approach that considers the way in which audit findings contribute to better quality of life through government accountability and responsibility.

In recent years, SAIs have made significant inroads in developing citizen participation mechanisms, as indicated by various surveys (Canadian Audit and Accountability Foundation, 2021; INTOSAI, 2021b; OECD, 2014; TPA Initiative, 2010; UNDESA, 2013). In LAC, some SAIs have institutionalized these practices over the years, while others have only recently begun to adopt them. Argentina and Colombia, for example, stand out for their degree of institutionalization (Mendiburu, 2020). In 2000, the Office of the Comptroller General of the Republic (CGR) of Colombia established the Office of the Comptroller Delegate for Citizen Participation and, in 2003, created a task force on coordinated audits. The Office of the Auditor General of Argentina introduced participatory planning in its annual audit program in the same year.

A recent publication by INTOSAI's Capacity Building Committee identified different modalities and levels of civil society engagement with SAIs (INTOSAI, 2021a). These include: **(i)** one-way engagement, where the SAI informs civil society; **(ii)** two-way engagement, where the SAI consults with civil society; and **(iii)** collaborative relationships or partnerships with a common goal. The report found that participation occurs on at least two levels: the strategic or institutional level and the audit team level. Participation can occur at different stages of the audit cycle:

Planning

During **planning**, the objective of participation is to help identify priority areas, programs, or policies to be audited or to refine the scoping of a particular audit. Commonly used tools for this purpose are complaint channels, audit suggestions, focus groups, surveys, and workshops with specialized organizations.

Execution

During **execution**, the objective of participation is to obtain information and evidence relevant to a particular audit or auditing exercise, enhance audit efficiency by accessing external resources and capacity, improve the quality of findings and recommendations, and generate external ownership and buy-in for the audit. Citizen oversight, partnerships with organizations, and expert consultations are some of the mechanisms that can be used in this stage.

Dissemination

During **dissemination**, the objective of participation is to generate user-friendly content for different stakeholders and to increase awareness of the audit findings through various formats and media platforms.

The Final

During **the final**, follow-up stage, the objective of participation is to stimulate demand for accountability and increase the incentives to comply with audit recommendations. Common practices in this stage include social auditing, the "traffic lights" approach to compliance or compliance rankings, and townhalls, among others.

Despite progress in developing new mechanisms and a number of attempts to measure the effectiveness of citizen participation practices (OLACEFS, 2017), detailed research and systematic evaluations regarding their impact on accountability and possible areas for improvement are still needed.

Technological progress in a context of growing government openness greatly expands participation opportunities, which helps create an increasingly active society that demands better public services and institutions with more integrity and transparency. SAIs have

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leveraged technologies in their work, as indicated by the results of a joint survey conducted by the IDB and OLACEFS (IDB-OLACEFS, 2021). Seventy-two percent of the countries surveyed have adopted digital tools for at least 60 percent of their key procedures, including for fraud risk detection and internal control system implementation. In addition, 89 percent of SAIs use social networks and 83 percent use web portals to enhance social monitoring. The survey also identifies a number of challenges, such as limited adoption of innovative tools and reliance on offline mechanisms to access information from audited institutions.

The next step in the digital transformation of SAIs is to leverage the data generated from the increasingly digitalized processes. While only 50 percent of the countries surveyed use data analytics tools for decision making or oversight process improvements, and only 17 percent use some form of artificial intelligence in their key processes, the potential is enormous. Technologies such as machine learning can improve the efficiency and effectiveness of audits, enabling SAIs to automate tasks, identify patterns and trends, and make evidence-based decisions.

> This study presents 60 cases involving the use of digital tools to encourage citizen participation in SAIs around the world.

The aforementioned report includes examples of technologies deployed such as: **(i)** the use of data analytics in Costa Rica's SAI for preventive auditing in public procurement; **(ii)** the Océano project of Colombia's SAI which leverages access to the databases of public institutions to detect issues in procurement processes; **(iii)** the LabContas platform in Brazil, which has powered several artificial intelligence-based systems; **(iv)** the use of data analytics in Chile's SAI to develop risk indicators for the processes subject to audit; and **(v)** the projects of Mexico's SAI that use business rules algorithms to detect potential noncompliance. SAIs are also using digital tools to encourage citizen participation. One example is Peru's CGR, which has undertaken several initiatives to encourage citizen participation in audit activities.

This study presents 60 cases involving the use of digital tools to encourage citizen participation in SAIs around the world. Despite varying degrees of development, levels of maturity and types of technologies used, most of the practices identified in this report use relatively simple tools, such as websites and online forms. Nevertheless, some SAIs are experimenting with more advanced technologies. Some use data analytics and visualization tools to disseminate audit results or audit information (such as the COVID response expenditure portals of the SAIs of the United Kingdom and Peru). Others are experimenting with machine learning models to process citizen feedback (such as the CGR of Chile). In addition, some SAIs go beyond traditional institutional communication and use social networks (such as Chile's Office of the Comptroller General with its X—formerly Twitter—account, or the SAIs of Costa Rica and the United States with their own podcasts) in an interactive manner. Others work with external stakeholders, using open data for fiscal monitoring (such as the data rallies conducted by the Global Initiative for Fiscal Transparency) [GIFT].

Despite the progress made in citizen participation practices in SAIs, daunting challenges remain and require ongoing focus and efforts. A follow-up report on the Punta Cana Declaration (OLACEFS, 2020a), drafted by the OLACEFS Citizen Participation Commission, found that only 61 percent of SAIs have conducted training and/or outreach on their role in the progress toward achieving the SDGs. Furthermore, only 56 percent have carried out activities related to the SDGs in collaboration with civil society. In terms of the maturity of citizen participation, only 41 percent of SAIs considered themselves to be at the intermediate level, while 29 percent reported low levels of participation, 24 percent basic, and 6 percent (one) high. Indeed, a recent analysis on the progress in citizen participation in the work of SAIs in the region found out that although SAIs have adopted a narrative conducive to citizen participation, implementation has not always kept pace (Mendiburu, 2020). In many cases, initiatives are limited to a single type of practice or focus on encouraging participation during a specific stage of the audit cycle. However, a small number of cases do show comprehensive strategies with clear objectives, specific tools, and performance metrics.

Another major challenge has to do with the impact of participation. The conclusions of the International Seminar on Citizen Participation and Auditing, held in Mexico City in 2020,[3] highlighted some prevalent risks: **(i)** that participation happens for the sole purpose of compliance and does not generate relevant impact, **(ii)** that participation is confined to the work of the SAI's participation department and does not involve the institution as a whole, or **(iii)** that participation is limited to the SAI's interaction with a narrow set of CSOs.

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3 Available at: **https://fiscalizacion2020.mx/.**

This report provides a detailed overview of citizen participation initiatives in SAIs in the LAC region and elsewhere in the world involving the use of digital tools. It highlights various practices and strategies that have proven effective in different contexts and that could be adapted and applied in other environments. It also offers a series of recommendations based on the experience and lessons learned in LAC, highlighting the importance of strategic planning for successful citizen participation initiatives. The report emphasizes the need to establish clear and reasonable objectives, assign specific responsibilities, provide the necessary resources, and assess the risks and challenges that may arise in making citizen participation a reality.

Lastly, it is important to design participation mechanisms that address the needs of the SAI and the public, and that contribute effectively to public oversight. One should bear in mind that each institution is unique, with its own context, needs, and priorities. Therefore, the recommendations provided in this report should be adapted and tailored to the specific circumstances of each SAI, with the ultimate goal of improving the relationship between SAIs and citizens, as well as fostering greater transparency, accountability, and effectiveness of public policies.

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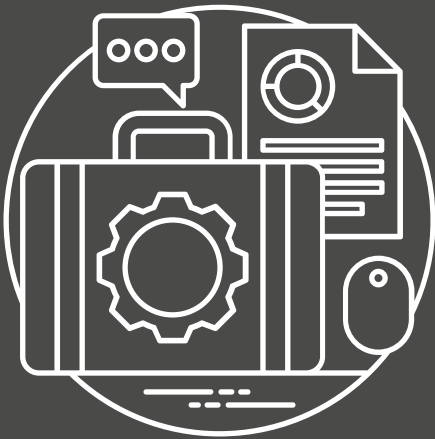
Results Overview

Results Overview

The methodology used for the research includes a comprehensive literature review and a mapping exercise of experiences from a variety of sources.[4] The authors reviewed publications and websites of recognized international audit organizations, such as INTOSAI, OLACEFS, and EUROSAI, as well as specialized journals and institutional records of SAIs.

The authors also reviewed papers published by multilateral agencies and civil society organizations. The cases were compiled in a register with defined categories to facilitate comparison and analysis. Details such as country, type of institution, technology used, topic, stage in the audit cycle, and level of participation were included. On examples with insufficient literature, direct interviews were conducted with the SAIs involved. Some of the selected cases were documented in detail and included in Annex 2.

A total of 60 cases were identified from 30 countries around the world, 12 of them from LAC (see Figure 1). Some SAIs in the region, such as Chile, Costa Rica, and Peru, have more experience than the rest.

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4 Please refer to the methodology note in Annex 1.

FIGURE 1

Geographic Distribution of Relevant Cases

Number of cases
1   7
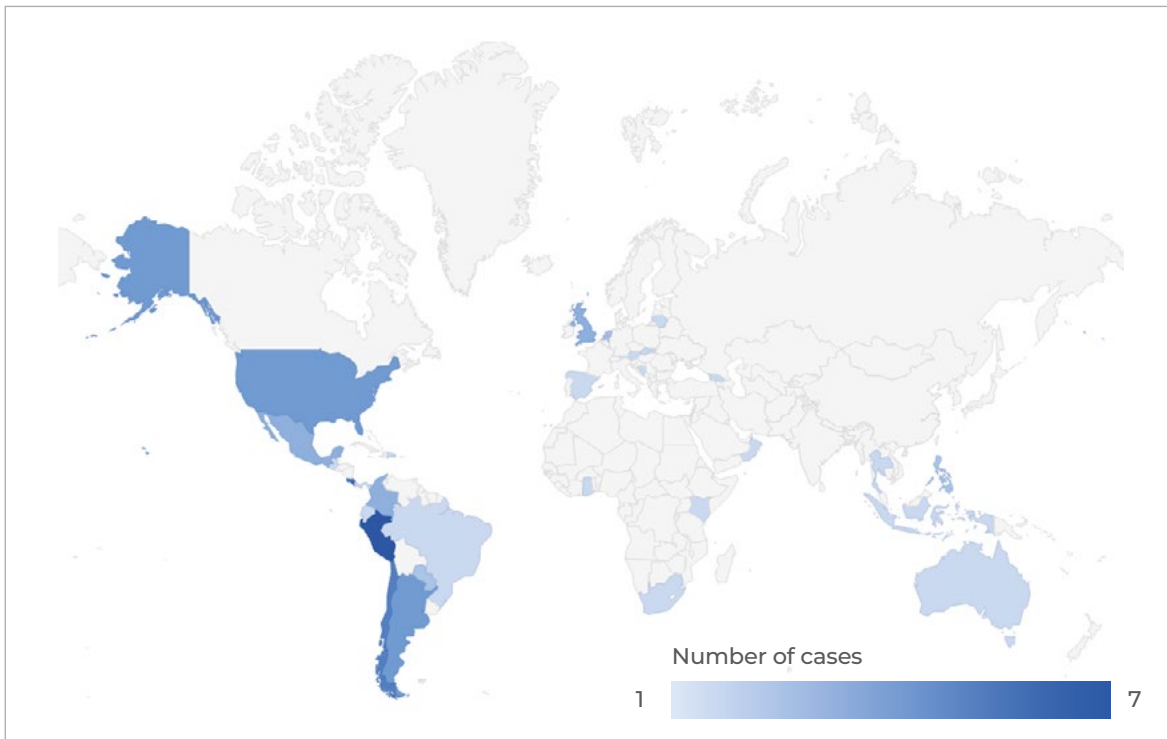
Source: Authors' elaboration.

In terms of the duration of the participation initiatives, 70 percent were categorized as established practices, that is, with a duration of five years or more (see Figure 2). This is key information for future decisions, since the practices described herein stand out for their sustainability over the years, regardless of their effectiveness in achieving the objectives intended, which should be analyzed on a case-by-case basis. More recent practices represent 18 percent of the total, while the remaining 12 percent represent one-off participation exercises (for example, in connection with an audit of particular interest to citizens) not intended to be repeated over time. Many of the examples (both less and more recent ones) encouraged, accelerated, or deepened the digital component of participation in the context of the COVID-19 pandemic.

FIGURE 2

Practices According to Level of Implementation

One-off practice
12%

Recent practice
18%

Ongoing practice
70%
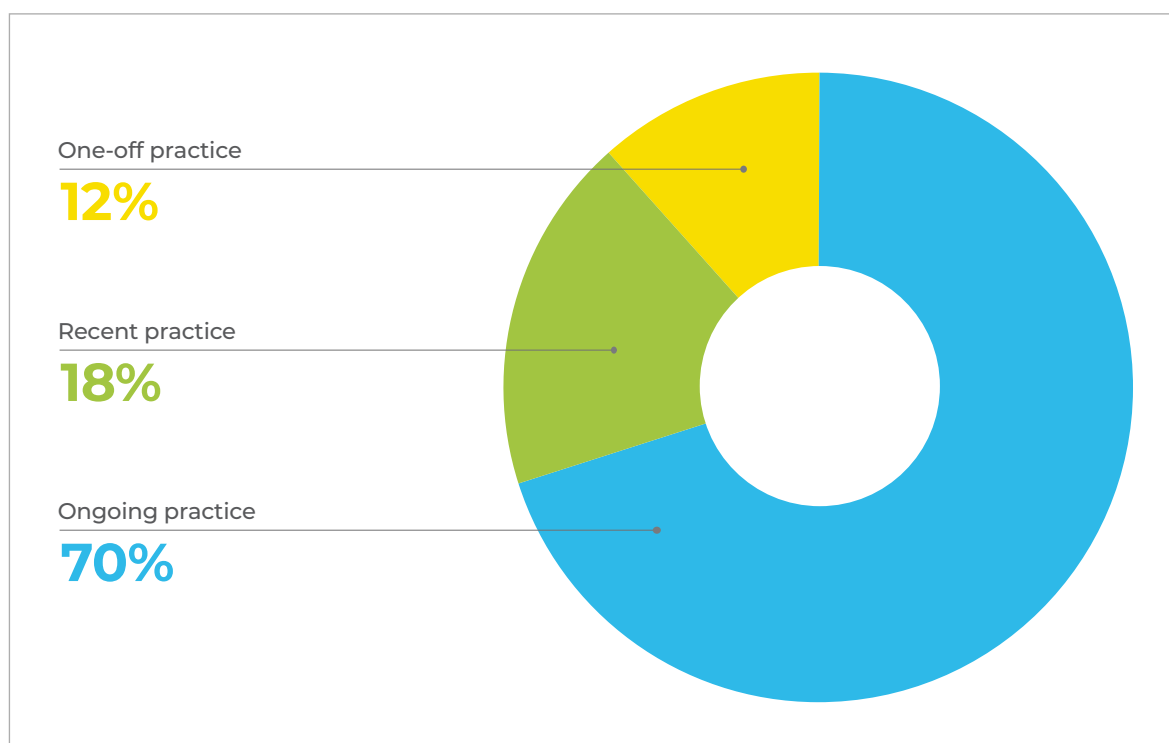
Source: Authors' elaboration.

Regarding the complexity and depth of the practices included (see Figure 3), 24 cases were considered intermediate level according to the scale of the maturity model proposed by the Declaration of Punta Cana of OLACEFS. This level implies a direct relationship between the SAI and the public through education mechanisms and tools or means for impact in the different stages of the audit process (planning, execution, and follow-up). The International Association for Public Participation (IAPP) points out that in these practices, citizen participation has real potential for exercising impact on SAI's processes. Nevertheless, the most meaningful participation—associated with the "high" level of the Punta Cana Declaration—is only observed in three cases. In these cases, there is a partnership between the SAI and the citizens, as the latter contribute to the former's decision-making processes, regardless of the final and independent judgement of each SAI.

FIGURE 3

Practices According to Level of Participation
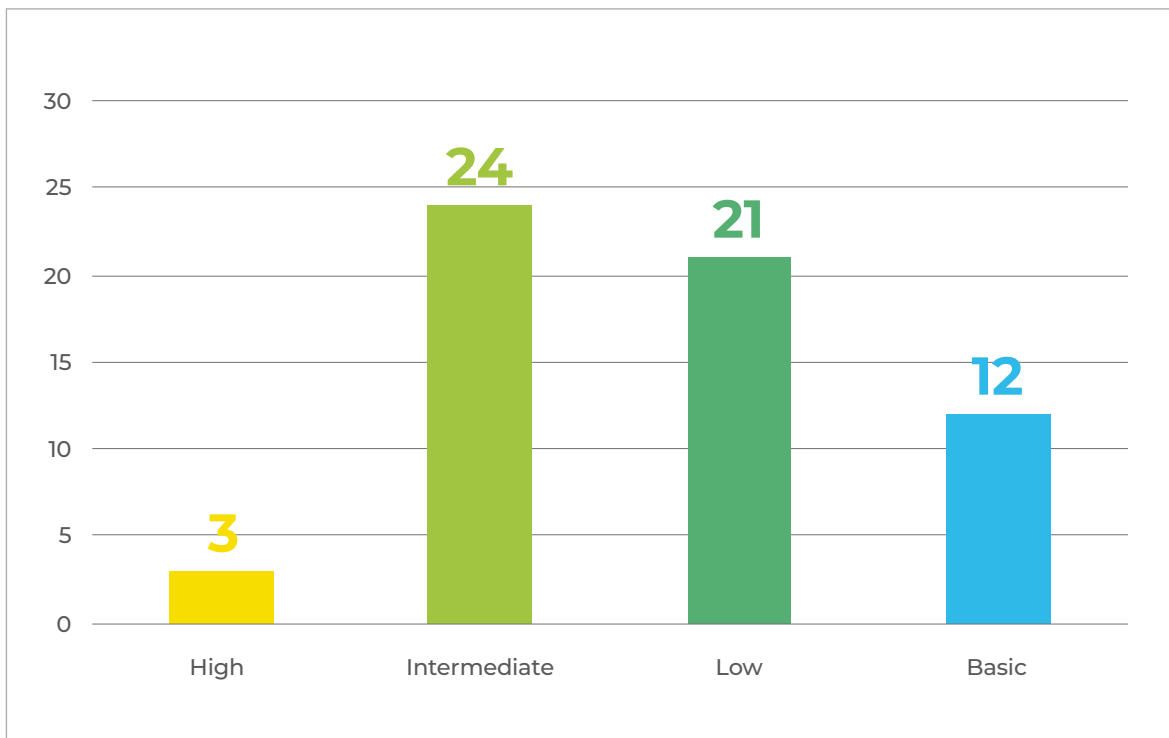
Source: Authors' elaboration.

The rest of the cases are classified as low or basic level of maturity with respect to participation. The former are characterized by interactions that consist of providing information to the citizens and encouraging the use of information systems and monitoring tools, among others. At this level, there is the option of follow-up on complaints, or online platforms and interactive systems to access information (audit suggestions, budgets, or procurements) with a channel for reply, dialogue, or feedback between the SAI and the public. Practices at the basic level have a lower degree of participation and imply a relationship of little interaction between the SAI and the citizens. Interaction in this case mainly happens on the level of individual citizens, recognizing their right to access information, the right to petition, as well as the right to file complaints, without much subsequent participation. In light of the Declaration of Punta Cana and in line with the IAPP spectrum, these cases are characterized by a public call for participation without two-way communication mechanisms; citizens make suggestions or file complaints without receiving a response or feedback. This level of interaction includes electronic complaint channels that do not envisage subsequent follow-ups, among other practices.

In 73 percent of the cases, participation mechanisms target individual citizens, while 8 percent of the cases target civil society organizations (CSOs), and 15 percent target both citizens and CSOs (see Figure 4). A smaller number of cases target specific demographic groups, such as high school students (3 percent). For this group, participation practices mainly focus on awareness-raising, education, encouraging monitoring, or involvement in the oversight of public policies that directly affect them (see Figure 4).

FIGURE 4

Practices according to Type of User

High school students
3.4%

CSO
8.3%

Citizens and CSO
15%
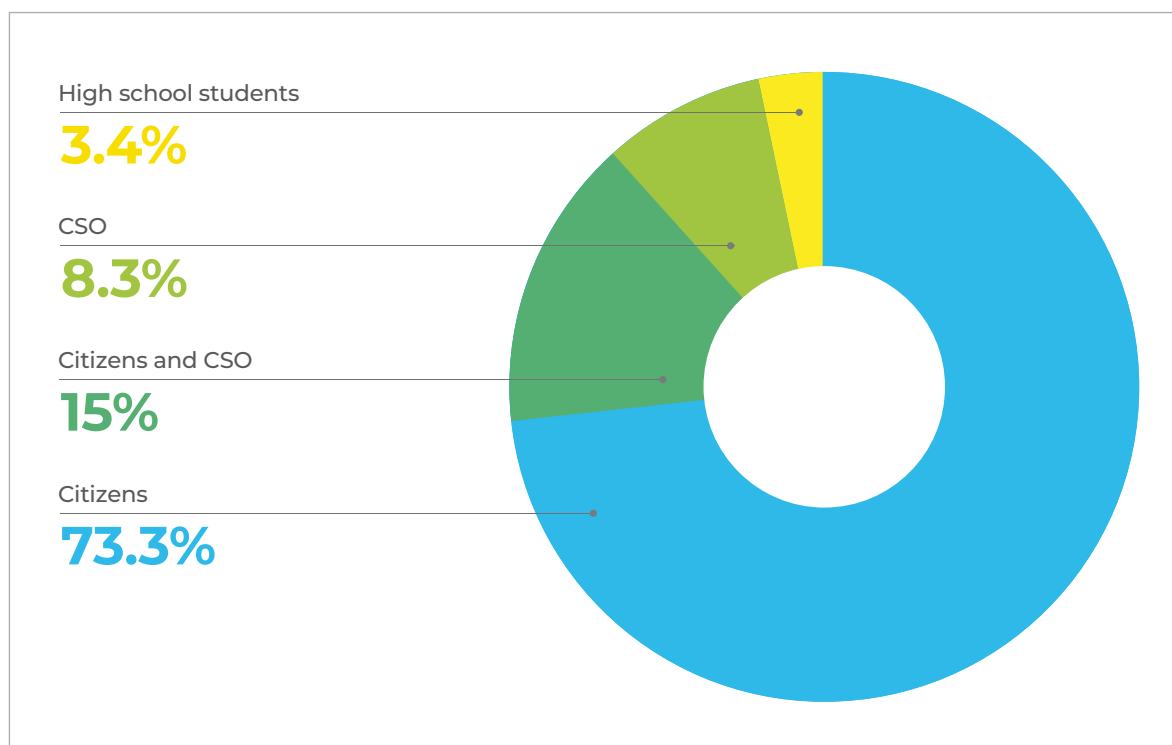
Citizens
73.3%

Source: Authors' elaboration.

Of the 60 practices included, 24 focus on the planning stage of the audit cycle (see Figure 5) and consist of mechanisms for incorporating suggestions and audit requests from citizens and for processing complaints through virtual channels. Next are practices related to the dissemination of audit results and the follow-up on recommendations, which generally involve digital strategies to communicate audit findings in a user-friendly manner

and to involve citizens in their follow-up, as well as information systems for monitoring procurement, contracting, and public budgeting, with interactive channels. The third most common practice is related to the execution stage of audits, which is usually carried out through citizen oversight and public works monitoring mechanisms that allow for reporting irregularities through the use of technology. These participation initiatives correspond to an intermediate if not high level of maturity. The rest of the practices are not focused on any particular stage of the audit cycle.

FIGURE 5

Practices According to Stage of the Audit Cycle
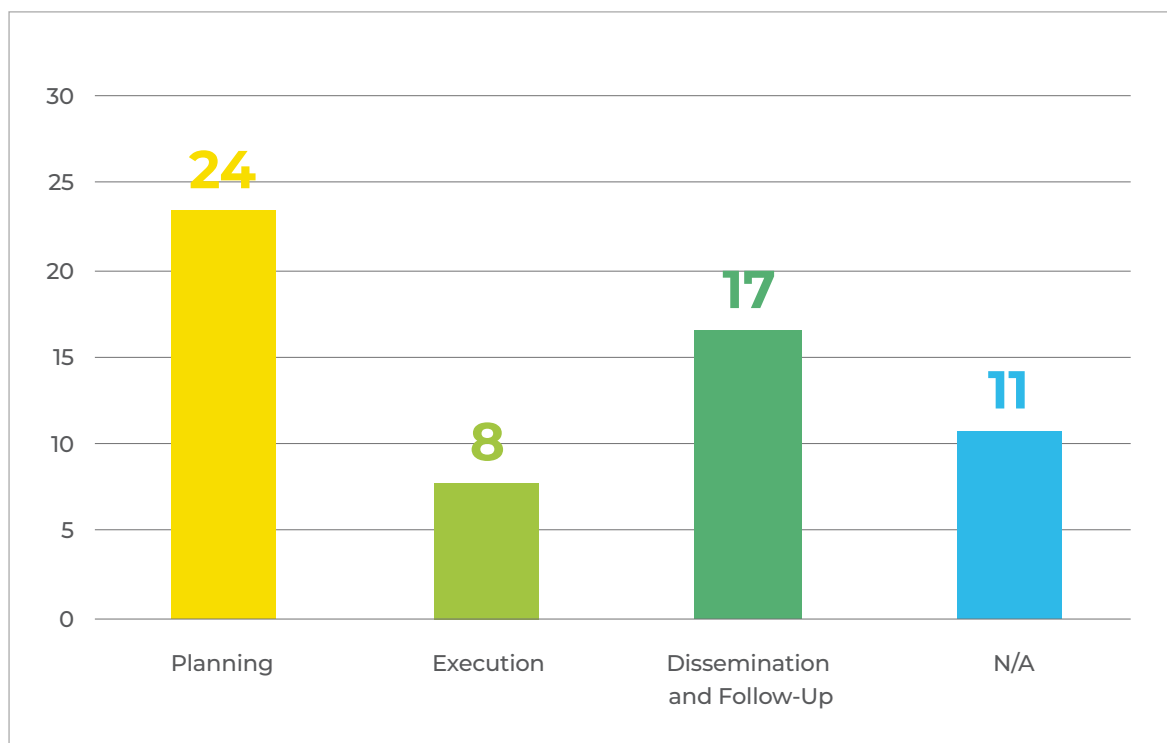
Source: Authors' elaboration.

In the study, citizen complaints are the predominant topic or types of mechanisms (see Figure 6). Although the ways for filing complaints vary, and therefore are associated with different levels of participation, evidence shows interesting cases that involve the use of technology, and cases that use information systems for following up on complaints and responding to complainants. Audit-related communication and information dissemination

represent the second most common practice, followed by requests for audits, as well as proposals for innovation and open data. Other examples of participation are related to budget transparency, recommendation follow-up, citizen oversight, public works monitoring, and citizen education.

FIGURE 6

Total Practices According to Topic
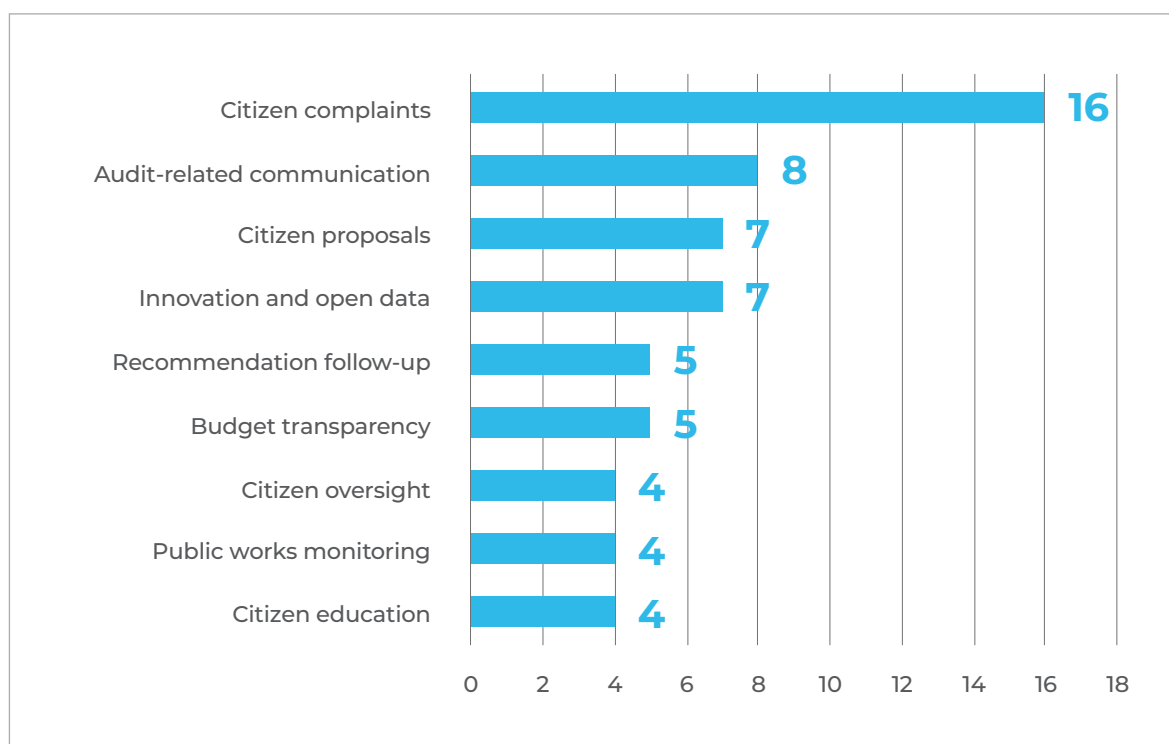
Source: Authors' elaboration.

Lastly, the technologies used across the different mechanisms vary in complexity (see Figure 7). Most cases use web portals with communication channels such as electronic forms to collect feedback. Others developed mobile applications, geo-referencing tools or information systems with varying degrees of process automation and information system interoperability. Some SAIs use simple data analytics and visualization tools to disseminate audit results, while others experiment with machine learning models to process citizen input. There are also cases that use social networks in a more interactive way, going beyond

traditional institutional communication and partnering with external stakeholders to use open data and technology in audits through innovative ways.

FIGURE 7

Total Practices According to Technology Used

Technology	Value
Online platform	38
Open data	14
Mobile application	13
Interactive tool	12
Social media	7
Data visualization	6
Georeferencing	4
Information system interoperability	4
Videoconference	3
Automation	1
Machine learning	1
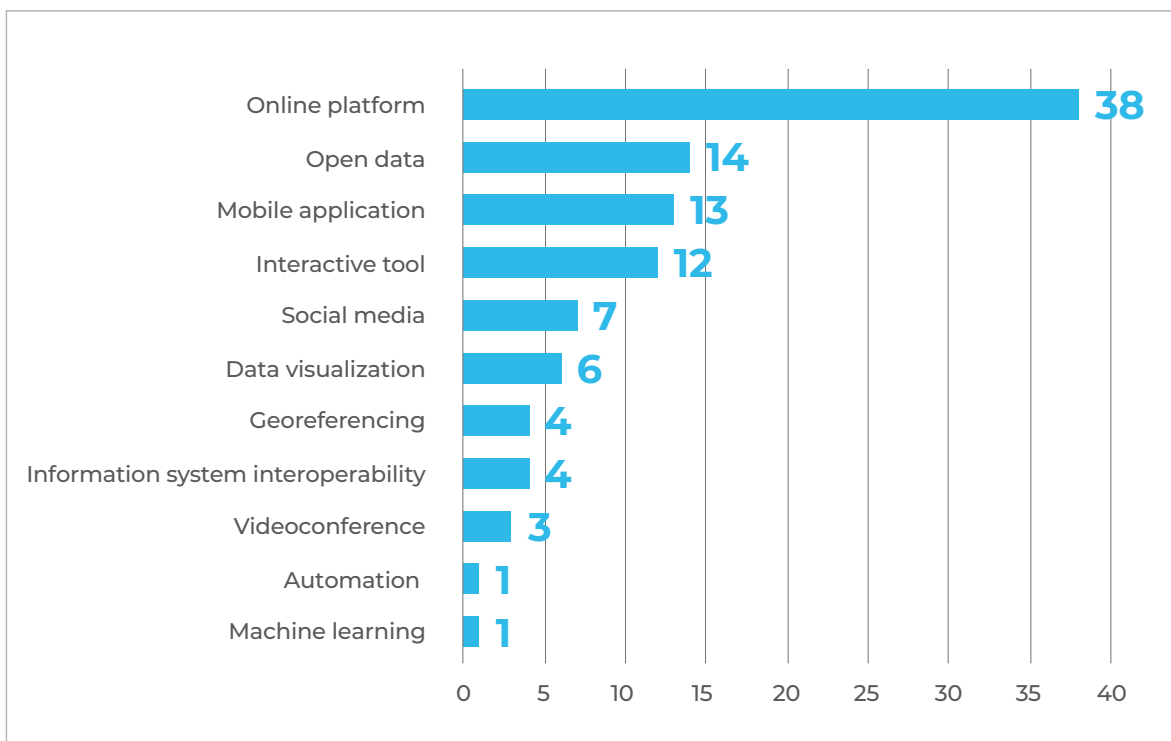
Source: Authors' elaboration.

In summary, the predominant participation models that use digital tools make use of mechanisms that address the general public, seeking input or complaints from all citizens to inform audit planning, or involving citizens to participate in audit exercises in which technology is used to furnish evidence to SAIs.

3

Catalogue of Initiatives

Catalogue of Initiatives

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Based on the compilation of cases, the authors have identified interesting initiatives that highlight the value of citizen participation through using digital tools that enhance auditing. These cases can be categorized into different approaches linked to different stages of an audit or to a topic not necessarily associated with a particular stage of the audit cycle. The most innovative cases are discussed below, based on the stage or topic of focus.

3.1.
Participation during the Audit Cycle

3.1.1. Planning

During the audit planning stage, the audit plan is defined, either for a specific audit or for the SAI as a whole (annual audit plan). In this stage, citizen participation takes on special significance because it represents preliminary input for the SAI's work.

The participation mechanisms at this stage involve establishing channels to receive citizen input that will inform the audit process at the outset. These may include audit requests or suggestions, as well as citizen complaints. Table 1 lists cases in the planning stage.

TABLE 1

Cases in the Planning Stage

No.	Country	Case	Online / hybrid	Technology[1]	Topic[2]	Stage[3]	Users[4]	Level of implementation[5]	Level of participation[6]
1	Argentina	Participatory planning	H	OP	CP	P	CSO	OP	3
2	Chile	Portal for complaints and audit suggestions	O	OP, PA, ML	CC, CP	P	C	OP	2
3	Austria	Audit suggestions	O	OP, SM	CP	P	C	OP	3
4	Republic of Korea	Petitions and audit suggestions	O	OP, IS	CC, CP	P	C, CSO	OP	3
5	Peru	Virtual townhalls	O	OP, VC	CC	P	C, CSO	OP	3
6	Brazil	Citizen complaint	O	OP	CC	P	C	OP	1
7	Costa Rica	Citizen complaint	O	OP	CC	P	C	OP	2
8	Ecuador	Citizen complaint	O	OP	CC	P	C	OP	1
9	U.S.	FraudNet	O	OP	CC	P	C, CSO	OP	3
10	Paraguay	Citizen complaint	O	OP	CC	P	C	OP	1
11	Peru	Citizen complaint	O	OP, MA	CC	P	C	OP	2
12	Dominican Republic	Ojo Ciudadano portal	O	OP	CC	P	C	OP	1
13	Costa Rica	Submission to the CGR	O	OP	CC	P	C	OP	3
14	The Philippines	Citizen's desk system	O	OP, MA	CC	P	C	OP	3
15	Ghana	CITIZENEYE app	O	MA	CC	P	C	OP	3
16	Guatemala	Denuncia Ciudadana app	O	OP, MA	CC	P	C	OP	2
17	Mexico	Ciudadana ASF app	O	MA	CC	P	C	RP	2
18	Colombia	ControlApp for petitions	O	OP, MA	CC	P	C	RP	2
19	Oman	Complaints e-portal	O	OP, MA, IT	CC	P	C	OP	2
20	Indonesia	PPID Mobile app	O	MA	CC	P	C	RP	2
21	Bosnia and Herzegovina	Annual meetings with CSOs	H	OP	CP	P	CSO	OP	3
22	Kenya	Citizen responsibility auditing	H	OP	CP	P	CSO	OP	3
23	Mexico	Audit suggestions	O	OP, IT	CP	P	C	OP	1

[1] OP: online platforms, MA: mobile applications, PA: process automation, ML: machine learning, VC: videoconference, OD: open data, DV: data visualization, IT: interactive tools, SM: social media, IS: information system interoperability, GR: georeferencing.

[2] CC: citizen complaints, CP: citizen proposals, CO: citizen oversight, RF: recommendation follow-up, AC: audit communication, PM: public works monitoring, BT: budget transparency, IOD: innovation and open data, E: education.

[3] P: planning, E: execution, DF: dissemination and follow-up, N/A: not applicable.

[4] C: citizens, CSO: civil society organizations, H: high school students.

[5] OP: established practice (>5 years), RP: recent practice (<5 years), O: one-off.

[6] 1: basic, 2: low, 3: intermediate, 4: high.

Source: Authors' elaboration.

In **Argentina** (#1), the Office of the Auditor General (AGN) carries out participatory planning. This is an ongoing exercise in citizen participation that has been in place for more than 15 years and consists of **receiving civil society proposals** on public institutions or programs that could be included in the annual audit plan for the following fiscal year. The objective is to enhance the formulation of the annual audit plan with proposals based on the experiences of CSOs that contribute their knowledge in different fields of public policy and their role as service users to identify irregularities or gaps to be audited by the AGN. The organizations submit their topics of interest and other requests from communities, which are then evaluated for the possibility of inclusion in the annual audit plan, which is submitted to the National Congress for approval. This mechanism is institutionalized through Regulation No. 98 of 2014, which established an internal procedure already implemented on an ongoing basis. In short, the mechanism consists of non-binding consultation, which facilitates participation through virtual channels (by filling out a form and emailing it to the AGN) and promotes accountability, since CSOs would receive a formal reply on how their requests have been considered and included (or not) in the audit plan.

The Office of the Comptroller General of the Republic of **Chile** (#2) also encourages participation in the planning stage of audits through receiving **complaints and audit suggestions** to refine its annual audit plan. Suggestions are proposals from citizens, who provide general information on a topic or service they deem necessary to audit, along with the rationale: for example, potential irregularities or lack of auditing. The Office of the Comptroller evaluates the suggestion, its significance and impact and, in the event of acceptance, includes it in the audit plan. Citizens fill out an online form and can follow up on the process and the status of their suggestion made to the CGR.

The **Austrian** Court of Audit (ACA) (#3) encourages participation through audit suggestions. The ACA **calls** on citizens to submit suggestions online. The ACA examines the suggestions on the basis of a set of criteria for analysis and decides whether to include them in the audit program. In addition, the ACA conducts an annual social media campaign with the hashtag #tell_us to encourage online feedback and promote citizen engagement.

The Board of Audit and Inspection of the **Republic of Korea** (BAI) (#4) facilitates audit requests and complaints through an **online platform** to improve the auditing process with input from citizens and civil society organizations. The platform allows users to check the status of their submissions and receive notifications on progress and results, improving the transparency and efficiency of the process. Submissions can be made in four simple steps, and the system automatically assigns a submission code. Then the submissions are reviewed to determine whether they contain auditable information and if so, assigned to the appropriate audit unit. Submissions can also be made through nondigital channels, such as the postal service, in-person visits, or phone calls, and are logged in the system to allow for tracking. The BAI system is linked to Sinmungo, an e-government platform

that allows citizens to check the status of their submissions. Out of the 150 to 180 citizen requests received per year, the BAI conducts 20 to 30 audits, which contribute to enhancing transparency and participation in public accountability.

The CGR of **Peru** (#5) conducts **virtual townhalls**, which offer opportunities for participation to collect citizen reports of alleged inappropriate use of public assets and resources, as well as to demand accountability for actions taken at the national level. The CGR conducts information sessions in different regions addressed to CSO representatives to inform them about the functions of the Comptroller's Office and to train them on the correct ways to formulate and submit citizen reports.

There are other examples of citizen participation in the planning stage of the audit cycle. Entities in countries such as **Brazil** (#6), **Costa Rica** (#7), **Ecuador** (#8), **United States** (#9), **Paraguay** (#10), **Peru** (#11), and the **Dominican Republic** (#12), among others, set up web-based forms or online platforms to receive citizen complaints to inform audit planning. Others complement these channels with mobile applications for submitting complaints. Such is the case with the SAIs of **Colombia** (#18), **Costa Rica** (#13), **the Philippines** (#14), **Ghana** (#15), **Guatemala** (#16), **Indonesia** (#20), **Mexico** (#17), **Oman** (#19), and **Peru** (#11). In addition, some SAIs have developed mechanisms for receiving not only complaints, but also citizen proposals, to inform the annual planning process. This is the case with **Bosnia and Herzegovina** (#21), **Kenia** (#22), and **Mexico** (#23). In the last two countries, these initiatives address CSOs in particular.

3.1.2. Execution

Citizen participation in the execution stage of audits involves engaging with citizens and CSOs in specific monitoring exercises during the auditing process. This benefits SAIs, since having access to the perspectives of stakeholders with experience in the subject matters and areas of audit can help identify irregularities, enhance audit findings, and strengthen audit methodologies and results. Similarly, users also benefit, since participation allows them to have an impact on the auditing process, have their voice heard and gain visibility for their demands. In addition, participation allows users to acquire knowledge and learn about methodologies for social auditing and policy monitoring. Table 2 lists cases in the execution stage.

TABLE 2

Cases in the Execution Stage

No.	Country	Case	Online / hybrid	Technology[1]	Topic[2]	Stage[3]	Users[4]	Level of implementation[5]	Level of participation[6]
24	Australia	Open-to-input performance audits	O	OP, IT	CO	E	C	OP	3
25	The Netherlands	School infrastructure audit	O	OP, IT	CO	E	C	O	3
26	Panama	Cuidemos Panamá Solidario app	H	MA	CO	E	C	O	4
27	The Philippines	Citizen Participatory Audit (CPA)	H	OP	CO	E	CSO	OP	4

[1] OP: online platforms, MA: mobile applications, PA: process automation, ML: machine learning, VC: videoconference, OD: open data, DV: data visualization, IT: interactive tools, SM: social media, IS: information system interoperability, GR: georeferencing.

[2] CC: citizen complaints, CP: citizen proposals, CO: citizen oversight, RF: recommendation follow-up, AC: audit communication, PM: public works monitoring, BT: budget transparency, IOD: innovation and open data, E: education.

[3] P: planning, E: execution, DF: dissemination and follow-up, N/A: not applicable.

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[6] 1: basic, 2: low, 3: intermediate, 4: high.

Source: Authors' elaboration.

In an effort to enhance the audit process and the findings, the **Australian** National Audit Office (ANAO) (#24) provides channels for public input regarding ongoing performance audits. The ANAO website publishes a **list** of performance audits in execution stage and allows citizens to subscribe and receive updates on the status of specific audits. In these open audits, citizens can use a filter function to submit information relevant to the audit. ANAO then considers the submissions and, if deemed relevant, contacts the sender.

The Netherlands Court of Audit (NCA) (#25) spearheaded a participation exercise in a school infrastructure audit. Between 2012 and 2016, the NCA audited school facilities across the country and set up a platform to collect data following recurring complaints about the quality, size, and age of school buildings. The exercise found a lack of factual and technical information on the state of school buildings and a lack of regular monitoring. Subsequently, the NCA created the website **www.checkjeschoolgebouw.nl** which features a map of the Netherlands, on which each school can be located by zooming in or typing in a search engine. The NCA conducted a survey and used the interactive website to invite citizens to comment on each school. It also put together a communication campaign to publicize

the website in the media. The goal was to create an audit community that goes beyond the website, engaging experts, people with real-life experience on the subject matter in a school setting, parents of students, and even the students themselves, among others. The information collected was then released anonymously as open data, which were complemented with data obtained by the ANAO from reports of the Ministry of Education to enhance school audits and improve school infrastructure.

> **The Netherlands Court of Audit conducted a survey and used the interactive website to invite citizens to comment on each school.**

Another outstanding example is an **application** called Cuidemos Panamá Solidario developed by the Office of the Comptroller General of the Republic of **Panama** (#26) in 2020. It was created for citizens to file complaints voluntarily as part of a social audit program in coordination with a CSO and in connection with the distribution of food and assistance during the COVID-19 pandemic. Faced with the challenge of auditing the Panama Solidarity Plan, which consisted of delivering food baskets and vouchers to economically affected groups, the CGR and the Commission for Justice and Peace of the Episcopal Conference of Panama (CJP) signed a cooperation and support agreement in April 2020. During the implementation of the agreement, the CGR provided technical and monitoring support and was responsible for supplying the Commission with the logistic support, technology applications, and tools necessary for delivering the assistance, such as badges, transportation, and food. Through the IT application Cuidemos Panamá Solidario, the CGR followed up on the complaints filed by national coordinators of the CJP regarding the distribution of resources to the affected individuals. In addition, the CJP submitted a financial report in April 2021 for the year 2020 on the results of the participatory audit. The audit involved more than 140 pro bono social auditors who conducted 278 field visits, covering 45 percent of the country's townships and collecting 454 citizen complaints on the distribution of food baskets and solidarity vouchers. The CJP report concluded that

participation in the execution of the audit contributed to improving the aid distribution process, minimized potential corruption and patronage, and enhanced transparency in the actions of the authorities and officials in charge of the Plan.

The Commission on Audit (COA) of **the Philippines** (#27) has a well-established mechanism called [Citizen Participatory Audit](#) (CPA). Participation involves partnerships in audit planning, monitoring, training, design of information-gathering questionnaires, and the simplification of audit reports, among other areas of the COA's work. The CPA envisages both face-to-face and online participation.

These four cases illustrate how audit findings are enhanced when citizen and CSO input is gathered through online applications and platforms.

3.1.3. Dissemination and Recommendation Follow-Up

The last stage of the audit process begins with the release of the audit reports and the recommendations made by the SAI to the audited entities. Given the institutional design of SAIs and the mostly non-binding nature of their recommendations, one challenge that arises is the lack of effective compliance, which limits the impact of the audit performed. This is exacerbated by a lack of interaction between SAIs and external stakeholders, such as parliaments, other national oversight bodies, the media, and civil society in general. Therefore, it is important to have citizen participation mechanisms in the dissemination and follow-up of audit report recommendations, to enhance citizen engagement for effective implementation of audit recommendations, amplify the impact of audit results, and raise the visibility of SAI processes. Table 3 lists cases in this stage.

TABLE 3

Cases in the Dissemination and Recommendation Follow-Up Stage

No.	Country	Case	Online / hybrid	Technology[1]	Topic[2]	Stage[3]	Users[4]	Level of implementation[5]	Level of participation[6]
28	U.S.	Recommendation database	O	OP, OD	RF	DF	C	OP	2
29	U.S.	Action database	O	OP, OD	RF	DF	C	OP	2
30	Lithuania	Implementation of audit recommendations	O	OP, OD, DV	RF	DF	C	OP	2
31	UK	Recommendation tracker	O	OP, OD, DV, IT	RF	DF	C	RP	2
32	Peru	Audit alerts	O	OP	RF	DF	C	OP	1
33	Spain	Accountability portal	O	OP	AC	DF	C	OP	2
34	Slovakia	Municipalities on Map (MuMAP)	O	MA, IT, IS, GR	AC	DF	C	OP	3
35	Chile	CGR Contralorito	O	SM	AC	DF	C	OP	1
36	U.S.	Twitter (now X) and podcasts	O	SM	AC	DF	C	OP	1
37	Costa Rica	Podcast	O	SM	AC	DF	C	RP	1
38	UK	Twitter (now X) and videos on audit results	O	SM	AC	DF	C	OP	1
39	The Netherlands	Social media	O	SM	AC	DF	C	OP	1
40	South Africa	Twitter (now X) and videos on audit results	O	SM	AC	DF	C	OP	2

[1] OP: online platforms, MA: mobile applications, PA: process automation, ML: machine learning, VC: videoconference, OD: open data, DV: data visualization, IT: interactive tools, SM: social media, IS: information system interoperability, GR: georeferencing.

[2] CC: citizen complaints, CP: citizen proposals, CO: citizen oversight, RF: recommendation follow-up, AC: audit communication, PM: public works monitoring, BT: budget transparency, IOD: innovation and open data, E: education.

[3] P: planning, E: execution, DF: dissemination and follow-up, N/A: not applicable.

[4] C: citizens, CSO: civil society organizations, H: high school students.

[5] OP: established practice (>5 years), RP: recent practice (<5 years), O: one-off.

[6] 1: basic, 2: low, 3: intermediate, 4: high.

Source: Authors' elaboration.

I) RECOMMENDATION FOLLOW-UP

The **U.S.** Government Accountability Office (GAO) (#28) publishes on its website the database of recommendations made in its audit processes. This **data base** contains open recommendations (those not yet implemented) and priority recommendations (those that warrant primary attention). The GAO sends letters to the heads of key departments and agencies urging them to continue to focus on these issues, which it discloses publicly. The database contains both priority recommendations and all other recommendations made, and includes search engines by topic, agency, and key words. Recommendations remain open until they are marked as closed/implemented or closed/not implemented, and any citizen can contact the GAO should they have questions about a specific recommendation, as each one identifies the individual or agency in charge. This initiative has taken hold at GAO, which notes that the recommendations help congressional and agency leaders prepare for appropriations and oversight activities, as well as improve government functioning. In addition, when implemented, some of the priority recommendations can generate significant savings, help Congress decide on important issues, and substantially improve or transform major government programs or agencies, among other things.

The GAO also has an **action tracker** (#29), an interactive online tool that tracks the progress of actions recommended by the GAO, which are available for download in open formats (csv). Each year, the GAO identifies opportunities to reduce fragmentation, overlap, and duplication across the government, as well as opportunities to reduce costs and increase revenue for the federal government. Implementing these recommendations could potentially save the federal government tens of billions of dollars.

Another excellent example is the National Audit Office (NAO) of **Lithuania** (#30), which provides information on the implementation of **audit recommendations**. Audit recommendations are released as components of audit reports on the NAO's website, which has been disclosing the status of implementation of recommendations since 2016. This information is made available online in various formats—including through visualizations—to ensure access by all based on their needs and preferences.

In the **United Kingdom** (#31), the National Audit Office (NAO) provides a **recommendations** tracker on its website, which groups together recommendations made in NAO reports from April 1, 2019, onward. The objective is to enhance transparency in the outcomes of recommendations and encourage parliamentary scrutiny and accountability of public spending. For each recommendation posted between April 1, 2019, and March 31, 2021, the tracker provides information on whether the government has accepted it and indicates the progress made in undertaking the required actions. In addition, the tracker provides descriptive data unrelated to the acceptance or implementation of the recommendation in question. Information can be retrieved through filters, for example, by specifying the report

in which the recommendation was made, the departments or agencies involved, or the date of publication of the report. Additional filters can be used to narrow down search results by sector or by issue, or by status of acceptance or implementation. One can also filter by typing in specific words or terms that appear in the text of the recommendation to find the recommendation in question.

Search results are displayed in table format below the tracker. The result includes the title of the report (which can be opened in a new tab or downloaded), the date of publication, the page and paragraph where the recommendation in question appears, a summarized version of the recommendation, the main entity to which it is addressed, and other institutions involved. This body of information is taken from the audit reports themselves. The result table also provides information on the sector to which each recommendation corresponds and the key topic. All this information is available on the NAO's website as part of the publication information on reports and is based on the standard categorizations used by the entity (the categorization is defined for the overall report, and hence all recommendations in the same report will have the same categorization). The tracker also provides information on the acceptance status (accepted, partially accepted, rejected, or under consideration), the implementation status (implemented, work in progress, or no longer relevant) and the expected implementation date (awaiting opportunity, not completed, or quarter of financial year) of the recommendation. All these fields are populated with information reported by each auditee. The last item in the tracker is the NAO confirmation of implementation status (yes or blank), which is determined by the NAO (blank means that the evidence of implementation is not yet available, has not yet been submitted, is incomplete, or has not yet been reviewed).

The results can be filtered, exported, and downloaded in open formats, which enhances the interactivity of the tool. In addition, the NAO provides a telephone number and an email address for questions or comments. All the information on how to interpret the results of the tracker as well as the relevant definitions are provided on the NAO website.

The CGR of **Peru** (#32) releases on its website a **list of entities** that failed to take corrective actions after receiving audit alerts. These are reports that present evidence of irregularities, regulations that were violated, the harm observed, and the corresponding supporting documentation. The CGR communicates these findings to the head of the audited entity to determine what corrective measures will be implemented within the framework of its competencies. The alerts can be filtered by year and by region.

Lastly, some SAIs have websites specifically for disseminating information on public audits, such as the **Accountability Portal** of the Court of Audits of **Spain** (#33) or the interactive map **Municipalities on Map** of the Supreme Audit Office (SAO) of the **Slovak Republic** (#34).

II) USE OF SOCIAL MEDIA

Many SAIs use social media to disseminate audit results, gather feedback, and interact with citizens.

In **Chile** (#35), the CGR created the avatar Contralorito in 2016, an animated blue parrot, to interact with citizens in a friendly and approachable way through its official X (formerly Twitter) account @ContraloritoCGR in May 2016. With more than 170,000 followers, the parrot character has become an effective tool for publicizing the work of the Comptroller General's Office. Through memes and educational tweets, Contralorito informs and educates people on issues such as integrity and protection of public resources. In addition, Contralorito spreads the word on the activities of the CGR, promotes citizen participation in initiatives such as the First National Anti-Corruption Strategy, and enriches the content of the CGR using a more casual and accessible approach. The Contralorito character has moved beyond social media and appeared at official CGR events and in TikTok videos to reinforce messages aimed at raising awareness about auditing. This unique approach to social media use by an SAI stands out for its friendly, informal, and conversational style and has brought the CGR closer to citizens.

> The CGR created the avatar Contralorito in 2016, an animated blue parrot, to interact with citizens in a friendly and approachable way through its official X (formerly Twitter) account @ContraloritoCGR in May 2016.

Another excellent example of social media use is the SAI of **Australia** (#24), which uses its X account to encourage input on audits, posting tweets that feature images and links to its website, which citizens can use to participate in specific audits.

The GAO of the **United States** (#36) shares information on audits through its X account by posting updates, which include report summaries and screenshots. The GAO also has its

own **podcast**, with interviews on relevant audit topics and audio recordings of audit report presentations. The Office of the Comptroller of **Costa Rica** (#37) also has a podcast, Voces Transparentes, which focuses on topics of interest for public oversight in plain and simple language, and features experts from the SAI and guest speakers.

The NAO of the **United Kingdom** (#38) shares summaries of audit findings in videos uploaded to its X account and YouTube channel to share the highlights of each audit. One example is an audit that shows that, while some **children with special educational needs and disabilities** who attend traditional primary and secondary schools receive high-quality support, many others do not receive the assistance they need. A two-minute animated video with images, figures, and short texts generating over 1,400 views argues that the traditional school system is under serious financial strain and performance pressures, leading to less inclusivity. The video also highlights that the number of students with special education, health, and care plans (EHCPs) increased between 2018 and 2019, as did the number of children attending special needs schools. It also reveals that between 2017 and 2018, school councils overspent on students with special needs and that the funding gap was plugged with school reserves, which decreased by 80 percent in the past four years. The video calls on the government to act swiftly to make the special needs education system financially sustainable and to ensure that all students receive the quality support they deserve.

The Court of Audit (COA) of **the Netherlands** (#39) receives feedback and comments from the public through social media platforms such as LinkedIn and X. The COA uses X to announce the release of new reports and share about parliamentary discussions on the content of reports.

The SAI of **South Africa** (#40) also shares summaries of audit results in the form of static infographics. Although the SAI actively uses social media to reach out to a lay audience and to facilitate understanding of audit reports, there is no evidence of interaction with or reposting of the content.

Unlike the cases highlighted above, SAIs in general use social media as a means to disseminate reports, newsletters, institutional records, staff searches, and official activities. In other words, most SAIs use social media in a one-way, depersonalized manner, replicating content already available on their official websites. No additional content is created, except for videos featuring either summaries of updates or messages from the heads of SAIs, or photos of field audits. SAIs generally present audit findings in a summarized version and make announcements of interest on their audit work. Put differently, one-way information dissemination is more prevalent than interactive communication.

3.2.
Public Works Monitoring

One area of audit where the impact of citizen participation is evident is public works management processes. SAIs, responsible for auditing public works, can set up participation mechanisms that help amplify the impact of audit and detect irregularities. For this purpose, some SAIs have developed management systems and applications for monitoring the execution of public works (see Table 4).

TABLE 4

Cases on Public Works Monitoring

No.	Country	Case	Online / hybrid	Technology[1]	Topic[2]	Stage[3]	Users[4]	Level of implementation[5]	Level of participation[6]
41	Peru	INFOBRAS	O	OP, DV, IT, IS, GR	CO, PM	E	C	OP	3
42	Peru	Citizen audit monitors	H	MA	CO, PM	E	C	RP	4
43	Chile	Geo-CGR	O	OP, IT, GR	CO, PM	E	C	OP	3
44	Colombia	ControlApp – public investment tab	O	OP, MA	CO, PM	E	C	RP	3

[1] OP: online platforms, MA: mobile applications, PA: process automation, ML: machine learning, VC: videoconference, OD: open data, DV: data visualization, IT: interactive tools, SM: social media, IS: information system interoperability, GR: georeferencing.

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[3] P: planning, E: execution, DF: dissemination and follow-up, N/A: not applicable.

[4] C: citizens, CSO: civil society organizations, H: high school students.

[5] OP: established practice (>5 years), RP: recent practice (<5 years), O: one-off.

[6] 1: basic, 2: low, 3: intermediate, 4: high.

Source: Authors' elaboration.

Since 2012, the Office of the Comptroller General of the Republic of **Peru** (#41) has used INFOBRAS, a **tool** that allows for recording and gathering information on public works. The tool also allows for follow-up, with real-time, objective, and verifiable information on project implementation, physical and financial progress, changes in cost and timeline, payment, operational, and maintenance expenses, among others. This online tool seeks to strengthen

transparency in the execution of public works at the national level undertaken by public bodies subject to the National Oversight System. More importantly, the initiative encourages citizen participation through inviting comments, suggestions, and photographs of public works, particularly those under construction in their own regions, as they can alert the CGR if they see a project stalling.

> Since 2017, the Office of the Comptroller General of Peru has enhanced its oversight of public works through a program called Monitores Ciudadanos de Control (MCC).

Similarly, since 2017, Office of the Comptroller General of Peru (#42) has enhanced its oversight of public works through a program called Monitores Ciudadanos de Control (MCC). This **initiative** promotes citizen participation in ensuring the proper execution of public works, by using forms designed by the CGR to collect information during visits to construction sites to detect potential noncompliance in a timely manner. The MCCs check, for example, the presence of the foreman or construction supervisor on site (whose absence is one of the most common problems); the existence of an approved technical dossier with seals, signatures, and approval resolutions; the existence of a notarized construction logbook signed by the foreman or construction supervisor; and the presence of construction signage, among others. Since the COVID-19 crisis, the initiative has adapted and now uses online monitoring: online announcements, online training for MCCs, and remote surveillance—particularly on local government budget execution programs to provide food baskets for families in need through direct procurement. For this purpose, the MCCs have been trained on how to access the public procurement information systems and on how to use each link to identify the particular document that local governments had to submit and publish. The initiative focused on the quality of the information submitted by local authorities on their procurements of basic food baskets. The results of this exercise show the impact of online, technology-enabled participation in public works monitoring. Citizens could contact the CGR not only through an online platform but also through a mobile application developed by the Office.

Another case of public works monitoring is the GEO-CGR System called *Control Ciudadano de Obras*, implemented by the Office of the Comptroller General of the Republic of **Chile** (#43). It is a **portal** that displays the public works under construction in each commune or area of interest, with detailed information on specific projects. Users can work with the CGR in the oversight of these projects. The portal allows citizens to act as auditors by submitting alerts, making suggestions, or filing complaints. The interactive portal allows users to search by commune or by area of interest. Citizens can also use filters to find projects that are under construction or have been completed during different time periods. This CGR initiative was developed with participation from the country's numerous public institutions, which also share information on their contracts on the portal. The GEO-CGR portal is interoperable with CGR's online complaint mechanism. When users find any irregularities related to a project, they can click on a georeferenced point, and fill out a complaint form. During 2019, a **data rally** was held to encourage citizen oversight of public works with information available on the Geo-CGR portal and the website **www.geomop.cl**.

Colombia's CGR launched **ControlApp** (#44), a portal and a **mobile application** which offer tools for two-way communication with citizens and for oversight of public resources. ControlApp has four functions: **(i)** speak with the comptroller, **(ii)** make a petition, **(iii)** provide feedback on public investments, and **(iv)** monitor public resources. In section **(iii)**, citizens can locate the projects they are interested in on geo-referenced maps, provide feedback on the progress of the projects, and send in relevant images. The CGR collects feedback through two channels: Compromiso Colombia and Elefantes Blancos, which covers unfinished constructions in the country.

3.3.
Budget Transparency and Public Procurement

One of the main functions of SAIs is auditing public accounts: overseeing budgets and expenditures of different programs and managing public procurement and contracting. Citizen participation in these tasks contributes to raising the visibility of the SAIs' work, enhancing the impact of the audits, increasing transparency of the processes, and creating channels conducive to detecting irregularities or potential misappropriation of public funds.

TABLE 5

Cases on Budget Transparency and Public Procurement

No.	Country	Case	Online / hybrid	Technology[1]	Topic[2]	Stage[3]	Users[4]	Level of implementation[5]	Level of participation[6]
45	Georgia	Budget Monitor	O	OP, OD, DV, IT, GR	CO, BT	P	C	OP	3
46	Costa Rica	Public budget query system (SIPP)	O	OP, OD, IT, IS	BT	DF	C	OP	2
47	Costa Rica	Public procurement query system (SIAC)	O	OP, OD, IT, IS	BT	DF	C	OP	2
48	United Kingdom	COVID-19 cost tracker	O	OP, OD, DV, IT	BT	DF	C	RP	2
49	Peru	COVID-19 transparency and audit monitor and computer application	O	OP, DV	BT	DF	C	RP	2

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[6] 1: basic, 2: low, 3: intermediate, 4: high.

Source: Authors' elaboration.

Table 5 lists cases on budget transparency and public procurement. One practice in this area is the Budget Monitor spearheaded by the State Audit Office of **Georgia** (#45). It is an interactive **platform** for visualizing budget information and conducting two-way communication, fostering transparency, accountability and citizen participation. In addition to integrating data from various types of government agencies and providing comprehensive budget information (which includes 100 audit reports per year, expenditure data of more than 60 public bodies, budgets of 76 municipalities, and information on nearly 400 programs and subprograms), the Budget Monitor provides the opportunity to detect irregularities or gaps in public finance management, reveal and eliminate corruption risks, and involve citizens in audit planning.

The Office of the Comptroller General of the Republic of **Costa Rica** implemented various systems to enhance fiscal transparency and public procurement. One of them is the public budget query system (SIPP for short in Spanish) (#46), a **portal** which lists the major categories of revenues and expenditures of each of the public sector institutions and their past performance. "*Conozca en qué se gasta su dinero*" (know where your money is spent) is a microsite that also provides detailed information on preliminary budgets, extraordinary budgets, adjustments and execution reports, as well as expected and actual project results. With search engines and interactive graphics, the portal encourages proactive monitoring of the use of public funds, promote political and citizen oversight and, ultimately, improve the management of public finances. Similarly, the public procurement query system (SIAC for short in Spanish) (#47) is a portal through which citizens can inquire about procurement processes of goods and services. The portal collects and reports data on contracting procedures, which are grouped by sector, institution, procedure, awardees, and subawards. The portal also offers interactive tools for information retrieval and downloads, which fosters citizen oversight of public resources.

> The Comptroller General of the Republic of Costa Rica implemented various systems to enhance fiscal transparency and public procurement.

In the wake of the coronavirus pandemic, several SAIs have played a key role in monitoring the expenditures made during that period. For this purpose, the National Audit Office of the United Kingdom (#48) launched a COVID-19 cost tracker, an interactive **tool** which collects data from across the national government. The NAO provides cost estimates of measures announced in response to COVID-19 and government expenditures on them to date (provided that such information is publicly available or has been provided to the NAO by government departments). Information can be accessed through interactive tables and downloaded in open formats. The aim of the cost tracker is to increase transparency and promote parliamentary scrutiny and accountability of public spending.

Similarly, the Office of the Comptroller General of the Republic of Peru (#49) has developed the **COVID-19 oversight and transparency monitor**, which provided the public with daily updates on the coverage of the oversight service provided by the National Oversight System and its main findings and results. Based on this experience, the case is clear for expanding parallel oversight to any major contracting of goods, services, or works on an ongoing basis and around emergencies.

3.4
Technology and Open Data: Partnering with External Stakeholders to Develop Innovative Solutions

SAIs also seek to disseminate their work to stakeholders capable of interpreting, analyzing, and reusing the information contained in SAI reports in their own activities, or those capable of raising the visibility of the information in the media or among the general public. One salient characteristic of these cases is the SAIs' interest in participating in collective efforts to find innovative solutions that enhance the impact of auditing.

Partnerships between SAIs (or other audit agencies) and external stakeholders can take different forms—online or in person, in the form of panels or workshops—and generate positive impacts on the visibility of audit information and on the coordination of specific actions to inform and improve the quality of public policies and government programs. One common characteristic of all these practices is their participatory approach, which proposes using the information on management and auditing compiled in official webpages and public documents as a starting point, beginning with the official information released on digital platforms of varying degrees of interactivity. In this vein, such partnerships propose using, analyzing, and reusing official information to identify problems and solutions to public challenges in various areas and with an inclusive approach, to incorporate the gender perspective or to address vulnerable groups. Additionally, and based on the widespread perception of lack of citizen awareness of auditing work and low impact of audit reports, these initiatives make a strong case for partnerships with civil society, the media, and other stakeholders to increase the visibility and priority of the information produced by public institutions. Table 6 lists cases on open data.

TABLE 6

Cases on Open Data

No.	Country	Case	Online / hybrid	Technology[1]	Topic[2]	Stage[3]	Users[4]	Level of implementation[5]	Level of participation[6]
50	Paraguay	Open data portal	O	OD	IOD	N/A	C, CSO	RP	1
51	Colombia	Open data portal	O	OD	IOD	N/A	C, CSO	RP	1
52	Argentina	Oversight bodies and open government	O	OD	IOD	N/A	CSO	O	3
53	Mexico	Data rally: leveraging data for sustainable development	O	OD	IOD	N/A	C, CSO	O	3
54	Chile	Data rally on the streets: using open data to monitor public works	O	OD	IOD	N/A	C, CSO	O	3
55	Argentina	ExploraDatos by #MejoraDelGasto for sustainable development	O	OD	IOD	N/A	C, CSO	O	3
56	Thailand	Tomorrow's Audit #Hakathon	O	MA	IOD	N/A	C	O	3

[1] OP: online platforms, MA: mobile applications, PA: process automation, ML: machine learning, VC: videoconference, OD: open data, DV: data visualization, IT: interactive tools, SM: social media, IS: information system interoperability, GR: georeferencing.

[2] CC: citizen complaints, CP: citizen proposals, CO: citizen oversight, RF: recommendation follow-up, AC: audit communication, PM: public works monitoring, BT: budget transparency, IOD: innovation and open data, E: education.

[3] P: planning, E: execution, DF: dissemination and follow-up, N/A: not applicable.

[4] C: citizens, CSO: civil society organizations, H: high school students.

[5] OP: established practice (>5 years), RP: recent practice (<5 years), O: one-off.

[6] 1: basic, 2: low, 3: intermediate, 4: high.

Source: Authors' elaboration.

Based on a commitment of the Paraguayan government under the Open Government Partnership (OGP), the Office of the Comptroller General of the Republic of **Paraguay** (#50) set up an **open data portal** which provides access to data on royalties and on accountability of the National Fund for Public Investment and Development (FONACIDE). The SAI of **Colombia** (#51) has also established an **open data portal** where it posts, for example, statements of unearmarked recurrent income, requests that fall within its jurisdiction, and different types of budgetary information.

An example of an open data partnership is that of the Office of the Auditor General of **Argentina** (AGN) (#52), which in 2015 worked with other oversight and rights protection agencies (the National Prison Prosecutor's Office and the Ombudsman Office) to organize

an event called Oversight Bodies and Open Government. The objective of the **event** was, on the one hand, to create a space for reflection and exchange of good practices adopted by oversight bodies in the areas of transparency, citizen participation, and accountability; and on the other hand, to identify entry points for SAIs in the region—particularly in Argentina— to participate in the open government agenda and contribute to strengthening the process in their respective countries. The event featured multi-stakeholder workshops. For example, in sessions held under the theme of "reusing open data," journalists and data activists gave presentations on the work of oversight bodies, highlighting the type of information produced and the stakeholders with whom they interact. Panelists also showcased applications developed based on work done with open data and tools that oversight bodies use or may use to facilitate the visualization, understanding, and reuse of information to improve citizen access and understanding.

> The Office of the Comptroller General of the Republic of Paraguay set up an open data portal which provides access to data on royalties and on accountability of the National Fund for Public Investment and Development (FONACIDE).

The objective of these sessions was to provide in-depth information on the potential and use cases of these tools, as well as applications and strategies based on open data policies aimed at providing guidance to collaborative work. A hackathon[5] was carried out in a collaborative manner for the proposal and/or design of applications based on open data. Each group had a mentor who is a data specialist, as well as members from the staff of the oversight institutions in question. With the support of programmers—and with the databases provided by the participants or made available by the institutions—the hackathon sought to design prototypes of visualizations and applications to facilitate access to information produced by oversight institutions and to promote its use by the public. Among the most

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5 A hackathon is a get-together of programmers who work to find solutions to a challenge or problem through collaborative work.

frequently used sources are those provided by the National Prison Prosecutor's Office on its open data portal regarding the condition of inmates, and databases that include grave violations of rights reported by said office in its audits.

On the other hand, since 2017, the Global Initiative for Fiscal Transparency (GIFT) has been calling for **data rallies**. These events aim to promote collaboration between government entities and civil society to improve feedback on the management of public investment projects. One such event was held in **Mexico** (#53) during the International Open Data Day celebrated on March 6, 2021.

Chile (#54)'s **data rally** brought together a diverse group of stakeholders, including construction sector associations, private sector representatives, the Ministry of Public Works, and the Office of the Comptroller General (CGR). The participants had access to data on public works through the portal **Geo-CGR** and the website **geomop.cl**. They were able to browse geo-referenced maps, download information, look at projects of interest, and conduct on-site inspections. They were able to track key information such as the status of progress, contractors, total budget, and completion dates.

In **Colombia**, **#RallyColombia** events in 2018 and 2019, along with Dataquest in 2019, informed the National Development Plan. Cross-cutting budgets were integrated into the budgeting process, focusing on gender, peace, and inclusion of Indigenous groups.

GIFT also promoted **ExploraDatos** events under the hashtag #MejoraDelGasto for Sustainable Development in 2019 and 2020, together with civil society organizations and ministries of finance from various countries (Argentina, Colombia, Costa Rica, Indonesia, Mexico, South Africa, and Uruguay). In **Argentina** (#55), ExploraDatos was held in 2019, where the Ministry of Finance introduced its open data portal to civil society, journalists, and other participants. The teams worked on different budget allocations, reallocation opportunities, relevant public policies, investments in key areas, geographic distribution of spending, and compliance with public policy objectives, and shared their findings in various formats. The winning team was given the opportunity to compete internationally, and the runner-up in Argentina further developed its research, publishing an analysis on the distribution of fortified milk, which incentivized the government to improve the publication of performance indicators and program objectives.

Lastly, the State Audit Office of **Thailand** (#56) carried out a hackathon called **Tomorrow's Audit**, an ideas competition inviting the youth to propose initiatives to safeguard national funds and assets. The **winning project** chosen by the SAO was a mobile application that uses two-way communication tools.

3.5
Education and Awareness Raising on the Importance of Audits

An aspect of audit work that falls outside of the specific stages of an audit cycle is the promotion of an oversight culture through awareness raising and educational activities. In some cases, SAIs lead these activities with the goal of engaging children and youth, with the understanding that the importance of oversight and the proper use of public resources is an issue that must be emphasized among students as a basis for a participatory democracy. In other cases, educational activities target specific demographics that can play a key role in audit exercises and should therefore be involved in specific training. One common theme of these activities is the SAIs' interest in positioning and increasing the visibility of their work, with a view to mobilizing collective efforts to enhance the independence and impact of auditing. Table 7 lists cases on education and awareness raising.

TABLE 7

Cases on Education and Awareness Raising

No.	Country	Case	Online / hybrid	Technology[1]	Topic[2]	Stage[3]	Users[4]	Level of implementation[5]	Level of participation[6]
57	Chile	Community of citizen comptrollers	O	OP	E	N/A	C	OP	2
58	Costa Rica	JJuntos Somos Más: citizen-CGR network program	H	VC	E	N/A	C, CSO	OP	3
59	Peru	Youth auditors	O	OP	E	N/A	H	OP	3
60	Argentina	AGN classroom	H	VC	E	N/A	H	OP	2

[1] OP: online platforms, MA: mobile applications, PA: process automation, ML: machine learning, VC: videoconference, OD: open data, DV: data visualization, IT: interactive tools, SM: social media, IS: information system interoperability, GR: georeferencing.

[2] CC: citizen complaints, CP: citizen proposals, CO: citizen oversight, RF: recommendation follow-up, AC: audit communication, PM: public works monitoring, BT: budget transparency, IOD: innovation and open data, E: education.

[3] P: planning, E: execution, DF: dissemination and follow-up, N/A: not applicable.

[4] C: citizens, CSO: civil society organizations, H: high school students.

[5] OP: established practice (>5 years), RP: recent practice (<5 years), O: one-off.

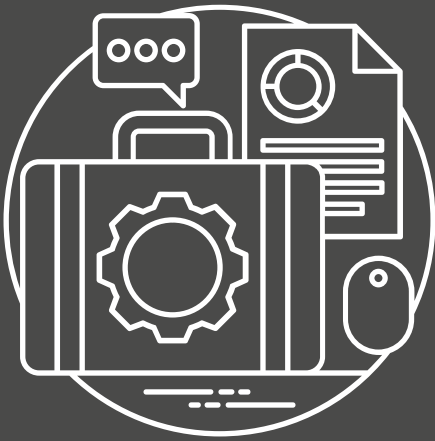[6] 1: basic, 2: low, 3: intermediate, 4: high.

Source: Authors' elaboration.

The Office of the Comptroller of **Chile** (#57) runs a program called Community of Citizen Comptrollers. As part of its **training activities**, CGR offers a course for citizen comptrollers, which is free of charge, self-paced, and consists of six modules with exercises and a final assessment. Participants who pass the assessment receive a certification. In 2019, the SAI decided to involve members of the community of citizen comptrollers to validate information on two transparency tools on its website: **(i)** the section on Frequently Asked Questions (FAQ), to make sure that the answers are phrased in plain and inclusive language accessible to the general public; and **(ii)** the section on proactive transparency, to identify items in the CGR's budget execution that could be disclosed more publicly beyond what is required by law. In this way, technology is used to carry out age-inclusive educational activities with the ultimate goal of empowering citizen participation in the work of the SAI.

The Office of the Comptroller General of the Republic of **Costa Rica** (#58) launched an initiative called **Juntos Somos Más: citizen-CGR network program**. This initiative consists of a series of projects covering different areas with the goal of empowering committed and/or organized citizens in their communities for meaningful participation. Among these projects is *Cada uno cuenta*, which educates citizens about their rights and duties, and provides them with basic knowledge about public finance, empowering them to contribute to the oversight of public funds. The initiative also features a training mechanism. Once completed, citizens can have an impact as a community by conducting audits or contributing to the government's handling of matters of interest to them. Other projects include Youth Comptrollers, aimed at adolescents (13-17 years old), and Integrity Award, which contemplates recreational activities for children between the ages of 4 and 12.

In addition to these cases, several SAIs have developed educational and awareness-raising programs, such as, for example, the CGR of **Peru** (#59) with its **youth auditors program** and the AGN of **Argentina** (#60) with its **AGN Classroom** initiative.

4

Conclusions

Conclusions

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The information collected and analyzed in this report on the experiences of citizen participation in auditing through digital tools shows the diversity of practices in different countries around the world and in SAIs of different institutional types and structures.

The cases reviewed in the report include SAI initiatives through all the stages the audit process, which shows the inclusiveness of participation as a principle that underpins the processes rooted in the institutional mission of many SAIs.

While all of the cases involve citizen participation, both in terms of the general public (in 73 percent of the cases) and with organizations (in 9 percent of the cases, in which SAIs engage civil society organizations), they differ in terms of modalities and depth of participation.

Some participation mechanisms are limited to active transparency, or communication and dissemination policies, which reflects a basic level of citizen participation. This is considered the level of "inform" in the spectrum of the International Association for Public Participation (IAPP) and corresponds to basic and low levels of participation on the maturity scale model proposed by OLACEFS' Punta Cana Declaration. This level of practice reflects limited interactions between the SAI and the citizens, with participation mainly addressing individual citizens, recognizing their right to access information and to petition as well as to file complaints, albeit without subsequent involvement. This type of initiative accounts for more than half of the cases included.

Transparency and accountability of SAIs and public access to auditing outcomes are a prerequisite for greater and more effective citizen participation. Many of the cases reviewed feature participatory practices that go one step beyond and create channels for two-way communication with citizens and selected stakeholders. More than 20 cases were classified as intermediate level based on OLACEFS' maturity model, indicating a direct relationship

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between the SAI and citizens through training mechanisms and the use of tools or means for citizens to have an impact at various stages of the audit process (planning, execution, and follow-up). These reflect the mechanisms of consult, involve, and collaborate on the IAPP spectrum of public participation; in other words, these cases involve a two-way relationship between SAIs and citizens, where the latter can have a real impact on auditing processes. These types of practices lend themselves to some of the best lessons on strengthening citizen participation in audit policies.

> Transparency and accountability of SAIs and public access to auditing outcomes are a prerequisite for greater and more effective citizen participation.

Of the cases presented in this report, some feature citizen engagement tools developed entirely online while others are complemented by the use of digital tools. Examples of the former include online platforms for citizen complaints or suggestions (Chile), online townhalls (Peru), opening up ongoing audits to input (Australia), and participatory audits of school infrastructure (Netherlands), among others. Examples of the latter include citizen oversight of public works (Peru) or of social programs (Panama), which are carried out across the country and make use of the SAIs' digital applications. In some cases, the participation mechanisms did not have a digital component in the beginning and have only recently incorporated digital tools, especially as a result of the COVID-19 pandemic, which limited face-to-face activities and expedited the digitalization process of many SAIs. As for the technology used, the complexity ranges from simple tools such as web portals and electronic forms to mobile applications, georeferenced information systems, data analytics for decision making or visualization of audit results, and experimental use of machine learning techniques. In this regard, the opportunity to enhance participation by using digital tools to a greater or lesser extent offers a wide range of possibilities for developing innovative mechanisms that, on the one hand, improve the activities and impact of audit work, and, on the other hand, empower citizens and civil society organizations to participate in auditing tasks.
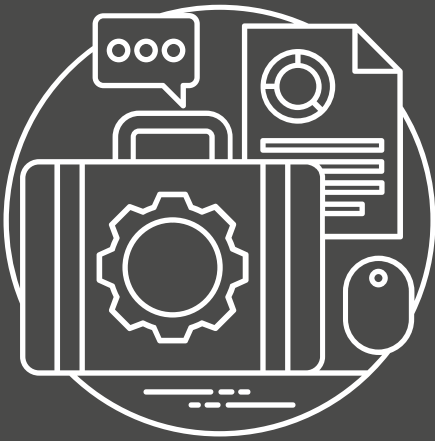
In most cases, the underlying objective is to strengthen SAIs, both in terms of reputation—
to boost public trust and create a sense of ownership of the SAI's output—and to improve
auditing and in turn, the quality and impact of audit results. Some SAIs use metrics to
evaluate the functioning of the mechanisms, the changes in participation, and the impact
on the institution's visibility on the increased use of its outputs and on the effective
implementation of its recommendations.

A common denominator of the majority of the best practices in citizen participation that
are considered the most ambitious is strong support at a high institutional level. In other
words, support from the most senior leadership of the SAI is key for the mechanisms to be
effective and sustained over time. The support is reflected—although not exclusively—in the
institutionalization of practices through the regulatory framework, such as the adoption of
specific resolutions that regulate such mechanisms or through reference to participation in
the strategic plans of the entities. Seventy-one percent of the cases presented in this report
were classified as established practices, that is, having a duration of five years or more, which
reflects the sustainability of the policies beyond the instigators and of the innovations that
have emerged during implementation.

In addition to strategic planning and institutional leadership, the cases surveyed highlight
the need for coordination between the different functions within SAIs in order for
participation mechanisms to be effective. In some cases, there is a specific division with
responsibilities and competencies regarding participation, while others focus on institutional
relations, planning, and communication that spearhead participation efforts and coordinate
strategies with other divisions to ensure effectiveness of the participation tools.

Finally, the implementation of public participation and dialogue channels also entails several
challenges, especially initially. For example, internal resistance often arises, both because of
the perceived higher workload and because of fears over the preservation of the institution's
independence and the risks of exposure to public scrutiny. However, the cases also show that
it is possible to create the right internal incentives and manage risks effectively to mitigate
potential negative impacts.

Recommendations

Recommendations

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5.1 .
Recommendations for Integrating Digital Tools into Citizen Participation Mechanisms

I) PARTICIPATION IN AUDIT PLANNING

SAIs could enhance the annual planning process by introducing participatory mechanisms that seek to identify citizen needs and detect areas or issues of major public concern (see Section 3.1.1 of this report).

(A) **Issue calls for participation as a proactive way to help define annual audit plans.**

There are multiple options for participation in audit planning that go beyond mere complaints. The authors recommend that SAIs consider mechanisms such as audit requests, as with the **CGR of Chile** (Case 2); audit proposals, as with the **AGN of Argentina** through its participatory planning (Case 1); citizen petitions, as with the **SAI of the Republic of Korea** (Case 4); or audit suggestions as with the **SAI of Austria** (Case 3). The goal of all these cases is to use citizen input to add value to the design of audit plans. Most of this input is collected online, although it is sometimes supplemented with public events, either to gather information on citizen proposals or to provide a means of accountability when the SAI presents the annual plan and provides information on which initiatives have been included as a result of citizen suggestions.

(B) **Promote targeted consultations in the planning stage of specific audits.**

To maximize participation, it is essential to identify beforehand the stakeholders, who often have concerns about specific issues either because of interest, because they are affected or because of proximity. Thus, SAIs could consider making targeted calls for input on specific issues to be audited or convene citizens of a district or location where an audit will take place.

C   **Engage specific stakeholders with knowledge of the audit topics.**

Regardless of the modality of participation, it is helpful to map out beforehand the stakeholders and organizations that work on issues of public interest that are subject to audit. These are allies that SAIs can engage in audit planning, as they share knowledge on the subject matter and on the potential risks.

II) PARTICIPATION IN AUDIT EXECUTION: INPUT ON THE AUDIT PROCESS

A   **Promote mechanisms to incorporate citizen input into ongoing audits through online channels.**

A good practice is the example of the **SAI of Australia** (Case 24), which posts performance audits that are open to public input. SAIs can disclose ongoing or planned audits and solicit feedback and/or evidence using forms. The call for input can be made online or by email, to the general public or to specific stakeholders with knowledge and interests in the subject matter of the audit. In this way, SAIs can encourage participation in a key stage of the audit cycle and enhance audit findings.

B   **Adopt crowdsourcing[6] strategies to gather valuable information for specific audits.**

A case in point is the **SAI of the Netherlands** (Case 25), which launched the "check my school" platform during its school infrastructure audit. SAIs can consider crowdsourcing strategies when conducting specific audit exercises in which a diversified public can share their perceptions of the use of services. It is helpful to incorporate these findings and results into the final audit reports.

C   **Incorporate participation mechanisms in audits of public interest programs through partnering with social organizations.**

An example is the case of the SAI of Panama, which developed an **application** for the monitoring of the Panama Solidarity Plan (Case 26), allowing users to find government programs that involve significant amounts of resources and high social impact as candidates for incorporating citizen input. SAIs could provide forms for citizen or specific groups to use in conducting their audits. In this case, it is

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6 The term "crowdsourcing" refers to gathering ideas, content, or information by soliciting contributions from a broad group of people, and especially from an online community.

important to provide adequate training to those who submit information, making sure they are knowledgeable of the specific program subject to audit, how the program works, as well as the type of information collected and ways in which the SAI gathers data.

III) RECOMMENDATION FOLLOW-UP

A **Create tools to visualize the specific recommendations in the reports and their status of implementation, in a way similar to what is done by the SAI of Lithuania (Case 30), the United States (recommendations database [Case 28] and the action tracker [Case 29]), and the United Kingdom (Case 31).**

It is helpful to include the date of the report, a summary of the recommendations made, their status of implementation, and information on the actions taken by the audited institutions to comply with the recommendations, for public disclosure. All this can serve as a starting point for more interactive tools, such as compliance traffic lights to track the status of implementation.

B **Create a tracker to facilitate the lookup of recommendations and their status of implementation.**

Examples could be the GAO of the United States or the NAO of the United Kingdom. SAIs can consider moving toward incorporating a recommendation tracker with multiple filters (by type of audit, auditee, topic, year, status of implementation of the recommendation, among others), providing interactive figures and the option of allowing data to be downloaded in open formats.

IV) ONGOING INNOVATION

A **Encourage partnerships with technology providers to expand the use of audit outputs.**

One practice that SAIs could explore is to organize collaborative events for launching SAI documents in open formats (budgets, statistics from audit reports, and recommendations databases, among others). These events could take the form of

datathons,[7] which seek information transparency through the collective efforts of organizations, journalists, and stakeholders.

B **Form strategic alliances and organize collaborative events on the analysis and use of the information gathered by SAIs.**

Based on issues of public interest and on the information produced by SAIs through audits, initiatives such as **data rallies** can be designed, as is the case with Argentina, Chile, and Mexico for public investment projects (Cases 53, 54, and 55). For example, public announcements can be made to convene specific groups, such as civil society organizations, chambers of commerce, construction associations, and the private sector, on the topic of infrastructure. In this regard, Chile engaged the Ministry of Public Works and the CGR to improve oversight over public infrastructure. The partnership helped facilitate access to information about existing projects on a geo-referenced map and allowed users to download data, review their projects of interest, and even suggest on-site inspections.

C **Create open spaces for public innovation together with civil society organizations.**

Laboratories can be set up for discussion and development of proposals to be implemented by SAIs to strengthen their connection with the public and to encourage the use of their audit outputs such as reports. It is essential to ensure a well-defined methodology and a team of developers and facilitators capable of steering the process and managing the venues for meetings together with civil society stakeholders. The raison d'être of the laboratory—to find solutions to the SAIs' challenges in internal management or outreach—must be kept in mind in all cases. Laboratories can serve as incubators of projects that SAIs may implement in the form of prototypes and potential pilots to be tested.

D **Encourage commitments to open government action plans as a framework for enhancing citizen participation.**

The national plans under the OGP are a useful tool that provides a framework for participation and expands the community of organizations which are potential allies of SAIs. SAIs can make specific commitments to citizens or monitor the implementation of initiatives of other institutions, while playing a key role in overseeing policy commitments at the national level.

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7 A datathon is a crowdsourced activity mainly focused on working with open datasets.

5.2.
Recommendations for an Effective Citizen Participation Strategy

Strategic planning is critical to the success of any citizen outreach initiative. Clear and reasonable objectives should be defined, specific responsibilities assigned, resources provided, and risks and challenges that may arise during implementation assessed. Participation mechanisms should be designed to address the needs of SAIs or the public and contribute effectively to public oversight. It is also important to determine the kinds of actions that can best tackle the challenges SAIs encounter in their work, actions with the highest likelihood for successful implementation and the best chances of impact given their context. All this requires designing a comprehensive strategy and a work plan that includes various aspects.

I) PRODUCING AN ASSESSMENT, DEFINING THE OBJECTIVES, AND DESIGNING A STRATEGIC PLAN

A **Clearly identify the challenges to be addressed, the context in which the participation mechanism will be implemented, the objectives to be attained, and the actions to be implemented.**

The starting point should be a need that the SAI itself has identified to overcome the challenges in pursuing its mission, and the challenge or the problem must be clearly defined. Participation could help with addressing some of the challenges, such as **(a)** identifying gaps between citizen expectation and the SAI's work in audit planning; **(b)** reporting noncompliance with audit recommendations; **(c)** improving the SAI's reputation, knowledge, and the public trust therein; **(d)** providing audit exercises with the support required to detect potential irregularities in a thorough and timely manner; and **(e)** addressing underutilization of SAI's audit outputs by external stakeholders, among others. It is essential that the SAI identifies the challenges and areas for improvement as part of a self-diagnosis prior to designing the participation mechanisms. Based on the diagnosis, the SAI can then identify relevant and reasonable objectives and subsequently, define actions needed to address the challenges and ensure an effective participation policy.

B **Evaluate the context thoroughly.**

Do current circumstances allow for participation? Does setting up citizen engagement channels entail any risks? Is the political, social, and institutional context conducive to the implementation of the initiative?

C **Consider opportunities for effective participation.**

Is it possible to create spaces for participation that address real needs that can be properly channeled? Will there be enough information to ensure meaningful participation? Will there be channels to maximize opportunities for public involvement?

D **Specify the expected results.**

Is it possible to identify, beyond the main objective of the exercise, secondary objectives that contribute to the expected results? Are the activities fit for purpose? What results are expected in the short, medium, and long term? How long will it take to implement the actions?

E **Ensure that the needs, interests, and views of various stakeholders are considered in planning.**

Have the views and expectations of all parties involved—both inside and outside the SAI—been considered in defining the objectives of participation? Is there room for coordinated action that meets the expectations of all stakeholders?

F **Define the stage(s) of the auditing cycle in which the participation mechanism will be implemented in connection with the problem identified and the objectives outlined.**

Planning: Are we seeking input from the public to strengthen the design of annual audit plans or specific audit plans? Can the target audience contribute to identifying potential risks in specific audit topics?

Execution: Can the public detect irregularities or gaps in policy implementation with a different perspective than that of the SAI and improve audit results?

Dissemination: How can the public use the information produced by the SAI? Is the information presented in a clear, simple, and understandable way for non-specialists in auditing issues? Can it be used, analyzed, and reused?

Follow-up of recommendations: Are the conclusions and recommendations of the reports clear and understandable? How can the SAI communicate the results better so as to have an impact on the auditees in a way that contributes to accountability?

II) IDENTIFYING THE TARGET AUDIENCE AND MAPPING THE STAKEHOLDERS

A **Specify the target audience of the participation mechanism(s) to be implemented.**

It is important to consider: **(a)** who are the main beneficiaries of the audit outputs and of the SAI's work; **(b)** who is most affected by low impact of audit and by the gaps and weaknesses that the SAI may identify in its auditing exercises; **(c)** who are the potential allies for enhancing the impact of audits (CSOs, professional organizations, scientific associations, academic institutions, among others); **(d)** who are the potential consumers of the information that the SAI produces; and **(e)** who can expand participation directly or indirectly.

B **Map the needs, interests, and expectations of the different target audiences.**

It is necessary to analyze the profiles of the stakeholders the SAI is interested in convening in order to identify the most appropriate participation mechanisms for their engagement. Some guiding questions for this mapping exercise include: **(a)** who has been working on agendas related to auditing, either directly or indirectly, and has acquired field knowledge? **(b)** who can contribute significantly to the SAI's work and benefit from it at the same time? **(c)** who can cooperate on joint initiatives in the medium and long term? and **(d)** who is committed to improving public policies and therefore, is in a position to partner with the SAI?

C **Design mechanisms tailored to the audiences the SAI intends to reach.**

Participatory exercises may target the general public, such as citizens, or focus on specific groups such as CSOs; research organizations, academic and professional institutions; media; members of parliaments; and grassroots organizations working closely with users of public services and state programs, among others. There are several advantages to targeting a specialized audience. On the one hand, it is easier to find opportunities of coordinated action when both sides are working on the same agenda. On the other, the input of a specialized audience is more relevant and meaningful to the work of the SAI. Just as it is essential to define the target audience, the incentives for participation must be defined and, on

D **Create citizen auditor training programs.**

To enhance the effectiveness of citizen participation, it is essential to develop training programs that improve citizen understanding and participation. A prime example is the **Citizen Audit Monitors** (MCC) program in Peru (Case 42), where participants receive training on government functioning, document analysis, and public information access. These programs can focus on educating about government processes and SAI functions, as well as providing training in social auditing and budget oversight techniques and in the use of digital tools for auditing.

III) SETTING UP A TASK FORCE, DEFINING ROLES AND RESPONSIBILITIES, AND ALLOCATING RESOURCES

The implementation of participation mechanisms requires planning that includes the task owners who will be responsible for task design, implementation, and evaluation. For this purpose, it is important to:

A Designate a person or team responsible for the plan, with a lead coordinator who will manage the strategy and report to the SAI leadership.

B Involve both the cross-cutting divisions of the SAI (such as those responsible for participation and communication) and subject-specific divisions or audit teams.

C Assign specific responsibilities to each team member, clearly defining the scope of their responsibilities and expectations for their role. It is important to identify the needs, limits, and expectations of each area involved and to bear these in mind when formulating the work plan.

D Create a timeline, making sure each team member understands their tasks, the deadlines, and the expected results of the participation. A reporting and monitoring mechanism should also be defined.

E Determine in advance whether there is adequate staffing to carry out project activities. Consider recruiting external support to SAI if in-house capacity falls short.

F Allocate the resources necessary for the planned activities. The authors recommend identifying the activities entailed in the plan and prepare a detailed budget with cost estimates, which should include team compensation, transportation costs, production of communication materials, external consultants, technology acquisition, and infrastructure, among others.

IV) RISK MITIGATION AND RESULTS MEASUREMENT

A Anticipate obstacles and risks to successful project implementation and design a mitigation strategy. Potential threats or risks must be anticipated, which can be minimized with an effective and comprehensive planning strategy. Examples of risks are: **(a)** internal resistance to participation from the SAI, **(b)** lack of interest in participation by the target audience, **(c)** capacity deficit of the target population, preventing effective participation, **(d)** interference of political interests of the participating individuals or groups, **(e)** inability to meet the expectations of the participating public, and **(f)** lack of resources (financial, infrastructure, or human resources) for effective implementation.

B Identify the expected outcomes (interim and final), outputs (means through which the outcomes are achieved), and relevant indicators. The appropriate tools for data collection should be designed or selected based on the above and a sequence of steps defined for achieving the expected outcomes. Therefore, the indicators should focus on each step of this process and include both quantitative data (number of participants, number of entries, among others) and qualitative data (e.g., feedback from participants throughout the implementation of the participation mechanism). Additionally, the sources of the information required to measure progress against the outcomes should be identified beforehand. Indicators and metrics cannot be designed without knowing which systems and records are available for providing information during project implementation.

C The functioning of the participation mechanisms should be evaluated regularly to provide the team with tools for continuous improvement. Flexibility and responsiveness to unexpected changes are critical to anticipating challenges that might arise during implementation. This is why ongoing project monitoring is key to both mitigating risk and identifying and achieving milestones.

6

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Annex 1

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Case Review Methodology

This report on international practices and innovations in citizen participation in the auditing cycle through the use of digital tools is the result of an extensive literature review and a mapping exercise of cases from various sources, as well as compilation and categorization of the best practices identified.

The cases from LAC region and the world presented here are based on a review of publications and websites of specialized international audit organizations and of taskforces of associations of supreme audit institutions (SAI), namely: INTOSAI, IDI-INTOSAI, OLACEFS, CAROSAI, EUROSAI, ASOSAI, and AFROSAI. In this regard, the authors consulted specialized audit journals produced by these organizations, such as the INTOSAI Journal (2015-2023 editions), the OLACEFS Journal of Auditing (2015-2022 editions), the EUROSAI Magazine (2015-2021), the EUROSAI Innovations Newsletter (2019-2020), and the ASOSAI Journal (2017-2021). The primary source was collected and collated from SAIs' websites, their own reports, strategic plans, and institutional records.

To complement the direct literature on SAIs, the authors reviewed papers published by multilateral agencies and global organizations such as the Inter-American Development Bank (IDB), the Organisation for Economic Co-operation and Development (OECD), the United Nations Development Programme (UNDP), the United Nations Department of Economic and Social Affairs (UNDESA), the United Nations Office on Drugs and Crime (UNODC), and the World Bank. In addition, the authors reviewed publications from nongovernmental organizations such as Transparency International (TI), U4 Anti-corruption Center, Global Integrity, the Civil Association for Equality and Justice (ACIJ), Global Initiative for Fiscal Transparency (GIFT), International Budget Partnership (IBP), and the Open Government Partnership (OGP), among others. The bibliography review made it possible to identify cases and experiences of using digital tools for citizen participation in SAIs' work in the LAC region and beyond.

The objectives of the strategy for the preliminary literature review, survey of specialized websites, and the mapping of cases that examined citizen participation initiatives were to **(i)** identify priority areas for audit, **(ii)** supply evidence to the audit process, **(iii)** detect and report irregularities in the use of public funds, **(iv)** monitor compliance with audit

recommendations, **(v)** expand the dissemination of audit findings, **(vi)** contribute to the recovery of public resources, and **(vii)** promote awareness and training to create an audit culture. The authors also identified these practices in the different stages of the audit cycle (planning, execution, dissemination of results, and follow-up of recommendations).

The authors compiled the cases by using a registry with predefined and comparable categories, which also allowed for grouping cases based on different criteria. The following is a description of the data fields recorded:

- ▶ **Country:** Refers to the area in which an initiative is carried out, with a primary focus on nation states.

- ▶ **Type of institution:** Indicates the type of stakeholder spearheading the initiative. The main focus is on SAIs, although cases of other institutions were also included.

- ▶ **Name of institution:** Specifies the name of the entity and the stakeholder implementing the participatory initiative.

- ▶ **Case:** Indicates the case type or the name of the participation exercise.

- ▶ **Description:** Summarizes the objective, modality of implementation, and scope of the exercise.

- ▶ **Technology used:** Identifies the types of digital tools used to implement the exercise. The technologies surveyed include: online platforms, mobile applications, interactive tools, use of social networks, data analytics, data visualization, interoperability of information systems, and management systems.

- ▶ **Topic:** Refers to the area or subject matter of the audit with which the exercise is associated. Options for this data field include mechanisms for citizen complaint, audit of procurement and contracting, citizen proposals, monitoring of public works, affidavits of assets, citizen oversight, budget transparency, auditor training, and audit-related communication, among others.

- ▶ **Stage of the audit cycle:** Refers to the period or stage of the audit cycle in which the participatory exercise takes place. The stages identified include planning, execution, dissemination of results, and compliance monitoring. There are also crosscutting processes identified at these moments, such as training or awareness-raising activities.

▶ **Users:** Indicates the types of stakeholders, that is, participants or users of the SAI-implemented mechanisms. These may include civil society organizations, the general public, direct beneficiaries of public services, and journalists, among others.

▶ **Level of implementation:** Refers to the degree of implementation of the participation exercise in terms of sustainability over time. It includes the following categories: established practice (have been in place for more than five years), recent practice (less than five years), or one-off (practice carried out at a particular time, but not necessarily continued over time).

▶ **Level of participation:** Indicates the degree of citizen involvement in the exercise, based on the maturity model proposed by the OLACEFS Punta Cana Declaration (basic, low, intermediate, or high). In addition to this scale, the spectrum of public participation of the International Association for Public Participation is also used. The latter identifies different levels of participation and separates them into five incremental categories: inform, consult, involve, collaborate, and empower.

▶ **Relevance:** Indicates a preliminary grading of the exercise in terms of its relevance to the project. Several factors are analyzed to determine whether the exercise is innovative, whether it provides real channels for participation, whether the tool used is effective, and whether the results achieved are meaningful.

▶ **Source:** Indicates the organization, institution, or author of the information referenced.

▶ **Title of publication:** Indicates the title of the primary source of information used.

▶ **Year:** Indicates the year of publication of the primary source document or the year of access if the information comes from dynamic website content with no specified date of publication.

▶ **Links:** Refers to direct links for querying the information cited or reviewed. This also includes additional fields to list supplementary sources related to the same case.

Based on the documentation and compilation of cases, a set of best practices was identified for further research. For examples without adequate online bibliography, the corresponding SAIs were contacted and the staff in charge of implementing the participation exercise in question were interviewed.

The selected cases, which are included in Annex 2 in this report, were documented using a template containing the following sections:

Description	▸ Objective
	▸ Modality of operation
	▸ Participants (internal and external)
	▸ Legal regulation
Results	▸ Direct results of implementation (participation metrics)
	▸ Impact (social and economic)
	▸ Efficiency (time and cost saving)
	▸ Track records
Technology used	▸ Description of the digital tool used
	▸ Off-the-shelf v. customized; outsourced v. developed in-house
	▸ Local v. cloud server
	▸ Open-source code v. proprietary software
	▸ Cybersecurity issues
Context	▸ Politico-economic context in which the participation mechanism was implemented
	▸ Success factors, challenges, lessons learned
	▸ Relevant background information
	▸ Incentives scheme
	▸ Role of leadership and institutional environment
	▸ Legal or regulatory changes required
	▸ Staff training and recruits with new skill sets
	▸ Internal processes implemented

Annex 2

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Documentation of Selected Cases

Case 2: Audit Suggestions and Complaints to the Office of the Comptroller General of Chile

I) DESCRIPTION

The Office of the Comptroller General of the Republic of Chile encourages participation in audit planning through audit suggestions and complaints filed online.

Suggestions are proposals made by citizens. They provide general information on a subject matter and service they deem necessary to be audited, along with the rationale, such as potential irregularities or inadequate audit. The Office of the Comptroller evaluates the suggestions, their importance, and potential impact. Once accepted, the suggestions are incorporated into the auditing plan. Suggestions may be submitted through an **online system** using a form. A reference number is provided to allow for online status tracking.

Complaints are statements that bring to the attention of the CGR specific information on one or more specific aspects of a potential irregularity involving an official or a service under CGR oversight. The objective is to investigate and determine the veracity of the allegation and attribute the responsibilities that may derive from it. Complaints are submitted using the same online system used for suggestions. Online status tracking is also available for complaints.

The online forms for submitting suggestions and complaints are similar but not identical. For example, in the complaints form, the personal information fields are mandatory (such as first and last names, which the CGR then checks against civil registry records), while in the suggestions form only an email address is required (no identification is necessary, as suggestions can be made anonymously).

In terms of internal processing, each form is given a reference number and is analyzed individually as if it were an audit. Anonymous suggestions can be included by the CGR in its planning and can be acted upon ex officio, without referencing the fact of having received

the suggestion. With complaints, the CGR analyzes the background information of the complainant, and if it believes that the complainant may have more information, the CGR reaches out and evaluates the relevance of the complaint.

When the CGR receives a request, the first thing it identifies is the service or entity complained against or suggested for audit. The request is triaged based on coverage, that is, the level with jurisdiction over the request determines the course of action to be taken based on CGR guidelines at the central level.

II) RESULTS

Out of the citizen submissions made through the online system, 90 percent are complaints and 10 percent are suggestions for audits. On average, 40,000 complaints are received each year, although the CGR points out that many of the complaints collected through this channel fall outside of the CGR's purview. Nevertheless, 33,000 audit activities (of varying degrees of complexity) were the result of citizen feedback, which may include one or more complaints.

The number of complaints has stabilized: fewer were received in 2021 than in the previous year, which made it possible for the CGR to adjust its capacity to meet social demand and to draw up a viable response plan.

III) TECHNOLOGY USED

The CGR uses computer systems to manage audit suggestions and citizen complaints. The submission processing system is based on modular structures and submissions are received through a virtual clerk's office. When citizens select a service, it is automatically assigned by coverage or jurisdiction. In addition, the system generates a database that allows the CGR to filter data fields for a simple analysis of the complaints and suggestions received.

The CGR is working on upgrading and strengthening this system with a one-stop shop project to collect requests of all types, including suggestions and complaints. This will make it easier for citizens to track all their submissions, including from their mobile phones, and will streamline communication and interaction between the public and the Comptroller's Office. It will also allow the CGR to obtain more information from complaints and better analyze the data to inform its decisions.

One of the upgrades planned is a natural language processing component, which is a machine learning technique that will automatically classify complaints based on certain

predefined criteria. This will expedite the work of the CGR by reducing the amount of time required to read and process information and will speed up internal processes for responding to senders.

IV) CONTEXT

The participation policy of Chile's CGR is not only anchored in individual citizen involvement; there is also a **Civil Society Advisory Council** established 2015 pursuant to a **CGR resolution**—in the context of a law also applicable to other public institutions in Chile—which complements the strategic plan of the Office of the Comptroller General. The Council is a consultative body whose objectives are: **(a)** providing feedback on all matters related to the exercise of the functions of the Comptroller's Office and to the impact on the various areas of interest to the public; **(b)** providing feedback on the audit plan for the following year, which is sent to the Council members within the last two months of each year; **(c)** suggesting specific areas, or topics, services, or institutions to be included in the audit plan; **(d)** formulating observations it deems relevant to the Public Account; and **(e)** making suggestions on improving the functioning of the Comptroller General's website.

In this way, and in accordance with the CGR's definition of participation—which goes beyond a work plan—there must be sustained involvement of citizens and civil society organizations in matters related to auditing and the SAI's policies in general. In other words, participation does not refer to a specific time or mechanism nor is it of limited duration; rather, it is a strategic objective of the SAI. This definition allows for developing innovative instruments to capture social needs and channel them in ways that enhance the CGR's work in fulfilling its mission.

In recent years, the Citizen Participation Unit rose in institutional ranking. It now reports directly to the Comptroller, which is a direct line of communication, and allows citizen participation to permeate the different areas of the CGR. The Unit has four specific areas of action: **(a)** citizen outreach (coordinated by the **community of citizen comptrollers**, complaint management, and public consultation, among others); **(b)** citizen education (through, for example, the Center for Administrative Studies, which is involved in capacity building where the CGR plays the role of content generator on subject matters such as citizen comptroller training); **(c)** providing services to users of the Comptroller's Office (from complainants to anyone with questions for the CGR); and **(d)** research (internal research and research for outreach purposes, for example, building complainant profiles, compiling results of auditing activities, and analysis in general).

Case 3: Audit Suggestions at the SAI of Austria

I) DESCRIPTION

The Austrian Court of Audit (ACA) provides mechanisms for participation in its planning through audit suggestions. The ACA invites citizens to send suggestions by email, Facebook, or post. For this purpose, the ACA's communication department carries out an annual **campaign** on social media (Instagram and Facebook) using the hashtag #tell_us. The same campaign is also carried out on its **website**.

To encourage informed participation, the ACA publishes a list of organizations that are subject to audit and the selection criteria used. The ACA also discloses its privacy policy and ensures confidentiality of the information submitted by citizens, which can be sent anonymously and may include specific feedback beyond an audit suggestion in particular. Each e-mail sent receives an automatic response that explains the subsequent process and the criteria used in analyzing audit suggestions.

Once the communications department receives the suggestions, they are processed through an internal ticketing system. First, the ACA examines whether the suggestion falls within the scope of the audit. If so, it is presented to the auditors in annual planning meetings. The following criteria are used for selecting audit topics: **(a)** risk potential, **(b)** expenditure levels, **(c)** change in key indicators, **(d)** current developments, **(e)** special public interest, and **(f)** preventive effect. Taking these criteria into account, a decision is made as to whether or not to include the suggestion into the audit plan.

If the suggestion exceeds the ACA's mandate, the sender is informed. Notably, the ACA does not provide information on ongoing audits. In other words, senders whose suggestions were included in the audit plan will not know until the audit report is released on the ACA website, where there is a **section** with information on the audits resulting from citizen suggestions along with full-length audit reports.

The ACA points out that, often times, although suggestions are not considered 100 percent on an individual basis, the issues raised are integrated into broader audits. Hence, suggestions on specific issues, such as health-related issues, may be included in a broader health audit.

II) RESULTS

To launch the campaign, the ACA issued calls for participation on social media and published press releases. Nearly 300 submissions were received on a variety of topics, many of which were outside of the agency's remit, such as personal issues (e.g., neighborly disputes). The number of submissions received decreased over time to an average of 50 per year, and they became more relevant and better formulated from the ACA's point of view. Additionally, while suggestions were initially received during a specific period (July–August), now they are received all year round. As a result, the entire process has become more efficient.

Regarding impact, about one-fourth of ACA audits planned for 2019 included citizen suggestions.

Examples of audits conducted on the basis of citizen suggestions include:

▶ Audit of a company in the city of Klagenfurt, which was initiated by a citizen suggestion to evaluate a public swimming pool construction project and the associated high costs. Based on the alert, the ACA decided to audit the construction company as a whole, including other public works in its portfolio. The **final report** released mentioned that the suggestion came from an individual, who was notified.

▶ Audit of the House of Music Innsbruck construction project. The **audit** focused on the timeline and cost changes, contract awarding, fire safety and accessibility, among other issues.

▶ Audit on the coordination of quality labels on food products. In this **report**, the ACA highlighted a lack of transparency in the labeling program, identifying the program strategy as inadequate and potentially misleading for consumers. The ACA also pointed out the lack of mandatory minimum requirements for private initiatives in quality labels.

III) TECHNOLOGY USED

The Court of Audit uses an internal ticketing system to manage the suggestions received, which allows for internal follow-up.

In addition to using social media in the participation campaign, the ACA has a simple and user-friendly website, which is the primary source of information on the requirements of the mechanism as well as the evaluation criteria.

IV) CONTEXT

The ACA established this participation channel in 2017 as part of a strategy to encourage citizen involvement in its work through a three-year plan. This initiative sought to enhance the ACA's public reputation. Despite minor internal tensions in the beginning, evaluation of the participation mechanism has been positive, and it is valued as a way to improve planning outcomes through incorporating social demands.

Another participation mechanism implemented by the ACA involves the return of political party funding from unauthorized donations. In 2021, the ACA carried out a **participatory process** for citizens to suggest which social organizations should be given the recovered funds. Although the amount in question was nominal (€6,000), 40 suggestions were received and, in the end, three child support organizations received roughly €2,000 each.

Case 4: Petitions and Complaints at SAI in the Republic of Korea

I) DESCRIPTION

The Board of Audit and Inspection of the Republic of Korea (BAI) has a mechanism for participation in planning through audit requests and complaints, with a view to enhancing the audit process with input from citizens and civil society organizations (Bae, Choi, and Kim, 2019; Kim, 2015). The BAI collects suggestions and complaints through an online platform and analyzes them. The integrated **system** for handling and addressing audit requests and complaints allows citizens to check the status of their submissions at any time. This has made the system more transparent and user-friendly and has helped minimize delays due to human error. It also provides the sender with near real-time status updates and results of the processing of petitions and complaints.

Regarding the procedure for managing citizen submissions, the Audit Information Management System launched on the BAI website in 2015 allows citizens to submit their own proposals in four steps: select an area for complaint, accept the terms and conditions, fill out a personal profile and provide audit-related information, and finish and submit.

After giving consent to their personal data being collected and used in accordance with the provisions of the Personal Information Protection Act, citizens can submit a request or complaint through the online platform. The request is ready for submission when the sender's personal profile and the audit-related information are saved together with the supporting documentation. The system automatically sends a notification of receipt (including a receipt number) via an SMS message.

The system automatically assigns a tracking ID to the audit request. Each ID contains basic information such as the year of submission, applicable area, and cumulative number. A distinction is made between audit information and a specific request or complaint.

In terms of internal procedures for managing submissions, as soon as submissions are received, they are recorded in the system and a member of the BAI team reviews the content to see if the submission includes auditable information and if the area selected is appropriate. The submission is then forwarded to the audit unit assigned to the investigation. The internal procedures that follow (internal review and fieldwork result report, final result notification to the sender and affiliated organization, delayed reports verification, and production of key statistics) are performed in the system to ensure timely reports and eliminate manual errors.

When citizens make submissions through offline channels (post, visits to SAI, or phone calls), each submission automatically receives a code, which is processed in the system when the audit information is entered by BAI staff. Citizens can also check the progress of their submissions on the BAI website.

The system is currently integrated into the participatory e-government platform Sinmungo (**epeople.go.kr**), the central government system for receiving citizen requests and complaints. Sinmungo was created as a unified government platform to receive submissions and to avoid duplicate filings. Requests and complaints that fall within BAI's remit and processed through the system can be tracked, and citizens can access the results through the BAI's website and through e-People. The BAI receives approximately 800 requests and complaints annually through e-People.

II) RESULTS

Each year, the BAI plans and conducts more than 150 audits at its own initiative and an additional 20 to 30 audits based on the 150 to 180 audit requests submitted by citizens, CSOs, municipalities, or heads of public institutions subject to BAI audits.

The use of ICT platforms contributed to improving public dissemination of audit work and to making citizen participation in public accountability more scalable, transparent, and inclusive. Similarly, citizen accessibility has improved dramatically with the introduction of the online audit information management system and its integration with e-People. Also, by providing a tracking service to senders, the BAI has been able to minimize delays caused by staff errors and immediately notify senders on the progress and results of the processing of their requests and complaints.

The share of citizen complaints forwarded to other relevant government authorities has decreased significantly, from 40 percent to less than 20 percent. This was possible, in part due to improved internal management of the BAI system, as well as the strong leadership of its senior management.

Indeed, during 2016 and 2017, BAI handled 19,560 citizen requests, of which 144 (0.7 percent) resulted in audits; 1,787 (8.6 percent) led to simple resolutions or corrective actions that did not require a full investigation; 6,026 (30.8 percent) ended in closure after investigation (but without any material outcome); and 8,092 (41.4 percent) resulted in closure by decision because the complaints were ineligible or considered too trivial. In this regard, one impact indicator shows that citizen reports triggered 144 audits during 2016 and 2017, although the results also raise a concern over whether BAI's limited resources are well allocated, as more than 70 percent of the cases handled by BAI were either closed without any material outcome after investigation or required no investigation at all.

III) TECHNOLOGY USED

In terms of technology used, the BAI developed an online platform for channeling participation called the Audit Information Management System. It was designed to systematically manage the processing of audit requests and citizen complaints. The integration with the e-People system also had an impact, as it streamlined the management of citizen submissions and their follow-up, and helped avoid duplication of effort by the BAI and senders alike.

IV) CONTEXT

The BAI of the Republic of Korea has a long history of citizen participation. The BAI Act of 1963 granted the entity the mandate to review and render judgments on citizens' claims that their rights had been infringed upon by unlawful administrative actions by the government or inaction by the authorities. This paved the way for BAI's first official channel of communication with citizens. The BAI often investigated complaints in connection with audits, which created the conditions for the implementation of an online platform to receive audit requests and complaints.

Historically, there were two mechanisms for submitting audit requests: audit requests for public interest (ARPI) and citizen audit requests (CAR). The former were introduced by an internal BAI regulation in 1996, and the latter were provided for in the Anti-Corruption Act of 2002. Although they are very similar and have the same objective, they differ in their admissibility requirements, scope of audit requested, excluded matters, and deadlines. For

this reason, the BAI decided that both mechanisms should be kept. CARs can be submitted by a group of at least 300 citizens and must be in connection with the investigation of illegal acts or corruption and cannot be about acts under criminal investigation, private interests, or matters under the jurisdiction of local governments. ARPIs may be submitted by groups of more than 300 citizens or civil society organizations with more than 300 members, heads of public entities, and local councils. In terms of subject matter, in addition to acts of corruption, ARPIs can be submitted on matters of budget management, mismanagement, or other issues of public interest. In addition, the audit requested can be about a matter of local jurisdiction.

The Audit Request Investigation Bureau is in charge of analyzing compliance with the eligibility requirements and, if compliant, the request is forwarded to the Audit Request Review Committee. This Committee is made up of BAI members and external experts: lawyers, academics, journalists, and NGO members. It is responsible for determining the merits of the requests before assessing whether they meet the requirement that the subject matter of the request shall be in the public interest and not driven by private interests. Senders are notified whether their request has been accepted or rejected within 30 days of submission. If accepted, the audit must conclude within 180 days if it is an ARPI or within 60 days if it is a CAR.

In 2000, BAI launched its website so that complaints and requests could be submitted online. At that time, only 13.6 percent of the total submissions were done virtually. However, the online system became the most widely used channel for citizen participation over time. The number of citizen complaints and requests has remained at an average of 11,000 reports per year since 2007. This number is partly due to the increased accessibility of online intake and the BAI's efforts to increase its personalized interaction with citizens. For example, the BAI established an audit request inquiry group in 2005, which it further expanded in 2009. In addition, the BAI had established six regional centers across the country by 2013.

The volume of requests and complaints received by the BAI revealed new challenges for the agency. On the one hand, the staff were struggling to handle more than 10,000 new cases received each year and half of the complaints were forwarded to the internal audit units of government agencies. On the other hand, handling the cases was challenging because the complaints received covered a variety of topics, including personal grievances. It was a daunting challenge to accurately track the status of so many cases and to report the results to the senders in a timely manner. In other words, the BAI needed a much more systematic approach to process requests and to meet citizen expectations.

Hence, in 2015, the BAI introduced the Audit Information Management System as a systematic approach to process audit requests and complaints. In particular, the BAI sought to improve the handling of complaints and to notify senders in a timely manner. For that

reason, the BAI decided to focus exclusively on auditable complaints and developed several criteria to distinguish auditable from non-auditable complaints. In doing so, the BAI adopted specific regulations for both the processing of requests and complaints and the handling of incoming audit-related information.

Lastly, the BAI has identified some of the enabling, contextual factors for citizen participation strategies: functional independence, broad mandate, good rapport with internal audit units, and a high level of public trust in the institution. It has also identified some of the success factors for participation mechanisms: existence of a legal framework that ensures the continuity of the mechanism, support from the institution's senior leadership, adequate management of the risks associated with the mechanism, and existence of professionalized NGOs.

Case 9: FraudNet of the SAI in the United States

FraudNet is the mechanism of the U.S. Government Accountability Office (GAO) for receiving citizen complaints about irregularities as well as acts of corruption or misuse of federal public resources. Complaints can be submitted through an online form or through other non-digital means (telephone, fax, or mail).

GAO's Forensic Audits and Investigative Service handles the complaints, analyzes them, classifies them, and forwards them to the appropriate federal, state, or local agencies for further investigation. The complaints can also serve as input for GAO in its audits.

Senders may choose to provide personal information to GAO when submitting their complaint, or they can do so anonymously. In the former, they can choose the confidentiality option to prevent their personal information from being shared with other agencies. In this case, the GAO may contact the sender to request additional information. When a submission is made, FraudNet provides the sender with a tracking number to check on the status of the submission. If the sender obtains new information, he or she can make a new submission linked to a previous one.

FraudNet and GAO's other mechanisms for citizen participation were developed with support from **advisory committees** made up of citizens and civil society organizations on various topics, as well as from focus groups and by using surveys to obtain input from the public. In addition to FraudNet, GAO has other mechanisms for citizen participation and

engagement with external stakeholders in the stages of audit planning, execution, and implementation monitoring of recommendations.

In 2018, FraudNet received nearly **11,000 citizen alerts**, of which 1,200 led to investigations carried out by the GAO. During the COVID-19 pandemic, for example, FraudNet received more than **1,000 complaints** about irregularities in the implementation of the CARES Act (Coronavirus Aid, Relief, and Economic Security Act), many of which were related to the small business grant program.

Case 25: School Infrastructure Audit of the Netherlands

I) DESCRIPTION

In 2014, the Netherlands Court of Audit carried out a school infrastructure audit and launched a platform to collect information from the education community. This audit exercise involved students, teachers, and parents, among others, who participated by gathering information and submitting it on a website.

The website **www.checkjeschoolgebouw.nl** displayed a map of the Netherlands and allowed access to the section corresponding to each school. Next, each user was asked to identify their role: student, teacher, parent, or other (e.g., student leader or concerned public). Then the user was taken to a survey, in which a series of statements were provided for users to indicate a binary response (yes/no), to gauge his or her opinion on different factors related to the quality of the schools. The questions were designed to be simple, clear, and easy to understand, adapted to the user's role. There were nine questions in total, and each was assigned a score.

The questions included statements regarding school cleanliness, the condition of the facilities, ventilation, functioning of heating and air conditioning, and availability of study and recreational spaces. Similarly, the statements for teachers were related to their experience in the schools, for example, the existence of spaces for discussion among teachers and of spaces adapted to the pedagogy used, given the diversity of schools and educational philosophies across the country. Overall, the survey collected feedback on the facilities in various aspects, from ventilation to accessibility, regarding how they support harmonious coexistence in school spaces.

In releasing the survey findings, care was taken to protect the privacy of personal information: the survey was anonymous, and no one could be traced. Explanations were also provided on

the website indicating that the input collected consisted of opinions and facts gathered by the public and did not reflect the position of the SAI.

Each of the responses in the survey was assigned a score. The scores were also aggregated, and an average score was calculated for each school and for the country. The website displays a map of the Netherlands, where one could see the distribution of results based on the number of schools scored. In addition to completing the survey, users were also invited to submit photos of their school, which were uploaded and displayed on the website.

Through this platform, the education community was asked to provide feedback on the school. There was also a campaign to raise awareness of the website. The objective was to create an audit community that goes beyond the website, involving experts, people with practical experience on the subject matters in the school context, and parents of students, among others. The information collected was released anonymously and in open formats and was complemented with information gathered by the SAI from reports of the Ministry of Education. For example, information on the age of schools was considered and based on cross-referencing survey results, the observation was that the oldest facilities were the ones with the worst perceived quality among the participants.

Lastly, the final audit report included citizen input at the beginning of the report, mentioning the scoring exercise. The report also shared in a specific section what the main users of the schools thought of their facilities. No images uploaded to the platform were used in the report for privacy reasons and to avoid targeting any school in particular, but rather to focus on the system as a whole.

Notably, the Audit Court team took the utmost care in using the information collected due to a lack of true statistical representativeness and the fact that the survey data could not be used as the only source of information, while recognizing that there was no other true indicator of school quality.

II) RESULTS

The information collected was fed into a larger database and published on the website anonymously along with the name of the schools and in open format. More than 8,400 surveys were completed, covering almost 3,000 schools nationwide (about one third of the total). A comparative reading of the results revealed differences in the scores and , by extension, different perceptions by different groups; for example, students were not as dissatisfied as teachers.

Among the main achievements of the survey highlighted by the Audit Court team was the opportunity to access, for the first time and through citizen involvement, information unavailable in pre-existing databases. This information is about people's perception of government policies, which is not often measured but highly valuable because it reflects the experience of the users of services in which public resources are invested. Thus, this audit provided new data and insights on the effectiveness of government policies and produced a comparative analysis for future assessments.

One of the strengths of this exercise was that the Court's audit teams did not have to visit the schools: they were able to use survey responses and photos as input, having received many photos with all kinds of information. In addition, the survey allowed for broader coverage, since conducting interviews in all these regions would have required SAI time, resources, and staffing, among other things.

Although survey results reflected user perceptions and not the SAI's view, they did demonstrate the need for information on school quality, especially since Parliament allocates millions of euros for this purpose.

III) TECHNOLOGY USED

A website and crowdsourcing techniques were used. In addition, a map with georeferenced data was used, and interactive tools were implemented for users to browse results, filter them, create visualizations in the form of figures and tables, and identify patterns. In addition, all the information was available for download in open formats.

IV) CONTEXT

When the audit was conducted in 2014, the SAI received numerous complaints from different groups about the quality of school buildings: there were a total of 10,000 schools with more than 2.5 million students, but there was no information on the quality of the buildings and no technical oversight by the Ministry of Education. Collecting this information was a daunting task, which the SAI undertook.

While information on the size and age of buildings was available, there was no information on the public perception of schools. Finding out required an unprecedented exercise. The Audit Court had a policy of experimenting and testing new technologies, which led to the creation of a web platform, which was complemented and enhanced by a survey conducted across the country.

To carry out the initiative, the Audit Court not only created a website, but also designed a strategy to gather survey responses. The communications department launched a media campaign to spread the word about the website, publicized the survey campaign on national television and thus increased the number of responses. In addition, a social media campaign was launched to raise awareness of the initiative and create a vibrant audit community; that is, a community of experts with practical experience. This was an innovative initiative that required interaction, and the SAI teams engaged in dialogue and responded to questions on social media. In this way, participants provided input and received information in return.

The SAI shared this project with school board—a community active in high schools—and student leaders. In addition, it recorded videos of Audit Court members explaining the initiative, showing the institutional backing and the support of its senior leadership. Similarly, the SAI provided survey respondents with incentives. For example, a mini tablet was raffled among those who provided their email address on the platform when completing the survey.

The SAI was able to assess public impressions of the state of the country's schools. This was possible through dedicating time, resources, connecting SAI staff with the right people, and building a strong team.

Case 26: Cuidemos Panamá Solidario Application of Panama's SAI

I) DESCRIPTION

The Office of the Comptroller General of the Republic of Panama (CGR) developed an application and web platform called Cuidemos Panamá Solidario for citizens to voluntarily submit complaints as part of a social audit program in partnership with a CSO on the distribution of food and aid during COVID-19. Through this digital application, the CGR followed up on the complaints submitted by the national coordinators of the Episcopal Conference of Panama on the delivery of resources to the affected population (i.e., vulnerable communities that experienced the greatest hardship due to the pandemic).

To audit the Panama Solidarity Plan, which consisted of providing grants, food baskets, and digital vouchers to economically affected people, the CGR and the Commission for Justice and Peace of the Episcopal Conference (CJP) signed a cooperation and support agreement in April 2020, formalizing the audit plan. The main purpose of the agreement was to make

citizens aware of the importance of monitoring public resources in order to improve the outcomes and transparency of the program.

Based on the terms of the agreement, the CGR provided the CJP with the necessary tools to carry out the agreed activity, such as badges, transportation, food, and any other logistical support necessary for conducting the audit exercise successfully. The CJP undertook to implement the initiatives co-organized with volunteers, professionals, and stakeholders in order to guarantee access to the goods and services by the citizens who were the most affected by the health crisis. The CJP set up teams of volunteer professionals in the dioceses and designated provincial coordinators to draw up action plans to ensure citizen oversight in accordance with the law.

To coordinate the implementation of the social audit, both institutions designated a liaison unit responsible for the planning, implementation, and evaluation of the activities. On operational matters, the CJP collected information in the field through social auditors (overseers) who, based on their own observations or on citizens' complaints, compiled all of the information in a form and forwarded it to the coordinator.

Auditors identified themselves with credentials when accessing the application. In this way, they had the support of the CGR before the authorities and could intervene at will, wherever they chose and in any part of the country without any issues. They carried out field work and interviewed families at random to learn about their impressions of the program.

After having received the information from the social auditors, the provincial coordinator or the Commission Delegate reviewed the complaints, screened them, and forwarded them through the web system Cuidemos Panamá Solidario. Each province had a commission that studied the cases and had the option of choosing from three courses of action: to simply accept the case submitted directly on the CGR website; to verify the issues, if there were any, with the beneficiaries on the ground or over the phone; or to dismiss the case if the complaint was invalid or unfounded.

The SAI's complaints screening unit—specifically, the National Department of Citizen Complaints and General Auditing—then accessed the web system, evaluated the information, and either approved or rejected it. If the complaints were approved, a note signed by the Comptroller General was sent to the coordinator of the Panama Solidarity Plan for his/her acknowledgement and response. If the complaint fell under the jurisdiction of another department of the Comptroller General's Office, it was forwarded by means of a memo. If the complaint was rejected, a detailed reason was provided in the report.

Notably, the Department participated in these processes as it did when receiving complaints, except that in these cases there was also screening, or investigation done by the CJP. The

CJP, based on the agreement signed, forwarded the complaints that met the CGR processing requirements. When a case is entered into the CGR web system, a code is automatically generated, allowing authorized CJP staff and stakeholders to track the process.

II) RESULTS

Of the 454 citizen reports submitted by the CJP in 2020, 147 were uploaded to the Cuidemos Panamá Solidario platform (59 were investigated and closed and 88 are under investigation), while 307 were considered complaints and were resolved over the course of the day. These statistics arise from the financial report prepared by the CJP on the results of the participatory audit in 2020. The audit involved more than 140 social auditors who carried out 278 pro bono field visits covering 45 percent of the townships in the country based on 454 citizen reports on the distribution of food baskets, solidarity grants, and digital vouchers.

The CJP report concluded that the participation project in the audit implementation contributed to improving State actions, minimized potential corruption practices and patronage, and enhanced transparency in the actions of the authorities and officials in charge of the Panama Solidarity Plan. As a result of the audit, the CGR implemented a PAB 2.2 billion corrective plan to update 50,000 beneficiary documents, providing timely solutions to public needs at a fair and reasonable price.

One of the main achievements of this exercise was that the CGR received technical, fiscal, and social auditor support. The social auditors undertook interventions and oversight and took advantage of the logistical support provided by using technology. The CGR cooperated with provincial coordinators in carrying out its work, and the latter gave positive evaluation of their partnership with social auditors.

With the positive results of the social audit, the CGR strengthened its commitment to social auditing, particularly at the local level, through a framework document and a specific agreement on educational and technical cooperation signed on May 20, 2021, between the CGR and the University of Panama. This project was known as the Citizen Participation to Oversee the Implementation of Public Investment Projects with Local Governments. It consists of encouraging participatory auditing of works and projects under construction in 679 townships across the country, helping to better visualize and enhance transparency of the public investment projects executed by local governments through citizen oversight. The initiative opened a space for participation in the CGR and is targeted, in particular, at top students in fields related to auditing and oversight. The objective is to involve these students as counterparts in the projects of the Comptroller's Office.

III) TECHNOLOGY USED

An instrument was created for carrying out audit activities and monitoring complaints. From a CGR dashboard, one can track the information submitted. The dashboard displays in a panel format the total number of food baskets and vouchers delivered. The geo-referenced information is displayed on a map of Panama, allowing users to see the total number of deliveries per province through interactive charts.

For the general public, the CGR developed an interactive microsite that allowed citizens to track their complaints on the plan by providing the date of submission and reference number as well as displaying in aggregate form all the complaints by province, year, and processing status (pending, dismissed, under investigation, or closed). In addition, on the site home page one can check the status of all reported cases in an interactive manner.

IV) CONTEXT

Two weeks after the World Health Organization declared COVID-19 a pandemic on March 11, 2020, the Government of Panama instituted a full, indefinite quarantine. To provide for the basic needs of the most vulnerable population, the government created the Panama Solidarity Plan, with more than 1,300,000 beneficiaries.

A COVID-19 committee was created within the CGR to take preventive measures in its audit work, and a protocol was adopted to ensure occupational health and hygiene. The protocol stated, among other things, that vulnerable staff should be transferred to lower-risk offices or telecommute.

The CGR launched a social audit called Cuidemos Panamá Solidario to educate the citizens on the importance of monitoring public resources and to allow for effective participation through oversight in the delivery of food baskets, solidarity grants, and digital vouchers to the communities. The call to participation was successful in the early stages of the pandemic. The CGR highlights that there was a positive response from the leaders of the Episcopal Conference who expressed their intention to support the program. Two key factors were that the Church had a presence throughout the country and that the president of the Episcopal Conference was actively involved throughout the participation, even carrying out the delivery activities.

When the social audit work began, the goal was to build trust and ensure independence of the oversight function in a way similar to how the CGR staff worked. In this sense, it was of strategic importance to ensure freedom to intervene at will whenever the auditors wished to, and to involve them in key processes and discussions such as those held with the technology

team that developed the application, and those with governors or with the Committee. This served to show that the CGR supported the social auditors in the same way they supported its own staff and that there was a genuine intention regarding participation and a steadfast institutional commitment to the exercise of social auditing.

Case 30: Public Information on the Implementation of Audit Recommendations in Lithuania

I) DESCRIPTION

The National Audit Office (NAO) of Lithuania releases information on measures undertaken by audited entities to comply with audit recommendations. **Audit recommendations** are published as part of audit reports on the NAO's website, which has been disclosing the status of implementation of recommendations since 2016. The information on compliance with recommendations issued to auditees during performance audits completed since 2014, which had been internal records, were made public so that anyone could check. The information is shared in various formats, including open data.

The information is displayed on the website in the following ways: there is a table with the date of the audit report, a summary of the recommendations made (in downloadable pdf format, including graphs and figures of interest), and the associated press releases. One can also visit an **interactive microsite** to view in bar charts all the recommendations by topic and by status (implemented, pending implementation, or not implemented). By clicking on the figures, one can see all the recommendations from all the audits and can download the recommendations in open format. The recommendations are grouped by topic, which include environmental protection, energy, culture, information resource management, justice, transportation and communications, agriculture, public administration, security and national defense, physical education and sports, healthcare, foreign affairs, and education, among others.

The microsite replicates information from the NAO's internal system database and is updated daily. The site also includes a search engine with filters, allowing users to find recommendations by audit type, auditee, recommendation implementation status, and timeliness of implementation (e.g., implemented on time or overdue), among other criteria.

Published recommendations include the criteria used for evaluation. The NAO records the changes made as a result of audits and the public resource savings generated. For this

purpose, the NAO maintains communication with the auditees, which must submit plans on how they will comply with the recommendations by the defined deadlines and report in writing to the NAO (digitally, since the NAO has gone paperless). In this regard, the NAO is considering an upgrade so that auditees can upload this information directly into the system. The auditors then approve the plan and publish the recommendations and their status of implementation. In addition, the Planning and Impact Department performs a follow-up: it contacts the auditees on a quarterly basis and updates the information on the microsite.

The NAO submits a biannual report to Parliament, with a summary of the main recommendations made in the audits and the status of their implementation, as well as the biggest challenges in each area. Then, the committees on audit analyze these reports, and the specialized committees on each subject area convene to discuss the status of the recommendations. Parliament meetings are usually attended by ministers and other high-ranking officials to hear explanations on the status of the implementation of the audit recommendations. The reports and the parliamentary discussions thereon regarding issues of public interest attract extensive media coverage.

II) RESULTS

One of the main results of this practice is illustrated by the biannual reports submitted to Parliament. The auditees expressed an interest in demonstrating publicly that they were acting on the recommendations, making this an example of data disclosure policy incentives.

This mechanism strengthens the impact of auditing and coordination with other stakeholders such as Parliament, researchers, and students who are consumers of the information, but there is little involvement of citizens or organizations. As it is a policy focused on open data, activities with greater citizen involvement —for example, hackathons for the community to use and work with the data in the recommendations database— are being considered.

III) TECHNOLOGY USED

The mechanism uses the NAO's internal information system to track the SAI's recommendations, with which the microsite is interfaced to extract the published information. The NAO's internal teams developed the mechanism, which implied a cost-benefit advantage.

IV) CONTEXT

The status of implementation of audit report recommendations has become public information since 2016. At that time, a large gap in the disclosure of open data by the government was identified. In light of this scenario, an audit on open data in the public sector was conducted and a concurrent review was carried out to identify which data could be made public by the institutions on their own. There were considerations to provide public access to the NAO's recommendations database because the information therein was of public interest, not only for the citizens and the audited agencies, but for Parliament in particular. In this way, the results of the audits and the progress towards implementation by the institutions in complying with the NAO's recommendations could be made public.

The head of the NAO, the Auditor General, provided strong support to this initiative, who led by example and released open data on the public sector. The Auditor General prioritized information disclosure over potential risks of making mistakes in the database, while at the same time working to minimize the latter. This disclosure mechanism was included in NAO's 2020 strategic plan.

Political will at high levels was undoubtedly a key factor in implementing this initiative and minimizing risks of resistance within the NAO, which was lower than expected. At the same time, having dedicated resources facilitated the effective implementation of the initiative. On the one hand, the NAO had a consolidated database that included the recommendations made in the audit reports and could be published in open formats. On the other, there was a team capable of spearheading the initiative, including designers as well as communicators and technology teams. These teams were reinforced by the work of the auditors themselves, who were in charge of guaranteeing accurate information on the level of implementation of the recommendations made in the audit reports, minimizing the risk of releasing misinformation.

Case 35: The Contralorito X (formerly Twitter) Account of Chile's CGR

Contralorito is a character created by the CGR in 2016 to foster direct communication with citizens in an informal manner through the animated figure of a blue parrot that fights corruption. The official X (formerly Twitter) account **@ContraloritoCGR** has more than 170,000 followers and aims to support public dissemination of the work of the Comptroller's Office and to bring the agency closer to the citizens.

Contralorito communicates, on the one hand, in a didactic and educational way through images and memes. In this way, it seeks to raise awareness about the integrity and protection of public finances. It warns, for example, that public assets should not be used for private purposes or that patronage should be fought against by pointing out that family allowances are state benefits and do not depend on individuals in charge of their delivery (it is the municipality and not the mayor who is in charge). It also publishes account balances, discloses the number of complaints received, draws attention to data published on the CGR's webpage, and publicizes events organized by the Comptroller's Office, such as webinars and official presentations. The account has also been used to encourage citizen participation, for example, by inviting them to send proposals and then respond to a survey as part of the work to develop the first national anti-corruption strategy.

The account also replicates content from the Comptroller's Office through retweeting but clarifying or highlighting the content retweeted. Generally, it is Contralorito's account that replies to that of the CGR and not the other way around. This is reflected in their taglines: the CGR account describes itself as "Chile's supreme audit institution, autonomous, and constitutionally recognized," and includes the link to its website and email address, while Contralorito's account mentions the Comptroller's Office specifically, identifying the latter as the official account that supports "citizen dissemination and closely follows the work of @Contraloriacl," and includes a link to the CGR website.

A distinguishing feature of the Contralorito account is that its content is usually accompanied by images and cartoons, which attracts more attention and generates more impact on social media. This also promotes interaction and dialogue with followers, leading to specific questions, which are answered as the audience participates. The interactions are not merely in relation to the disseminated report content, but also promote an informal, friendly dialogue on issues such as corruption (for example, by sharing a trending song that hints at crimes, accompanied by an awareness-raising message).

Behind the Contralorito account is a well-known publicist in Chile, who is not a community manager in the traditional sense, but a part of the CGR's push to develop a comprehensive communication strategy to be more relatable to citizens and to professionalize the role of the social media manager. In fact, the account manager between 2018 and 2021 acknowledged that he was summoned by the Comptroller with the proposal of creating **relatable communication for citizens**.

Lastly, the figure Contralorito goes beyond social networks. In official, in-person CGR events, there is a person in a parrot costume, which brings to life to the character known for its interactivity in the virtual world. Contralorito also appears in videos on its eponymous TikTok account, which contain awareness-raising messages on the importance of accountability and democratic norms.

In terms of results, the number of complaints received by the Comptroller's Office increased significantly since 2018 since Contralorito's X (formerly Twitter) account was given greater spotlight.

In summary, the Chilean experience with social media use is unique. On the one hand, it has created a specific profile to address the general public, and has done so successfully, measured not only by the number of followers—which is a lot—but has also brought the CGR closer to the public by handling citizen complaints. On the other hand, Chile's Comptroller Office stood out for its distinctive style—friendly, relaxed, informal, and open to dialogue—which helped enhance its policy.

Case 42: Citizen Audit Monitors at the Office of the Comptroller General of Peru

I) DESCRIPTION

The citizen audit monitors (MCC for short in Spanish) program of Peru's CGR encourages citizen participation in oversight to ensure the proper execution of public works. To do this, the CGR provides forms for citizens to use for collecting information during construction site visits in order to detect potential non-compliance issues in a timely manner.

MCCs are citizen volunteers who carry out social audits of public works, processes, or procedures for procuring public goods, as well as services and interventions involving public resources in the institutions subject to the National Audit System. They verify, for example: **(a)** the presence of a construction foreman or supervisor (whose absence is one of the most frequent problems in the execution of public works); **(b)** the existence of an approved technical dossier with seals, signatures, and approval resolutions; **(c)** the existence of a notarized logbook signed by the foreman or the supervisor; **(d)** presence of construction signage on site; and **(e)** whether there is adequate construction gear compliant with safety guidelines, among others.

The initiative begins with an announcement on social media (open call) and invitations in universities and colleges (closed call) for aspiring citizen auditors. Citizens who meet the requirements of CGR Directive No. 004-2018-CG/DPROCAL are pre-registered as MCC candidates and are enrolled in a national registry.

The requirements to become an MCC include: **(a)** be of Peruvian nationality, with civil capacity and of legal age (18 years old); **(b)** not employed by institutions of the National Audit System or by entities subject to its audit under any modality; **(c)** clean criminal, judicial, or police record, and not subject to criminal proceedings; **(d)** no ineligibility or disqualification by public entities, professional associations, the Supervising Agency of the Government Procurement, and absence from the National Registry of Sanctions involving Dismissal and Removal; **(e)** not have been sanctioned for functional administrative responsibility or for violations in the exercise of governmental oversight; **(f)** not hold political positions or be affiliated with any political organization; **(g)** not belong nor have belonged to groups that support terrorism; and **(h)** reside in the district, province, or department where the call for MCCs takes place, with the address stated in the national identification document considered as valid domicile.

The CGR checks compliance with these requirements prior to training and evaluating candidates for the role of MCCs. Citizens must also pass the training course at the National School of Audit of the Comptroller's Office. Once they pass the course, they are enrolled in the MCC registry and, depending on the demand, they are called on and accredited by the Comptroller's Office to audit public works and contracts in a location near their domicile. The CGR determines the public works and contracts to be audited and defines a timeline of activities. For this purpose, the Comptroller communicates with the audited entities in advance to ensure that the projects are under execution. To perform their tasks, MCCs have accident insurance for visiting construction sites and receive from the CGR a personal protection kit and a bio-protection kit if necessary.

MCCs visit construction sites in three stages as defined in the CGR timeline: during the initial, intermediate, and final stages of construction. MCCs use a series of forms or checklists to collect information during site visits, and they also take photos. They record their observations in the checklists through a mobile application or web portal to keep the Comptroller's Office informed. At the following visit, all the observations made in the previous visit must be remedied (this does not preclude the possibility of new observations arising). A regional coordinator checks the information uploaded by MCCs in the CGR's internal IT system, while officials from the Comptroller's Office conduct visits with the MCCs and prepare their own reports.

The Comptroller's Office reviews the non-compliance issues reported by MCCs and proceeds as appropriate in each case. Specifically, MCCs work with the CGR's Citizen Participation Unit, which reports to the Complaint Evaluation Unit. The latter forwards the information on adverse issues found in the public works to the Complaint Management Unit, which undertakes the corresponding audit (for example, concurrent audits that result in an ex officio guidance report that describes the issues —with supporting evidence— and submits a recommendation to the head of the entity or the project executing unit, indicating

issues to be remedied and the implementation of corrective measures). Lastly, the CGR communicates and publishes audit reports, and the auditees submit an action plan to remedy the non-compliance issues detected.

The CGR recognizes the voluntary participation of MCCs by issuing certificates. It also publishes on its webpage the list of the MCCs selected, including the name, surname, ID number, region, province, and district. For example, for the 2021-2022 period, the CGR selected 2,133 citizen monitors.

II) RESULTS

The program implementation results are encouraging for Peru's Office of the Comptroller. In 2021, more than 16,000 citizen monitors were accredited across all regions of the country, of which 80 percent were youth between 18 and 33 years old and 75 percent were either studying or working.

Between 2018 and July 2019, the MCCs visited 562 construction sites, representing works of more than S/1.5 billion (around US$400 million), and detected 875 noncompliance issues (Mendiburu, 2020). These include the absence of the construction supervisor or foreman, technical defects, noncompliance with occupational health and safety regulations, poor construction quality, and even missing contract execution deadlines, which resulted in two fines. All this was documented through 562 site visit reports prepared by the MCCs, which resulted in a CGR audit.

Between 2018 and 2020, the number of fines applied based on reports from the MCCs declined: while in the second half of 2018 (when the program started) fines approached S/150,000 (around US$40,000), in 2019 they exceeded S/1 million (around US$260,000); in 2020 no fines were applied. Notably, it was the project executing unit that fined the contractor (instead of making additional payments to the latter, which was the situation before MCC involvement).

The mechanism identified irregularities early on and allowed the SAI to take immediate preventive and corrective actions. This reduced the workload regarding complaints in these areas.

Working in coordination with citizens posed an enormous logistical and economic challenge for the Comptroller's Office, but at the same time it yielded immediate results that benefited the public directly. The large number of noncompliance issues reported by the MCCs made a substantial contribution to the National Audit System, even triggering other audits as a result of MCC interventions. Likewise, the Comptroller's Office recognized that the risks identified

by the MCCs also served as input for improving the regulatory framework on public work execution, since the issues identified were recurrent and jeopardized project management in terms of efficiency, effectiveness, quality, and regulatory compliance.

Beyond the fact that not all citizen reports resulted in fines, the most important aspect of the program for the CGR was to warn the people in charge of the public works that they were being audited so they were made aware of public scrutiny.

Since the COVID-19 emergency, the program switched to remote oversight: online announcements were made, training sessions were conducted online, and a remote oversight operation was conducted, which focused on local government programs executing the budget for direct procurement of food baskets for families in need. More than 19,000 MCC applications were received from citizens, more than 8,600 candidates were trained, and 7,159 auditors accredited. The MCCs carried out remote oversight over the registration and monitoring of procurements using central government funds transferred to local governments. To this end, the MCCs were trained on accessing the public procurement information systems and were taught how to use each link to find certain documents required for registration and publication by local governments. The audit focused on the quality of the information required of local governments in registering the procurement of basic food baskets; 590 entities were audited, 330 non-compliance issues were identified, and 260 audit reports were submitted (ex officio guidance based on citizen reports) by the CGR's Complaints Management Unit. The outcomes of this exercise showed the impact that virtual and technology-enabled participation in the oversight of public works could have (MCCs maintained contact with the CGR via a web platform and a mobile application developed by the CGR).

III) TECHNOLOGY USED

A mobile application was developed for monitors to report the information gathered at construction sites to the Comptroller's Office, and for sharing photos and videos. The MCCs recorded their observations on their mobile phones or on the web portal. Each response had a photo attached as evidence. The information reached the CGR system in real time and was managed by staff who checked that each non-compliance issue raised was backed up with evidence, as this would serve as the basis for mandating corrective actions. At the same time, the MCCs were trained on how to use the public procurement information systems.

IV) CONTEXT

In 2017, the El Niño phenomenon caused heavy rains, river swells, and flooding in Peru, especially in the northern part of the country. The government launched an infrastructure reconstruction initiative, called Reconstruction with Changes, which comprised more than 20,000 works in 13 of the country's 24 regions. Due to the considerable amount of public resources involved—initial estimates exceeded S/19 billion—the Comptroller's Office developed mechanisms to oversee the investment execution. This was particularly relevant both because of the amount, representing a large part of the public budget, and because of corruption cases reported in the country.

 Against this backdrop, the Comptroller's Office launched the Citizen Audit Monitor program—better known as the MCC program—within the Reconstruction with Changes initiative in 2018. Currently, the MCC program actively audits public works, financed by Reconstruction with Changes and other funding sources. The MCC program was institutionalized by the CGR through Directive No. 004-2018-CF/ DPROCAL on the voluntary participation of citizen audit monitors in the Reconstruction with Changes initiative of February 2019.

One of the most challenging aspects of the initiative was to ensure the safety of citizens in construction site visits. To do so, citizens were provided with personal protection kits and a personal accident insurance policy, and the visits were coordinated with the Peruvian National Police. To date, no safety issues have been reported.

Another challenge was to make the call to participation more accessible to citizens. To do so, the CGR sought to use simple, non-technical language and accessible communication. The CGR also publicized the call on social media on a local level and made announcements by regions where the CGR trained MCCs.

Among the success factors of the program, the CGR recognizes the support and political will of the authorities to move ahead with the program steadily and adapt it to evolving needs, as well the expansion of the competencies related to citizen participation in order to develop audit services.

Case 45: The Budget Monitor of the State Audit Office of Georgia

I) DESCRIPTION

The Budget Monitor (**https://budgetmonitor.ge/en**) of the State Audit Office of Georgia (SAOG) is a platform for visualizing budget information and for two-way communication with citizens. The website brings together information from various sources, including revenues and expenditures of national and municipal government agencies, updates in budget execution, public debt, procurement and contracting, as well as audit findings on various government programs and agencies.

In addition to consolidating data from various types of government agencies and providing comprehensive budget information (including 100 audit reports per year, expenditure information on more than 60 public agencies, budget information of 76 municipalities, and information on nearly 400 programs and subprograms), the Budget Monitor allows for identifying irregularities or gaps in the management of public finances, revealing corruption-related risks and minimizing them, and involving citizens in audit planning.

The Budget Monitor has two main functions: as a data visualization tool and as a two-way communication channel with users (the Citizen Page). On the former, the Monitor presents complex information often scattered across different official websites in a simple and easy-to-understand language for a non-specialist audience through data analysis and visualization. For example, the Budget Monitor features figures and infographics and allows for filtering, comparing, and exporting the data.

On the other hand, the citizen participation component of the Budget Monitor allows users to: (a) report poor performance of state programs or agencies with the objective of suggesting future audits; (b) report potential corruption risks; and (c) identify priority areas for audits. The last function (c) involves grouping audit subject matters (e.g., science and education, agriculture, health and social security, infrastructure projects and programs, among others.) and voting on the priority to be assigned to each. The two other functions (a and b) provide forms to be filled out by citizens. When completing a form, one is required to identify the problem or area at risk, describe the facts, attach supporting documentation, and provide personal contact information.

Each request is given a reference number to facilitate status tracking. SAOG analyzes the requests and applies a risk-based methodology to determine whether to include them in the annual audit plan (for the current or coming year). Citizens are notified of the acceptance or rejection of their request and are informed of the start and end times of the audit if their request is included in the annual plan.

II) RESULTS

Since its launch, the Budget Monitor has attracted more than 20,000 active users. In 2018, 10 percent of the audits performed by SAOG were conducted based on citizen requests. Among the audit topics were social and economic issues, such as public procurement risks in several public institutions; gaps in the social rehabilitation and childcare program; and expenditures of funds for disaster victims. The auditees have taken corrective actions based on the recommendations made.

Notably, the Budget Monitor, as an initiative in transparency and participation, has been recognized by various international organizations. It was included among the three outstanding commitments of Georgia's Third Action Plan in the Open Government Partnership. It was one of the three initiatives that received the 2017 GIFT Public Participation in Fiscal Policy and Budget Making Award. It was recognized as a valuable tool by members of parliament, organizations such as Transparency International, and various media outlets.

III) TECHNOLOGY USED

The Budget Monitor is a web-based platform that draws information from various public databases and applies data analysis and visualization tools. The Citizen Page section provides request submission forms and a status tracking function.

The SAOG commissioned a technology provider to develop a platform. The vender was also responsible for training SAOG staff and providing post-implementation support. The vender partnered with SAOG and adopted a user-centered approach, with consultations and testing of prototypes and beta versions.

SAOG was responsible for regular maintenance and updates to the platform, which involved nominal costs borne by the institution. External assistance was sought only when new development was required, such as adding new modules.

IV) CONTEXT

Although the SAOG does not have a legal mandate to involve citizens and external stakeholders in the audit process, it included citizen participation as one of the objectives of its institutional strategy, in line with international auditing standards, particularly ISSAI 12 on the value and benefit of SAIs.

Georgia was one of the first countries to join the Open Government Partnership, and SAOG was one of the public institutions that came on board. In fact, the Budget Monitor was developed as part of the commitments in the 2016-2017 Action Plan.

The original idea for the Budget Monitor came from the SAOG, while its content and features were designed in partnership with multiple stakeholders. The work included a survey to gauge citizen needs and demands. In addition, SAOG set up an advisory group of 14 civil society organizations with expertise in public finance issues and held consultation meetings with different stakeholders, including Parliament members, municipalities, media outlets, and citizens.

Based on the outcomes achieved in recent years, several success factors were identified. In addition to financial assistance from the World Bank and the technical know-how of the SAOG staff, a key factor was the will and conviction that the project could bring about real change and make a difference through substantial efforts. In addition, clear objectives were established, along with a pre-established action plan formulated with a common goal in mind. Similarly, the program prioritized communication with third parties, and sought to maintain ongoing dialogue with stakeholders to meet their needs and provide useful information in order to encourage their involvement. Lastly, it was essential to have an institutional framework to ensure the sustainability of the project: the SAOG made a point to establish a formal framework defining the roles and responsibilities of SAOG staff to ensure that data analysis, review, and updates were done in a timely manner. The SAOG created an operational manual that defined the roles, procedures, and timelines for handling citizen requests received through the Budget Monitor.

When the Budget Monitor was launched, there was little citizen participation due to lack of information about the tool and its features. In response, the SAOG conducted awareness campaigns, recording videoclips, and organizing meetings with stakeholders across the country to highlight the usefulness and importance of the Monitor to improving service delivery and integrity. As a result, the Budget Monitor saw an increase in the number of users and requests, although the SAOG still found it challenging to educate citizens on budget issues.