

SUPREME AUDIT INSTITUTIONS IN LATIN AMERICA

Report on Transparency, Participation and Accountability



INICIATIVA TPA



INICIATIVA TPA

TRANSPARENCIA

PARTICIPACIÓN CIUDADANA

ACCOUNTABILITY

en Entidades de Fiscalización Superior de América Latina

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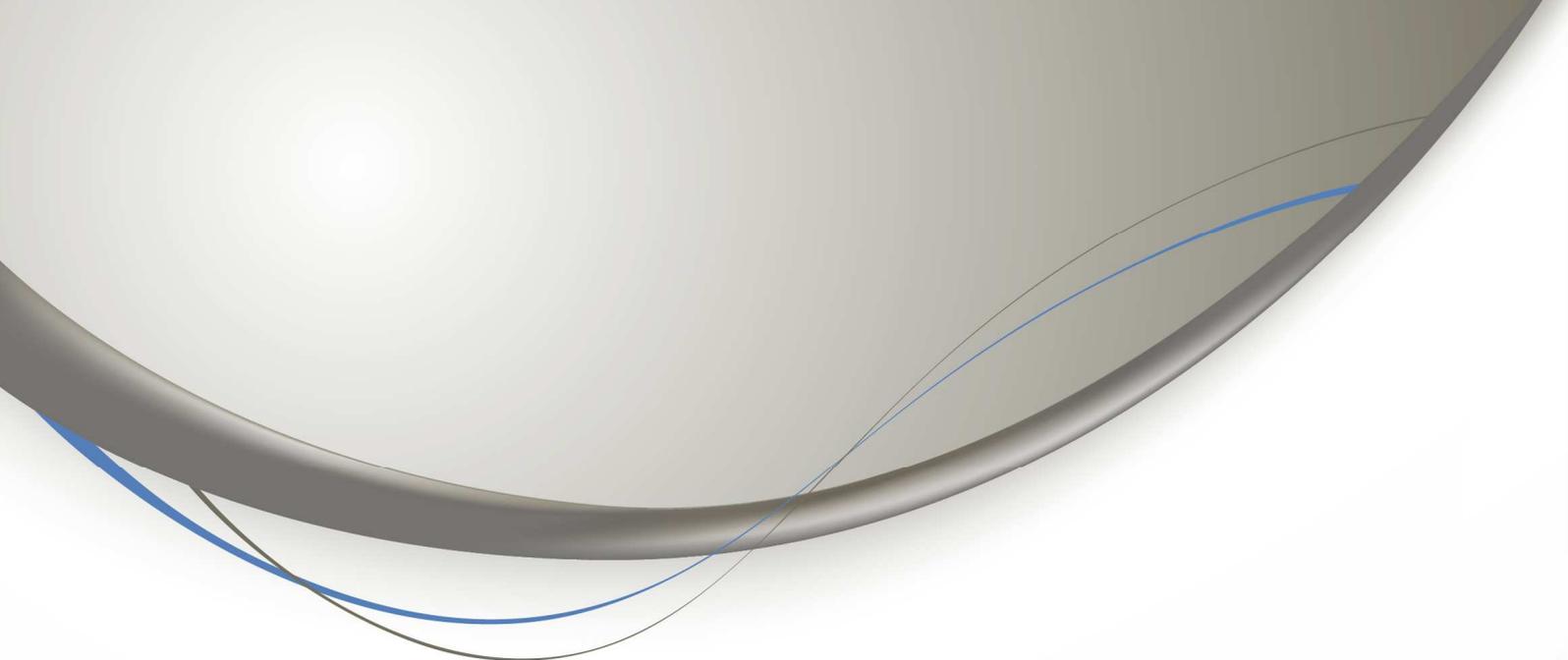
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FOREWORD

The TPA INITIATIVE is a regional project promoting the adoption of practices in Transparency, Participation and Accountability (TPA) in the Supreme Audit Institutions (SAIs) in Latin America, with the aim of strengthening their capabilities and their impact in exercising public oversight. The INITIATIVE was started in the middle of 2010 under the coordination of the *Asociación Civil por la Igualdad y la Justicia* (ACIJ) from Argentina, with the support of the World Bank Institute and the Open Society Institute. Around 17 recognized organizations from 13 countries are currently participating in the INITIATIVE along with academics and SAI's officials.

The TPA INITIATIVE aims to create opportunities of cooperation between the SAIs and other actors interested in public oversight (civil society organizations, academics, the media) for the generation of knowledge, dissemination of best practices, exchange of experiences, production of common indicators and standards and the development of joint activities to push this agenda in the region.

The role of external oversight in modern constitutional democracies in the region has increased in relevance over the last few years, which is evidenced through several facts: a) most countries have provided their SAI with constitutional recognition and guarantees, b)

international financial institutions have entrusted SAIs with monitoring the implementation of their assistance, c) the progressive consolidation of democratic institutions has created relative stability in the organizational development of the SAIs, and d) the media has broadened its knowledge and understanding of the role of these entities.

However, the SAIs in the region have still not displayed the full potential and effectiveness of their action, while there is a notable difference in conditions and standards of functioning among the institutions of each country. In some cases, conditions relating to political independence and economic autonomy of the SAI are inadequate for carrying out their work effectively. It can also be seen that in many countries, the final beneficiaries of government accountability –the general public– still do not see these agencies as key institutional actors in promoting the better management of community resources.

In the last few years, a variety of international efforts have been made to promote dynamics of greater openness in SAIs and better practices of transparency and accountability in their action. This helps to reinforce their institutional capabilities and strengthen the impact of oversight. In this sense, both the *Organization of Latin American and Caribbean*

Supreme Audit Institutions (OLACEFS) and the International Organization of Supreme Audit Institutions (INTOSAI) have promoted important initiatives through their commissions and specific committees. A recent milestone in the regional sphere is the adoption in 2009 of the *Declaration of Asuncion* relating to *Principles of Accountability*, whose text was developed within the *Accountability Commission* (CTRC) in OLACEFS, and which highlights the importance of active citizen participation as an integral part of the oversight system. This year, the regional organization also approved the creation of the *Citizen Participation Commission (CPC)*, whose mission is to promote the use of mechanisms for participation in SAIs in the region. Along the same lines, the 21st Symposium NU/INTOSAI 2011 will deal

with "*Effective Practices in cooperation between the SAIs and the public to increase public accountability*".

On a domestic level, some SAIs in Latin America have been developing practices and mechanisms in TPA, which shows the opportunities and possibilities that exist for progress in this agenda despite the difficulties and barriers that could be faced. In the same way, Civil Society Organizations have also increased their knowledge and use of the work of the SAIs.

Therefore, the favorable conditions that exist should be exploited, through shared efforts by SAIs and Civil Society to strengthen external monitoring in the region. The TPA INITIATIVE is one of these efforts and is open to contributions from all those interested in supporting this valuable agenda.

INTRODUCTION

This current report on *Transparency, Participation and Accountability in Supreme Audit Institutions in Latin America* is a collective product of the TPA INITIATIVE.

The study contains a review and analysis of the state of progress of SAIs in the region around the implementation of policies on transparency, citizen participation and accountability within their own organization and institutional structure.

The report also offers a catalogue of practices which have already been adopted by SAIs of the region and are available to other institutions willing to improve their performance, benefit from cooperation with civil society and enhance their institutional capacity.

The document is organized into three sections: Transparency, Citizen Participation and Accountability. Under each section a variety of practices are analyzed, including: a) a general description of the practice (concept, characteristics and fundamental rules), b) an evaluation of the level of presence and development of the practice in the region and, c) a series of case studies.

For the selection of case studies, the following criteria were taken into account:

- *Innovation*. Their ability to solve traditional problems through innovative methods, which add value to the procedures guiding the activities of the SAIs
- *Sustainability*: Their ability to be institutionalized and develop over time
- *Replicability*. Their ability to develop obtaining similar results in other SAIs with similar conditions
- *Inclusiveness*. Their ability to include the public in the process of implementation.

This report is the result of a collective effort aiming at generating public knowledge and raising awareness on the role of SAIs within the system of public accountability. Its conclusions could certainly be used as the base for further investigation on the matter.

METHODOLOGY

The methodology for preparing this report included participation and exchange of experiences among several actors through the process of investigation and analysis of results, with the objective of enriching the content of the report and ensuring a high level of consensus on its conclusions. Also the data released in the report was corroborated by multiple sources to guarantee maximum accuracy and thoroughness of the content.

The study included three stages: I) Research, II) Preparation of the report and III) Revision and final editing

I) Research

The principal tool for gathering specific information concerning the implementation of TPA practices of SAI in the region was a pre-designed questionnaire. The preparation of this questionnaire benefited from the advice of the academic consultant Enrique Peruzzotti. Additionally, the instrument was validated by consultations with SAI officials from different countries, and with experts from organizations such as IBP and Fundar. Special care was taken with the categories and the language used, so as to ensure that the questions were understood by all recipients in the region. The questionnaire had 36 questions,

containing quantitative and qualitative variables, prioritizing the latter, through a combination of multiple choice and open ended questions. The organizations of the INITIATIVE, some officials from SAIs, as well as specialists and members from workers unions from different countries all responded to the questionnaire.

The process of information gathering was also integrated with various bibliographical and institutional sources, many of which are available on the INITIATIVE's website. These sources include:

- i. Documents on standards, papers and technical reports issued by international organizations of SAI (OLACEFS, OCCEFS, INTOSAI).
- ii. Academic investigations and publications on the subject of external oversight
- iii. Results of investigations carried out by OLACEFS and INTOSAI commissions from information provided by the SAIs themselves
- iv. Management reports produced by the SAIs
- v. Regulatory instruments, of local and international character
- vi. Institutional websites.

- vii. Results of indicators such as the Latin American Index on Budgetary Transparency and the Open Budget Index.

II) Preparation of the report

A matrix to process the information was prepared. This allowed the data to be systematized according to different variables (the practice analyzed, country, source, etc) and to undertake a comparative analysis of the results, to come to a general conclusion and to identify innovative case studies. During the editing of the report, additional consultations were carried out, by telephone, email and video-conferencing with the

persons who responded to the questionnaire and with new stakeholders. The aim was to complement or clarify information received from the questionnaires or secondary sources, to corroborate data and to broaden knowledge on certain specific questions.

III) Revision and final editing

The first draft of the report was disseminated to all members of the TPA INITIATIVE and officials in SAIs for their observations and comments. The final version was improved as a result of these corrections and additions.

TRANSPARENCY

INTRODUCTION

In the context of the consolidation of democracy in the continent, efforts to modernize the State have gone hand in hand with increased openness in the way public bodies work. The design and implementation of policies regarding transparency has been a major part of this trend. However, despite this positive step, there is still a long way to go.

Supreme Audit Institutions play a fundamental role in the governmental accountability system, and for this reason, their monitoring work need to be accessible to citizens. Unfortunately, auditing agencies are seen as technical bodies and their work is seen to be only relevant to other technical agencies. There are few countries where auditing agencies are perceived to be producers of valuable government information and whose activities affect citizens directly.

Transparency policies, in origin and in effective practice, are related to information management and public access to information on government actions.

In this section, we will analyze the mechanisms and practices developed by auditing entities to make available to the public (the citizenry, non-governmental organizations and other civil organizations, journalists, researchers, etc.) information on institutional functioning and the results of their monitoring tasks.

The obligation to publicly disclose information held by auditing entities is founded on the principle of publicity of State's acts and extends to all State bodies. This principle is especially relevant to auditing entities, given their particular institutional role as oversight agencies, with legal and technical capacity to access and process complex information on the Administration's performance and the use of public resources.



The Declaration of Asuncion on Principles of Accountability, adopted by OLACEFS in 2009, establishes that publicity of State activities is a fundamental premise of transparency. Therefore, in order to comply with accountability duties and achieve adequate dissemination to interested actors, the information provided by auditing agencies must be reliable, relevant, clear, comprehensible, complete, measurable, verifiable, timely, useful, public and available to citizens via different methods of communication.

It should be borne in mind that some institutional limitations also affect the potential for transparent management of SAIs (lack of independence or autonomy, diminished capabilities, lack of resources, etc.)¹.

In this sense, it is not by chance that the institutionally strong auditing entities are the ones that show better transparency levels. On the other hand, the development of transparency policies within the auditing agencies also contributes to the strengthening of their monitoring capacities and legitimizes their functioning. The impact on improving the functioning of the State is greater when the auditing entity makes the results of its work publicly available. Government auditing constitutes a highly valuable tool for many social actors who can use it as a mechanism for demanding government accountability.

¹ For more information about the institutional determinants of auditing agencies' success, see Santiso, Carlos, *The Political Economy of Government Auditing: Financial Governance and the Rule of Law in Latin America and Beyond*. Routledge Cavendish, 2009. See also Santiso, Carlos, *Eyes wide shut? The politics of autonomous audit agencies in emerging economies*, available at <http://iniciativatpa.wordpress.com/biblioteca/>.

TRANSPARENCY PRACTICES IN LATIN AMERICAN SAIs

In this section, the following elements of Supreme Audit Institutions will be analyzed: I) public access to information held by the SAI; II) implementation of an active policy of communication; III) publication and dissemination of audit reports; IV) transparency in the use of resources of the SAI; V) transparency in bidding and contracts of the SAI; VI) publication of SAI's personnel list including positions, salaries and

contact information; and VI) publication of the sworn declarations of goods and previous professional relationships of the functionaries of the SAI.

In each case we will a) describe the main characteristics of the practice, b) describe how well the SAIs in the region are adhering to the practices, and c) review some notable and innovative experiences in the region.

I. PUBLIC ACCESS TO INFORMATION HELD BY THE SAI

DESCRIPTION

As previously mentioned, publicity of all State activity is one of the essential principles of a republican system. Access to that information is a fundamental right acknowledged by the main international human rights instruments and by the constitutions of many Latin American countries. However, the mere constitutional or international recognition of this right is not sufficient to guarantee its real and effective exercise. In many cases, the lack of legal regulations establishing specific procedures with clear rules and remedies in case of infringement threatens the exercise of the right.

Rules on access to information vary from country to country, but the basic principle is that all information in the hands of a public entity is public, and therefore, accessible to anyone, except if the information is expressly reserved for one of the reasons permitted by law.

The situation in historically less-visible public bodies which are not used to being held accountable for their activities –such as SAIs– is even more worrisome than that of other state agencies which are more exposed to the public. The fact that the public sees SAIs as mere administrative extensions of the government, rather than as a key part of the oversight system, contributes to SAIs' lack of openness. Consequently, while a great number of actors could be taking advantage of SAIs' work (including anticorruption agencies, public prosecutor offices, civil society organizations, journalists, and citizens), they rarely do so. Furthermore, when they do try to take advantage of information produced by SAIs, they may have difficulty accessing the information they seek.

Public access to information held by SAIs is a necessary condition for transparent government administration. Unfortunately, it is common for many to encounter barriers when trying to access public governmental information. Sometimes, SAIs deny information simply due to lack of goodwill to make it available. Other reasons are: a) the SAI is unaware of its obligation to provide public information; b) the SAI has a culture of secrecy because it is not accustomed to communicating with the public; c) the SAI fears handing over sensitive information; d) the SAI lacks an office specially dedicated to processing requests for information; or e) the SAI has a high level of bureaucracy which makes the existing procedures extremely inefficient. As a

consequence, the citizen is denied access to information, receives incomplete information, or faces long delays after cumbersome administrative or even judicial proceedings.

SAIs must ensure access and public availability of the relevant information they produce, which consists of audit reports. But SAIs also must provide information about their organizational structure, functions and responsibilities; the normative framework governing their activity; the planning of their activities; the accomplishments of their objectives; their employees; their ongoing contracts; the execution of their own budget, etc.

Depending on the institutional design of a country's SAI, general freedom of information laws might apply directly to the SAI. In other cases, the freedom of information laws might require prior formal SAI commitment of compliance, or the adoption of internal regulation by the SAI before the production of information becomes mandatory.

EVALUATION

Despite the fact that laws providing for public access to information have a relatively long history, they have advanced considerably in the last decade.

The OAS (Organization of American States) has had a fundamental role in promoting the adoption of specific legislation related to freedom of information access in countries throughout the region. The Model Inter-American Law on Access to Information provides the minimum standards that national legislation should follow.

Currently, several countries of the region have specific laws regarding access to information: Chile (2008), Colombia (1985), Ecuador (2004), El Salvador (2011), Guatemala (2008), Honduras (2006), Mexico (2002), Nicaragua (2007), Panama (2002), Dominican Republic (2004) and Uruguay (2008). In every case, the laws impose obligations on SAIs. Conversely, there are still a number of countries which do not have a law regarding access to information, despite the fact that the majority of them recognize the right in their constitutions (including Argentina, Bolivia, Brazil, Costa Rica, Cuba, Paraguay, and Venezuela). Some countries have laws that regulate the publication by certain entities –generally agencies within the Executive Branch– but these laws often do not comply with the minimum conditions set out in the international standards.

The results of the study show that there is great variety within the region with regard to access to information under the control of SAIs. There are countries at the forefront, with advanced laws and with SAIs that are active in the implementation of transparency policies, and there are other countries where a minimum normative frame necessary to ensure the citizens' access to public information is missing.

The regional experience indicates that the sole existence of a law is not sufficient to guarantee access to public information. The countries with better performance in this regard are those who have a strong oversight authority that is active in the promotion of transparency in different government agencies. In addition, genuine SAI commitment in this area is also necessary. Generally, SAIs that show the highest transparency levels are those with a high level of institutional consolidation, and which are independent and powerful enough that they can carry out their duties. In general terms, SAI compliance with freedom of information obligations falls within three categories: a) countries where it is very difficult to access to public information under SAI control; b) countries where SAIs only provide information to those who request it, and c) countries whose SAIs implement active policies to favor access to public information under their control.

EXAMPLES OF GOOD PRACTICES

MEXICO

Mexico is a good example of a country with institutionalized norms regarding transparency and the access to public information. It was one of the very first countries in the region to adopt a law about the matter² and it has an independent body with significant power: The Federal Institute of Access to Public Information (hereinafter, IFAI, according to the Spanish acronym for *Instituto Federal de Acceso a la Información Pública*)³. The Supreme Audit Office of the Federation (hereinafter, ASF according to the Spanish acronym for *Auditoría Superior de la Federación*) is subject to the law. In 2006, the ASF and the IFAI signed a collaboration agreement aimed at strengthening the mechanisms for access to public information within the scope of the ASF, promoting technical training activities, and developing joint publications, among other objectives. To improve compliance, the ASF created the Committee for Transparency and Access to Information from the Supreme Auditor of the Federation⁴. On its Web Site, the ASF has a section called Transparency Portal, which is periodically updated in order to comply with the obligation to actively publish the public information in its possession. The ASF also created a user guide, which explains how to gain access information from the ASF. In compliance with Section 62 of the Transparency Law, the ASF prepares an annual report, which is presented to the IFAI, which includes information about its fulfillment of its transparency obligations; citizen applications for public information, their results, and response delay; complaints for non-observance of the law, and the resolutions of those complaints; difficulties observed in following the law; a management report prepared by the Transparency Committee; and the ASF's transparency-related objectives for the following year.

It is worth mentioning that, compared with improvements made by other agencies within the Mexican government with respect to compliance with the Access to Information Law, the ASF still has a lot of work to do in improving its own performance⁵. However, the ASF's improvements are notable in relation to other countries in the region.

CHILE

Although it was adopted more recently, Chile also has a freedom of information law, the Transparency and Access to the Public Information Law⁶. One of the most important aspects of this law is the creation of the Transparency Board (*Consejo para la Transparencia*), in charge of guaranteeing that various public bodies properly implement, and comply with, relevant freedom of information rules. With that objective, the Transparency Board and the Comptroller General's Office (CGR), one of the agencies covered by the law, signed a collaboration agreement in which the Transparency Board and the CGR agree to work together on technical advising about access to the public information, technical training activities, and the development of joint publications⁷. The CGR has an Information Access Unit, which handles information access issues. In addition, the entity has a section on its website called *Contraloría Transparente*, and has a section for requesting access to the information. According to the 2010 edition of the Barometer for Access to Public Information developed by Diego Portales University and Adimark, a research company, the CGR is among the

² Federal Law of Transparency and Access to Governmental Public Information, April 30th 2002.

³ www.ifai.org.mx

⁴ Agreement establishing the creation and functioning of the Committee for Transparency and Access to Information from the Supreme Auditor of the Federation, published in the Diario Oficial de la Nación on December, 28th 2006.

⁵ See “*Estudio en Materia de Transparencia de Otros Sujetos Obligados por la Ley Federal de Transparencia y Acceso a la Información Pública Gubernamental*”, conducted by the Economic Research and Teaching Center A.C. (CIDE) for the IFAI, available at http://www.ifai.org.mx/SitiosInteres/estudios#estudio_insti

⁶ Law 20,285, enacted on August 20, 2008.

⁷ Agreement signed on June 3rd 2009. See the management report of the Comptroller General, called “*Cuenta Pública 2009*,” available on the Comptroller's website.

six best Chilean agencies in terms of transparency⁸. The ranking is based on a study of public perception, which measures variables like trustworthiness and precision of the information provided, the agency's willingness to provide it, and the timeliness of delivery.

II. IMPLEMENTATION OF AN ACTIVE POLICY OF COMMUNICATION

DESCRIPTION

The transparency obligation of Supreme Audit Institutions does not end with the delivery of information requested by citizens who, in general, do not understand the role that SAIs play and the work that they do. To guarantee the effectiveness of the SAI's publicity efforts, they must adopt active information diffusion policies.

At minimum, SAIs must have websites by which they can communicate with citizens. This website must make available information related to the functions and activities of the SAI. Comparative law regarding the access to information demands that subjects of the law automatically publish, at least, up-to-date basic information on their websites in order to increase transparency. In this sense, Principle 2 of the Principles of Transparency and Accountability of INTOSAI – ISSAI 20 – establishes that SAIs should make publicly available their mandate, their missions, organization, strategy and relationships with various stakeholders, including legislative bodies and executive authorities.

However, the website should not be conceived as an information depository, but rather as a tool for communicating with the public, both specialists and ordinary citizens interested in obtaining information about the work of the SAI. It is important that all relevant information not only be available but also easily accessible, that the website be interactive and have a user-friendly design, that it is kept up-to-date, that it has effective internal search capabilities, and that it provides ways to contact the SAI.

It is also important that SAIs publish on institutional information on their websites, such as: organizational structure; functions and responsibilities; organizational chart and contact information for the relevant areas; applicable normative framework; projects and their objectives; information about the SAI's staff, hiring, and budget; annual management reports; actions taken and administrative decisions adopted; plans for future projects; and the agenda of the institution's main authorities, with their scheduled meetings.

The most important information that must be available to the public is that related to substantive audit activity, which is the principal function of the SAI. This includes not only the results of every completed audit, which will be discussed later, but also the audit plans approved by the entity for a determined period (generally a year) stating which bodies or government programs will be evaluated and which particular aspects will be audited. Publishing information about planned audits improves the participation of relevant institutional actors, including legislators, parliamentary commissions, monitoring bodies, citizen groups, and civil society organizations, which are often in good positions to propose specific points or provide useful information for the audit. For example, an association dedicated to fighting against AIDS, knowing that the SAI has decided to conduct a management audit of a Health Ministry program to care for people with AIDS, could provide information about how the program worked in certain geographic areas or

⁸ See *Barómetro de Acceso a la Información Pública 2010*, Diego Portales University and Adimark, available at http://www.prensafcl.udp.cl/resultados_barometro2010.pdf

in certain health care clinics, or could suggest that the SAI look into whether certain contracts (such as with a laboratory that has provided a poor quality drug) met proper contracting requirements.

On the other hand, even though the SAI's website might be its main method of effective communication, there are also other tools and channels which SAIs can use to spread information in order to have a greater impact and allow the public to better take advantage of its work. Spreading relevant information through the media (television, radio, newspapers) is the most effective way to reach the population at large. Other methods include electronic newsletters sent to interested people, public hearings, publications discussing the results of the SAI's monitoring activity, etc.

It is important that SAIs create offices specifically charged with designing and implementing institutional communication policies, with the aim of increasing transparency in SAI management, and which also implement strategies to optimize the impact of their work and, in that way, to improve the effectiveness of their own institutional monitoring activities.

EVALUATION

Different SAIs throughout the region place a greater or lesser emphasis on communication with the public, and have more or less developed methods of communication with the public. Whereas some SAIs consider institutional communication to be one of their strategic objectives to increase the impact of their work, others barely comply with the minimum obligations and standards of transparency by publishing basic information on their websites.

Although all the SAIs in the region have websites, the quality of them varies from one entity to another in areas such as design, functionality, interactivity, friendliness, ease of use, quantity of available information, availability of up-to-date information, and so on. Some examples of good webpages are those of the SAIs in Brazil, Chile, Colombia and Ecuador.

In some cases, the information available on the website is limited to the SAI's structure and responsibilities, legal framework, authorities and a few reports. Some countries have information access laws that require the State, including SAIs, to publish specific information (active transparency obligations). This is the case of Chile, Ecuador, Guatemala, Honduras, Mexico, Panama, Peru, and the Dominican Republic. The information that each of these SAIs publish differs based on the requirements set out in that country's law but, in most cases, it includes general information regarding the SAI's work, such as the relevant regulations; the SAI's structure and other organizational information; contact information for each division within the SAI; and information regarding planning, management, staff, hiring, budget, decisions made, and scheduled activities. The case of Ecuador⁹ is remarkable for the quantity and quality of information it publishes to comply with the Ecuadorian Transparency Law. In addition, Chile¹⁰ and Peru¹¹ are worth mentioning for the interactive, attractive and easy-to-use applications on their websites. The site of the Comptroller's Office of Peru even has a section on the access to information for visually handicapped people¹².

⁹ See the Comptroller General of Ecuador website, http://www.contraloroa.gov.ec/ley_de_transparencia.asp.

¹⁰ See the Comptroller General of Chile website,

<http://www.contraloria.cl/NewPortal2/portal2/ShowProperty/BEA%20Repository/portalCGR/CGRTransparente/transparenciaCGR>.

¹¹ See the Comptroller General of Peru website, <http://apps.contraloria.gob.pe/transparencia/>

¹² See <http://www.contraloria.gob.pe/wps/portal/portalcgr>

When the SAI is presided by a collegial body, other information related to public meetings should also be published, including the agenda, the minutes, proceedings and the decisions adopted at each meeting. Two examples of SAIs that comply with these requirements are the Court of Auditors of Brazil¹³ and the Auditor General of Argentina¹⁴. In addition, the Court of Auditors of Uruguay has a website which, although rather modest compared to the other two, has put into practice a search engine which allows users to browse the institution's resolution database on a number of different criteria¹⁵.

As for the information on planned audits, a few SAIs publish their annual audit plan, with detail on every organism or program to be audited during the term. For example, the SAI of Ecuador publishes on its website a significant amount of information on planned audits for the current year, with statistical data and descriptions of every planned audit, methods, and dates of execution¹⁶. The SAI of Colombia offers a key-word search feature that provides basic information about general auditing plans¹⁷. The website of the Auditor General's Office of Argentina provides an up-to-date list of audits currently being conducted¹⁸.

Almost all of the SAIs in the study publish news on their institutional activities, and the majority of them have a section of their website to that end. The news content, however, is usually limited to institutional activities carried out by the SAI, and the information provided is often limited, incomplete, and out of date.

One useful transparency tool is that implemented by the CGR of Chile, which publishes the Comptroller's schedule on its website, detailing the hearings the Comptroller carries out each day¹⁹.

Some SAIs produce and publish news through electronic bulletins and other means somewhat regularly. Others also have a section on their website where they post news articles related to the SAI that have been published in newspapers or broadcasted on the radio and television. SAIs in Brazil²⁰, Colombia²¹ and Mexico²² have developed institutional programs that are broadcast on television, and they post these videos on their respective websites.

However, very few SAIs have an active and comprehensive communication policy that includes production and publication of relevant information on public monitoring, of the use of press conferences to raise awareness of important findings, sustained presence in the media, use of audiovisual media and new technologies, social networks, and other tools.

¹³ See the Court of Auditors of Brazil website, <http://portal2.tcu.gov.br/portal/page/portal/TCU/sessoes/pautas>

¹⁴ See the Auditor General of Argentina website, http://www.agn.gov.ar/n_actas_colegio.htm

¹⁵ See the Court of Auditors of Uruguay website, <http://www.tcr.gub.uy/resoluciones/index.htm>

¹⁶ See the Comptroller General of Ecuador website, http://www.contraloria.gob.ec/ley_de_transparencia_detalle_plan.asp

¹⁷ See the Comptroller General of Colombia website, <http://www.contraloriagen.gov.co/web/guest/plan-general-de-auditoria-pga>

¹⁸ See the Auditor General of Argentina website, http://www.agn.gov.ar/n_aud-curso.htm

¹⁹ See Comptroller General of Chile website,

<http://www.contraloria.cl/NewPortal2/portal2/ShowProperty/BEA%20Repository/Portal/Actualidad/Agendas/Contralor/2011/Abril2011.html>

²⁰ "TCU Cidadão" and "TCU em Ação" programs. See <http://portal2.tcu.gov.br/portal/page/portal/TCU/imprensa>

²¹ "Mesa de control" program. See <http://www.contraloriagen.gov.co/web/guest/mesa-de-control>

²² "Pesos y contrapesos" program. See http://www.asf.gob.mx/cs_09.html

EXAMPLES OF GOOD PRACTICES

BRAZIL

One SAI that has adopted a strong communication strategy is the Court of Auditors of Brazil. Its website is among the most complete, interactive and user friendly²³. Its design is clear, information is well organized based on the needs of visitors to the site, and it has a specific search tool for each section. The Court of Auditors publishes extensive information about its legal framework, the qualifications of its officials, an organizational chart with contact information for each division and the people in charge, a list of personnel and the SAI's compensation structure, bidding and purchases, strategic planning, and other information. It also has specific sections regarding Court sessions and case law, with helpful search engines. In addition to its web site, the Court of Auditors has its own news agency, which is in charge of implementing citizen-oriented communication strategies including publications, radio and TV programs, a YouTube channel and social networking services such as Twitter. For its part, the Editorial department is in charge of publishing a magazine, newsletters and educational materials, methods by which the Court of Auditors disseminates its activities and the results of its auditing work.

COSTA RICA

The SAI of Costa Rica has developed a public information system that is widely used by the media, legislators, legal advisers, and social and professional organizations. The website also makes available a variety of documents²⁴ related to auditing and public management –accessible to all interested citizens– while also offering in-person and virtual training courses²⁵ in related fields. The entity also organizes seminars, forums, conferences, and other events. These efforts make up a communication policy focused on providing information to the public, in line with the strategic plan 2008-2012²⁶, whose objectives include: increasing legislative, media, and civil society use of work done by the Comptroller, and increased public confidence in the SAI.

III. PUBLICATION AND DISSEMINATION OF AUDIT REPORTS

DESCRIPTION

The dissemination of audit reports deserves a chapter of its own because those reports are SAIs' primary work product. These reports contain valuable information about important aspects on the way that different government agencies operate. An audit is a technical evaluation, carried out under rigorous methodological standards, which offers a good diagnosis of the situation of a government body. Audits often detect errors and irregularities and make recommendations to resolve them.

Although the legislation of each country establishes institutional mechanisms that govern how audit reports are officially used –usually involving the Parliament or one or more of its commissions– these reports have also proven useful to other actors and agencies, thus

²³ See the Court of Auditors of Brazil website, www.tcu.gov.br

²⁴ See the Library Section of the Comptroller General of Costa Rica website, http://cgrw01.cgr.go.cr/portal/page?_pageid=434,1810531&_dad=portal&_schema=PORTAL

²⁵ See the Training Center of the Comptroller General of Costa Rica website, http://cgrw01.cgr.go.cr/portal/page?_pageid=434,1781426&_dad=portal&_schema=PORTAL

²⁶ See “Plan Estratégico Institucional 2008-2012. Costa Rica, agosto de 2008. Un compromiso con la sociedad costarricense”, available at: http://cgrw01.cgr.go.cr/pls/portal/docs/PAGE/PORTAL_FUNCIONARIOS_2008/SECCIONES%20FUNCIONARIOS/DOCUMENTOS/ESTRATEGIA_PLANIFICACION/ESTRATEGIA_2008_2012.PDF

strengthening public accountability. The experiences of countries in the study show that formalized external monitoring mechanisms alone are not sufficient to make government bodies accountable, and that effectiveness also requires active dissemination policies. SAIs have the capacity and the mandate to avoid any risk of their work going to waste, both institutionally and societally. The dynamics of cooperation with civil society groups, the academic sector, the media and public actors (judges, prosecutors, anti-corruption agencies, the Ombudsman, etc.) greatly improve the impact and quality of monitoring. The synergy generated by the activities of various entities with diverse capacities, powers, and tools results in more complete and effective monitoring²⁷.

The Mexico Declaration on SAIs Independence, adopted by INTOSAI, establishes in its Fifth Principle that SAIs have the right and the obligation to publish and widely disseminate the results of their activities and that they should not be obstructed when carrying out that task. Similarly, Principle 7 of the ISSAI 20 “Principles of Transparency and Accountability” states that SAIs must inform the general public of the results of their audits, their recommendations, and their conclusions about governmental activities. In ISSAI 21, INTOSAI noted that most SAIs recognize the necessity of publicly reporting the results of their audits, in addition to providing access to other publications.

Not only should SAIs publish complete reports visibly on their websites, but the information also must be sufficiently organized and systematized, in order to make it easier for the public to find and identify relevant information. To this end, websites should provide a search mechanism with different search criteria (such as time period, audited governmental body, subject matter, etc.).

In addition, it is important that audit reports be published in a timely manner, so as to avoid out-of-date findings and conclusions. Also, delayed publication of audit reports leads to a loss of interest from the audited body, other monitoring groups, and the general public, and reduces the chances for civil society to use these findings to argue for improvements in government performance. ISSAI 20, Principle 1 states that legal frameworks governing SAIs should require the timely publication of audit reports, with predetermined deadlines. Additionally, the Sixth Principle of the Mexico Declaration states that SAIs should publish and disseminate their reports once these are formally handed in to the corresponding authority.

It is also important that SAIs make public information related to the follow-up of the recommendations made in the audit reports, in order to verify the degree of compliance by the audited agencies. Among the best practices described in ISSAI 21 related to Principle 3, some SAIs produce reports to evaluate measures taken by the audited entity in response to earlier audits’ recommendations.

One problem related to the dissemination of audit reports is the relatively technical language they generally use, which makes them difficult for non-specialists to read. SAIs have the challenge of overcoming that difficulty to make the information available to the public; for example, through executive summaries that present the results in a clear and understandable way. There are many resources that could be used to make the information clearer, including not only written documents, but also graphics, audio, videos, etc.

²⁷ For more about the dissemination of audit reports, see Santiso, Carlos, *The political Economy of Government Auditing: Financial Governance and the Rule of Law in Latin America and Beyond*, Routledge Cavendish, 2009, p. 38.

Lastly, it is not sufficient that SAIs merely make audit reports available on their websites. SAIs should also employ active, effective dissemination policies to publicize the results of their activities. The eighth principle of the ISSAI 20 states that SAIs should communicate their activities and their results broadly and in a timely manner through the media. It also states that these results should be visible in the public domain, and that they should encourage public and academic interest in their most important conclusions. To do so, SAIs must interact with the media, civil society, and the other relevant actors in the public monitoring system.

SAIs should be creative in the way they present their information and in finding people that would be interested in receiving that information. While wide dissemination has its advantages, it is often easier to achieve a greater impact by communicating with key figures. Potential “clients” of SAIs’ information “product” are not always the same people, but rather vary based on the “product” the entity is offering. If the SAI always offers every product to all the clients, it is likely that the clients will become lost with too much information or they will not be interested or will not have time to search through all the material. Therefore, in addition to disseminating information to the general public, SAIs should attract the attention of the appropriate recipients of any specific piece of information. For example, if an SAI produces information on the provision of a particular public service, it is important that the report reaches the corresponding Parliamentary Commission, the monitoring entity for that specific public service, associations or groups of people that use the service, journalists covering the particular area, and the disciplinary agencies or judicial agencies (if irregularities are detected).

EVALUATION

The results of the study indicate that the majority of SAIs complies with the minimum requirement of publishing their complete audit reports online, on their websites (as an exception, the Comptroller’s Office of Bolivia only publishes excerpts which contain the main conclusions, which can be accessed through the site’s search function.) Depending on the website’s design, the audit reports may be more or less readily accessible; however, in general, access tends to be on the homepage and quite visible. However, only in a few cases is the information organized and systematized by functional criteria such as the date of the report or the audited entity, which makes it hard to find any particular report.

Some SAIs publish the results of their audits within a larger report that contains the results from an entire fiscal year. This is the case for the Supreme Audit Office of Mexico, which publishes annually its Report of the Results of the Supreme Auditing of the Public Account. Although the report does have an index, by which it is possible to search by audited entity and find specific information, there is a delay in publication as it is necessary to wait until the whole report is finished. Thus, it is not possible to review the individual reports until the general report is published, even though they might be ready long before that. This may present problems regarding the timeliness of the information published²⁸. In the case of the Comptroller General’s Office of Guatemala, it is not possible to access the individual audit reports, but rather users must search for individual reports within the annual report, which is difficult to do. On the other hand, websites of some SAIs have very search functions which allow users to search for reports using different criteria. For example, the SAIs of Argentina, Brazil, Chile, Ecuador and Uruguay have useful search functions.

²⁸ The last available report at the time this report was written (April, 2011) is that corresponding to the year 2009.

The time between the approval of a report and its publication by the SAI varies significantly from one country to another. While in many cases SAIs do not keep their websites up-to-date with recent reports, the websites of the SAIs for Argentina, Brazil, Chile, Costa Rica, Ecuador and Uruguay are kept very well updated. The Latin American Budget Transparency Index of 2009²⁹ indicates that the timeliness of publication for audits related to the budget is among the biggest problems in the study, with only Costa Rica presenting acceptable results.

The SAIs throughout the region constantly exhibit delays in presenting the results of their audits of the public account at the end of each fiscal year.

Among the SAIs in the study, only a few publish follow-up information related to whether the audited entities follow the recommendations of previous audit reports. One country that has been successful in this area is Colombia, whose SAI ranks audited entities based on their compliance with recommendations made in prior audits. In this way, the improvement plans that audited entities develop can become an important tool in addressing the audit's findings. In subsequent audits, the Colombian SAI evaluates compliance with the improvement plan, and publishes its conclusions in a new report.

Chile's SAI website has a search function that allows users to search for audit reports and provides an outline of the most important information and conclusions of the audit in question. The SAI of Argentina provides an executive summary for each audit report, which precedes the complete report and an outline with the most relevant information, which is also available on the Internet. Another example of good practice is Costa Rica's entity, which includes an executive summary at the beginning of each report with the main findings and conclusions, which is very useful to journalists, legislative counselors, and civil society. Finally, the Peruvian Comptroller's Office publishes summary documents together with its audit reports.

As for the active dissemination of the results of audits, the results of this study show that only a small number of SAIs have implemented communication policies that effectively maximize the impact of their activity. Even in those SAIs that effectively allow access to audit reports, the reports have limited institutional repercussions and social impact. The press areas of the SAI websites publish only a small number of news articles or perhaps publish information generally related to institutional activities and rather than audit findings. However, there are some good practices throughout the region.

EXAMPLES OF GOOD PRACTICES

ARGENTINA

The General Audit Office of Argentina, for example, publishes a periodic electronic newsletter that makes it easy for readers to access audit results³⁰. The bulletin is sent to a list of people put together by the SAI and includes civil society organizations, journalists, legislators, academics and anyone else who wishes to subscribe. The website of the General Audit Office also has a section called "In the media" that publishes news related to the entity's monitoring work on a daily basis³¹. Also, the Monitoring Bodies Workers Union (APOC) initiated a project which intends to "translate" the reports produced by the SAI into a colloquial language and then publish them on a website dedicated to news related to audits³². Even though this is not an initiative of

²⁹ See *Índice Latinoamericano de Transparencia Presupuestaria*. See the Latin American Budget Transparency Index of 2009, *Fundar*, Centro de Análisis e Investigación, A.C, available at http://www.fundar.org.mx/fundar_1/site/files/iltpregional.pdf.

³⁰ See the AGN's website, http://www.agn.gov.ar/n_reporte_agn.html

³¹ See the Auditor General of Argentina website, http://www.agn.gov.ar/n_sintesis_menciones.html

³² See the website of El Auditor ("The Auditor"), www.elauditor.info

the Argentine SAI, it reflects an innovative practice by an external actor making use of information provided by the SAI.

COLOMBIA

The Colombian SAI also produces a significant number of newsletters, which are available to the public in audio and video format, and which publicize the results of the audits. In addition, the specific internal areas or departments which carry out the audits (*Contralorías Delgadas*) offer press releases after the publication of the audit reports about important issues, in an effort to explain the content of the report. As stated previously, the entity also produces its own TV program. An interesting civil society practice is the Index of Transparency of Public Entities, developed by the Transparency for Colombia Corporation, which evaluates many governmental authorities, including the Comptroller General³³. It is also remarkable that this index is compiled in large part using information produced by the Comptroller General's Office³⁴.

COSTA RICA

Along the same lines, the SAI of Costa Rica publishes newsletters, sometimes including an audio component, with a summary of the findings and conclusions made by the manager of the audit area that published the report. These newsletters aim to allow individuals outside the Comptroller's office (citizens, government officials, media, legislators and their aids, and other users) to listen to the auditors' conclusions. Thus, the newsletters improve news coverage by the media because they simplify the journalists' work. The Comptroller General of Costa Rica has an important presence in the media, which broadcasts related news on the radio, in the newspaper, on television, and through digital media. All press materials are provided to interested people (chambers of commerce, academics, interested organizations, professional associations, researchers, and other relevant actors). In addition, the Comptroller General submits all of its reports to the Legislature.

BRAZIL

Finally, the Court of Audit of Brazil has adopted an interesting practice. Its news agency actively broadcasts its activities, findings and decisions through bulletins, radio programs and television.

IV. TRANSPARENCY IN THE USE OF RESOURCES OF THE SAI

DESCRIPTION

The production and publication of reports regarding the way that the SAI's resources are used is a fundamental transparency practice. Being the entities charged with public auditing, SAIs have a heightened duty to be transparent in their own expenditures. The INTOSAI emphasized the necessity for SAIs to be transparent in this area in ISSAI 20, where it is stated that "SAIs make public what their total budget is and report on the origin of their financial resources... and how those resources are used" and "measure and report on the efficiency and effectiveness with which they use their funds" (principle 6).

This budget information must be kept up-to-date and be made available in a way that is understandable to the non-specialist public. These are necessary conditions for real accountability regarding the use of resources. In the document "Presentation of accounts and

³³ See the website of the Transparency for Columbia Corporation, <http://transparenciacolombia.org.co/INDICES/IndicedeTransparencia NacionalNacional/tabid/105/language/es-ES/Default.aspx>

³⁴ Note that the Transparency for Columbia Corporation considers that 60% of the information provided by the comptroller general is timely, clear and truthful, while the remaining 40% is unclear and usually late, especially when concerning the results and the structure of audits.

accountability”³⁵ prepared by the Chilean SAI in 2009 for OLACEFS, it is stated that “...the products and services that [the SAI] generates must be understandable and of rapidly accessible”. The article reflects the importance of taking into consideration the recipients of the information, what information are they interested in, and how to facilitate their access and understanding. These should be the standards that every budget accountability report should follow.

EVALUATION

Almost all of the reviewed SAIs³⁶ publish reports on their website that are related to the use of budget funds, and many of them present such reports with details on the SAI’s income, expenditures, and operations performed.

However, only a small number of SAIs maintain updated information. In most cases, SAIs publish budgetary information on an annual basis, as is the case in Argentina³⁷, Colombia³⁸, Mexico³⁹ and the Dominican Republic⁴⁰. Only a few SAIs publish this information more frequently. For example, the SAI of Peru⁴¹ publishes this information every three months through its transparency website, and Chile⁴², Ecuador⁴³ and Guatemala⁴⁴ do so monthly.

Another important indicator regarding budget transparency is the level of disaggregation of the information presented. Among the SAIs that offer detailed reports are Ecuador, Chile, Colombia and Guatemala. Meanwhile, in Argentina, Mexico, Peru and the Dominican Republic, the information is presented in a more aggregated form. In the case of Argentina, it is difficult to tell which components are included in each category, because the categories are not explicitly defined.

EXAMPLES OF GOOD PRACTICES

CHILE, GUATEMALA and ECUADOR

The SAIs of Chile, Guatemala and Ecuador are some of the few that maintain updated information regarding their own budgets. These SAIs publish monthly reports accurately detailing their own expenditures. In the case of Ecuador, the information in the reports is highly disaggregated, and for each component, the report details the amount of money originally assigned to the SAI, modifications, planned expenses, funds paid out, and the percentage of the budget spent, among other variables.

³⁵ “Presentación de Cuentas y su Rendición”. See the OLACEFS , <http://www.olacefs.net/uploaded/content/category/603497351.pdf>

³⁶ Except Paraguay and Costa Rica. In addition, Bolivia and El Salvador present data related to the execution of the entity’s budget, but users must access it through the management or work reports.

³⁷ See in the website of the Auditor General of Argentina, <http://w.agn.gov.ar/presupuesto/presupuesto2010.pdf>

³⁸ See in the website of the Comptroller General of Colombia. http://www.contraloriagen.gov.co/c/document_library/get_file?uuid=1a72f2e9-4008-80d2-df347a16321b&groupId=10136

³⁹ See the website of the Supreme Auditor of Mexico, <http://www.asf.gob.mx/trans/Obliga/Presupuestos.pdf>

⁴⁰ See in the website of the Court of Auditors of the Dominican Republic, http://www.camaradecuentas.gob.do/index.php?option=com_phocadownload&view=category&id=94:2010&Itemid=104

⁴¹ See in the website of the Comptroller General of Peru, <http://apps.contraloria.gob.pe/transparencia/>

⁴² See in the website of the Comptroller General of Chile, <http://www.contralora.cl/NewPortal2/portal2/ShowProperty/BEA%20-repository/portalCGR/CGRTransparente/transparenciaCGR>

⁴³ See the website of the Comptroller General of Ecuador, http://www.contraloria.gov.ec/ley_de_transparencia.asp

⁴⁴ See in the website of the Comptroller General of Guatemala, http://www.contraloria.gob.gt/i_transparencia/NUMERAL_8_8_21-03-2011.pdf

V. TRANSPARENCY IN BIDDING AND CONTRACTS OF THE SAI

DESCRIPTION

The use of transparent mechanisms for the procurement of goods and services by SAIs is a prerequisite for the efficient use of public resources. Current technology has allowed significant advances in this area, with bidding for contracts done over the internet, and real-time monitoring.

The necessity of adopting measures to make contracting and hiring more transparent is not only a moral imperative that SAIs should follow, but it is also one of the commitments made by the United Nations Convention Against Corruption (UNCAC), which was signed and ratified by every country in the region except Belize and Surinam⁴⁵.

Section 9 of this Convention establishes the minimum standards that aim to prevent corruption. Among these standards is the adoption of transparent processes for public contracting that address issues such as dissemination of information on bidding and contracting processes, including selection criteria and conditions for participation (which must be objective and predetermined). The convention also emphasizes the need for the adoption of internal control mechanisms, which include a system of appeals for situations in which rules and selection procedures are not followed, and regulations covering possible conflicts of interest by the staff responsible for public contracting.

EVALUATION

Most SAIs publish on their websites information related to bidding and hiring processes, although in some cases not all relevant information is available, but merely indicates that a position is open for hiring, or that the SAI has contracted with a specific company for the completion of a specific task.

Importantly, this is one area in which the gap between formal compliance and effective enforcement is most obvious. The main flaw consists in the lack of disaggregation of data and the low frequency of updating.

Some SAIs publish the information of bidding and hiring on their own websites, and others do it through a government procurement website.

In the first group, two good examples are the General Audit Office of Argentina and the Supreme Audit Office of Mexico. Also, the Court of Audit of Uruguay publishes, on its own website, the names of companies that have contracted with the government and the services they provide, although the site does not state the date of the contract, the amount allocated, or the terms and conditions of the contract, among other information omitted⁴⁶. Similarly, the entity of Costa Rica keeps a record of suppliers, but it is accessible only to authorized personnel, by entering a key and access code⁴⁷.

Among the countries that have a State contracting website that includes information about SAI transactions are Chile⁴⁸, Colombia⁴⁹, Ecuador⁵⁰, El Salvador⁵¹ and Guatemala⁵².

⁴⁵ See the states parties on the webpage of the United Nations Office on Drugs and Crime, <http://www.unodc.org/unodc/en/treaties/CAC/signatories.html>

⁴⁶ See the Court of Auditors of Uruguay website, http://www.tcr.gub.uy/otros_ley18381/conclis.pdf

⁴⁷ See the Internet Portal of the CGR, <http://cgrw01.cgr.go.cr/apex/f?p=331:1:89301652383664>

⁴⁸ Chile Compra Website, www.chilecompra.cl

⁴⁹ Contracting Website of Colombia, <http://www.contratos.gov.co>

⁵⁰ Public Purchases Website of Ecuador, <http://www.compraspublicas.gob.ec>

EXAMPLES OF GOOD PRACTICES

CHILE

The national government of Chile established the *Chile Compra* website, mandated by the Public Purchases Law⁵³, which went into effect in 2003. Through the website, citizens can access bid requests, contracts awarded, unfilled bid requests, and closed bid requests for the whole government, including the Comptroller General's Office. The website also provides access to a manual⁵⁴ that explains how the site works, which simplifies navigation. In addition, there is a help section that allows users to submit questions via the Internet, and submit of claims regarding potential irregularities in contracts awarded.

COLOMBIA

Along the same lines, Colombia has created the Single Contracting Portal, an electronic system for public contracting created by Law⁵⁵. The portal allows users to access bidding processes for every government agency –including the Comptroller General's Office– from the pre-bargaining stage to the contract award, and also allows citizens to see everything from contracting conditions to the technical requirements of the products to be produced. In addition, the SAI's website allows users to download charts that include information regarding goods and services contracts for the past seven years, including details on contract's purpose, contractor, date and contract price⁵⁶.

ARGENTINA

The website of the General Audit Office of Argentina includes a section dedicated to bidding and contracting. This section includes information about calls for bids and specifications (including information about the date and place where bids can be made, the characteristics of the goods or services sought, the payment terms, and time for performance), evaluation criteria, awards made, and purchase orders⁵⁷.

MEXICO

The Supreme Audit Office of Mexico publishes information regarding public works and acquisitions in its website's "Transparency Portal"⁵⁸, which specifies the goods or services contract, the supplier, the contract term, and the amount paid. In addition, the Supreme Audit Office of Mexico also publishes all information related to services contracting, so that applicants can access the various calls, ways to apply, and technical and economic proposals, additional information in response to questions submitted, and the final contract award⁵⁹. It also publishes the plan of acquisitions and expenditures for the current year.⁶⁰

⁵¹ Comprasal Portal, <http://www.comprasal.gob.sv/moddiv/HTML>

⁵² Guatecompras Portal, www.guatecompras.gt

⁵³ Law N° 19.886

⁵⁴ Chile Compra Portal,

http://www.chilecompra.cl/secciones/consultas_y_ayudas/documentos/Manual_Ley_20285_3%200%20_3_.pdf

⁵⁵ Law 1150 of 2006 and the Regulatory Order 066 of 2008.

⁵⁶ See the Comptroller General of Colombia website, <http://www.contraloriagen.gov.co/web/guest/historico-contratacion>

⁵⁷ See the Auditor General of Argentina website, http://www.agn.gov.ar/n_licitaciones.htm

⁵⁸ See the Supreme Auditor of Mexico website, http://asf.gob.mx/tr_03.html

⁵⁹ See the Supreme Auditor of Mexico website, http://www.asf.gob.mx/ad_02.html

⁶⁰ See the Supreme Auditor of Mexico website, http://www.asf.gob.mx/trans/Obliga/Prog_adq_2011.pdf

VI. PUBLICATION OF SAI'S PERSONNEL LIST, INCLUDING POSITION, SALARIES AND CONTACT INFORMATION

DESCRIPTION

Transparent personnel management requires that SAIs publish a list of their personnel, including the position of each employee, the department to which they belong, and each employee's contact information. In addition, the SAI should allow public access to information on wage structure, indicating the salaries corresponding to each job category.

EVALUATION

Most of the SAIs in the study do publish some kind of personnel list. However, the type and quantity of information available, as well its accessibility, varies from one country to another.

Some SAIs make their personnel list public, and provide information on each staff member's position and their salary, including Chile⁶¹ and Dominican Republic⁶². In other cases, such as Ecuador⁶³, Guatemala⁶⁴, Mexico⁶⁵ and Peru⁶⁶, wages are not specified for each employee, although the wage structure is presented separately. The General Audit Office of Argentina only publishes a list of officers without specifying either their position (with exception of the high-level officials) or their wages⁶⁷.

Few SAIs provide contact information of their officers and employees (which should include e-mail addresses and phone numbers); among those that do are Ecuador⁶⁸ and Mexico⁶⁹.

EXAMPLES OF GOOD PRACTICES

CHILE

The SAI of Chile publishes its personnel list through its "Contraloría Transparente" webpage, which provides information on positions⁷⁰, wages (including details on extras such as incentives and bonuses for job performance⁷¹).

MEXICO

The Supreme Audit Office of Mexico publishes the names of the members of its Counsel of Directors⁷² and a personnel list with information about the position and phone number of each officer⁷³. Similarly, the SAI of Ecuador publishes each officer's e-mail address.

⁶¹ See the Comptroller General of Chile website: <http://www.contraloria.cl/NewPortal2/SINF/dotacion/limpiarFiltro.do>

⁶² See the Court of Auditors of the Dominican Republic website:

http://www.camaradecuentas.gob.do/index.php?option=com_phocadownload&view=section&id=13&Itemid=174

⁶³ See the Comptroller General of Ecuador website, http://www.contraloria.gov.ec/ley_de_transparencia.asp

⁶⁴ See the Comptroller General of Guatemala website, http://www.contraloria.gob.gt/i_tra_tra_.php

⁶⁵ See the Supreme Auditor of Mexico website, http://www.asf.gob.mx/tr_06.html

⁶⁶ See Transparency Portal of the government of Peru, also accessed through Comptroller General of Peru website,

http://www.peru.gob.pe/transparencia/pep_transparencia_lista_planes_frame.asp?id_entidad=19&id_tema=32

⁶⁷ See the Auditor General of Argentina website, http://www.agn.gov.ar/n_estructura.htm

⁶⁸ See the Comptroller General of Ecuador website, http://www.contraloria.gov.ec/ley_de_transparencia.asp

⁶⁹ See the Supreme Auditor of Mexico website, http://www.asf.gob.mx/tr_06.html

⁷⁰ See the Comptroller General of Chile website, <http://www.contraloria.cl/NewPortal2/SINF/dotacion/limpiarFiltro.do>

⁷¹ See the Comptroller General of Chile website,

<http://www.contraloria.cl/NewPortal2/portal2/ShowProperty/BEA%20Repository/portalCGR/CGRTransparente/personal/2011/remuFG>

⁷² See the Supreme Auditor of Mexico website, http://www.asf.gob.mx/tr_05.html

⁷³ See the Supreme Auditor of Mexico website, http://www.asf.gob.mx/tr_06.html

VII. PUBLICATION OF THE SWORN DECLARATIONS OF GOODS AND PREVIOUS PROFESSIONAL RELATIONSHIPS OF THE SAI FUNCTIONARIES

DESCRIPTION

SAIs should present and publish sworn statements by their employees in order to assure transparency in public administration, prevent irregularities or crimes, and facilitate corruption investigations. The Inter-American Convention Against Corruption states in Article 3.4 that, as a preventive measure, states parties should consider implementing “[s]ystems for registering the income, assets and liabilities of persons who perform public functions in certain posts as specified by law and, where appropriate, for making such registrations public.”⁷⁴

At the same time, SAIs should implement measures to make public its staff members' past and present personal and professional relationships, in line with Section II, Item 5 of the International Code of Conduct for Public Officials (UN, 1996) which states: “Public officials, to the extent required by their position, shall, in accordance with laws or administrative policies, declare business, commercial and financial interests or activities undertaken for financial gain that may raise a possible conflict of interest. In situations of possible or perceived conflict of interest between the duties and private interests of public officials, they shall comply with the measures established to reduce or eliminate such conflict of interest”. In cases where SAI employees are not required by law to present and publish their sworn statements, SAIs should still try to establish this requirement as an internal policy, which would strengthen their transparency and allow them to better follow international best practices.

EVALUATION

Approximately half of countries in the study require SAI employees to file sworn statements. In some cases, these obligations apply exclusively to the auditing entity (and are contained in internal regulations or regulations from an agency higher in the government hierarchy) and in others the requirement is found in general laws applicable to all public agencies.

However, even where employees are obliged to present such statements, only a few SAIs publish this information. For example, the SAIs of Argentina⁷⁵ and Ecuador⁷⁶ require their employees to present sworn statements of assets, but only inform the public that these documents have been submitted or updated, without publishing the statements themselves.

EXAMPLES OF GOOD PRACTICES

DOMINICAN REPUBLIC

The Dominican Republic adopted important transparency measures in July 2008 when its Senate dismissed a member of the Court of Audit for “misconduct” – which eventually led to the resignation of all members of the Court of Audit⁷⁷. After this episode, a group of legislators and civil society organizations required the adoption of measures to clarify how members of the Court of Audit would be selected, and how the Court would be managed. Presently, the Court of Audit allows the public to access and download the sworn statements of its

⁷⁴ Also in accordance with Section 3.8 of the International Code of Conduct for Public Officials (ONU - 1996).

⁷⁵ See AGN website, http://www.agn.gov.ar/informes/DDJJ_2010.pdf

⁷⁶ See CGE website, http://www.contraloria.gov.ec/consultas.asp?id_SubSeccion=26

⁷⁷ Hoy Newspaper, Santo Domingo (7/5/2008), <http://www.hoy.com.do/el-pais/2008/7/5/95899/Camara-de-Cuentas-queda-acefala-tras-salida-de-miembros>

five members. The information provided includes not only the persons assets and liabilities, but also detailed information about each account⁷⁸.

PERU and BOLIVIA

The SAIs of Peru⁷⁹ and Bolivia⁸⁰ display sworn statements not only for SAI officials, but also for every other public official. These countries also have search engines that allow users to easily find the information required, by entering the first and last names of the public official.

⁷⁸ See the Court of Auditors of the Dominican Republic website,

http://camaradecuentas.gob.do/index.php?option=com_content&view=article&id=53&Itemid=51

⁷⁹ See the Comptroller General of Peru website, <http://www.contraloria.gob.pe/wps/portal/portalcgr/infopublicaddjj/>

⁸⁰ See the Comptroller General of Bolivia website, <https://www.cge-djbr.gob.bo/page6.html>

TRANSPARENCY

| PRACTICE | SOME INDICATORS | GENERAL EVALUATION | CASES |
|--|---|--|---|
| Legal framework on access to information | <ul style="list-style-type: none"> • Law of access to information that encompasses the SAI • Monitory body | <ul style="list-style-type: none"> • Countries with a law: Chile, Colombia, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Panama, Peru, Dominican Republic, Uruguay. • Countries without a law: Argentina, Bolivia, Brazil, Costa Rica, Cuba, Paraguay, Venezuela. | <ul style="list-style-type: none"> • Mexico • Chile |
| Active communication policy | <ul style="list-style-type: none"> • Complete, accessible, user-friendly and up-to-date website. • Publicly available institutional information • Publicly available information on monitoring • Media broadcasting (TV, radio, newspapers) • SAI publications, electronic bulletins, public hearings • Existence of public relations offices | <ul style="list-style-type: none"> • Example websites: Brazil, Chile, Colombia, Ecuador • SAIs legally required to publish information: Chile, Ecuador, Guatemala, Honduras, Mexico, Panama; Peru, Dominican Republic. • Publicity meetings, minutes, and decisions made: Argentina, Brazil • SAIs that publish information about planned audits: Argentina, Colombia, Ecuador • Comptroller schedule: Chile • SAIs with TV programs: Brazil, Colombia, Mexico | <ul style="list-style-type: none"> • Brazil • Costa Rica |
| Publication and dissemination of audit repots. | <ul style="list-style-type: none"> • Complete reports published • Timely publication • Search engine with several search criteria • Publication of information about compliance with audit recommendations • Easy-to-read summaries • Broadcasting directed towards journalists, civil society and other interested parties | <ul style="list-style-type: none"> • SAIs with search engines on their websites: Argentina, Brazil, Chile, Ecuador, Uruguay. • SAIs with up-to-date reports: Argentina, Brazil, Chile, Colombia, Costa Rica, Ecuador, Uruguay. • Ranking of Agencies' Compliance with Audit Recommendations: Colombia • Available report summaries: Argentina, Chile, Costa Rica, Peru. | <ul style="list-style-type: none"> • Argentina • Colombia • Costa Rica • Brazil |

| PRACTICE | SOME INDICATORS | GENERAL EVALUATION | CASES |
|--|---|---|--|
| <p>Transparency in the use of SAI resources</p> | <ul style="list-style-type: none"> Public availability of information on the use of SAI funds Regular information updates Level of disaggregation of the information Clarity of information for the non-specialist public | <ul style="list-style-type: none"> SAIs that publishing budget information monthly (Chile, Ecuador, Guatemala), quarterly (Peru) or annually (Argentina, Colombia, Mexico, Dominican Republic) SAIs that publish detailed reports: Chile, Colombia, Ecuador, Guatemala SAIs that publish limited information: Argentina, Mexico, Peru, Dominican Republic. | <ul style="list-style-type: none"> Chile Ecuador Guatemala |
| <p>Transparency in SAI bidding and contracting processes</p> | <ul style="list-style-type: none"> Online information about SAI bidding and contracting Transparency in all stages of the bidding process Detailed, up-to-date information available | <ul style="list-style-type: none"> SAIs that publish a significant amount of information on their websites: Argentina, Mexico Countries with a website for public contracting: Chile, Colombia, Ecuador, El Salvador, Guatemala. | <ul style="list-style-type: none"> Chile Colombia Argentina Mexico |
| <p>Publication of the SAIs personnel list, with references to position and salaries</p> | <ul style="list-style-type: none"> Publication of employees' names and salary Details on each employee's position, office to which they belong, and contact information Salary information | <ul style="list-style-type: none"> SAIs that publish information on offices and salaries: Chile, Ecuador, Guatemala, Mexico, Peru, Dominican Republic EFS that provide contact information of their officials: Ecuador, Mexico | <ul style="list-style-type: none"> Chile Mexico Ecuador |
| <p>Publication of SAI officials' sworn statements of goods and previous professional relationships</p> | <ul style="list-style-type: none"> Employees legally required to present sworn statements Availability of information on potential conflicts of interests Sworn statements publicly available | <ul style="list-style-type: none"> SAIs that only display the fact that a sworn statement has been filed or published (but do not publish the statement): Argentina, Ecuador SAIs that publish statements of their top officials: Dominican Republic SAIs that publish summaries of statements of all public officials (not only SAI officials): Bolivia, Peru | <ul style="list-style-type: none"> Dominican Republic Bolivia Peru |

PARTICIPATION

INTRODUCTION

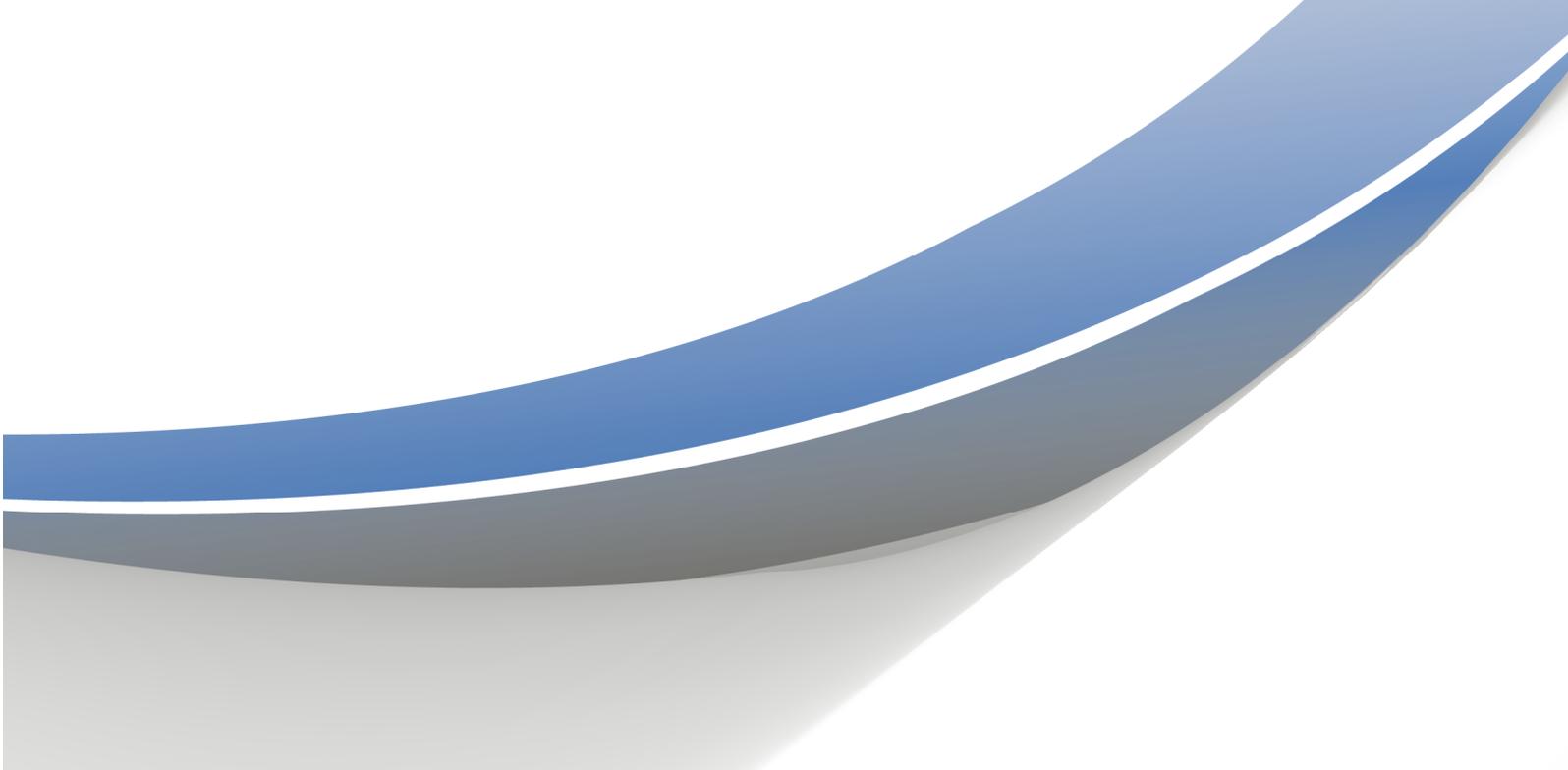
During the last decade Supreme Audit Institutions (SAIs) in Latin America have undergone an institutional modernization process, which has been reflected not only in the reorganization of their internal structure, but also in the introduction of citizen participation practices.

Both civil society and SAIs can benefit from this collaborative working relationship⁸¹. Such cooperation in the audit process contributes to the strengthening of the external oversight system: since SAIs have privileged access to governmental agencies, they can request, gather and check all the information needed to expeditiously assess administrative action. Besides, their staff displays high qualifications in auditing, not to mention the technical tools and financial resources SAIs can count on to perform their work. Regarding civil society organizations, they can complement and disseminate the results of the control carried out by SAIs by making the reports more comprehensible through plain language and by sharing that information through their contact network. This is especially true of those committed to research and public policy advocacy: given their proximity to the beneficiaries of state policies⁸² and their sensitivity to the implementation of these

⁸¹ For further information on the benefits of cooperation between SAIs and CSOs, see: Van Zyl, Albert; Ramkumar, Vivek y Paolo de Renzio, *Responding to the challenges of Supreme Audit Institutions: Can Legislatures and Civil Society help?*, Anti-Corruption Resource Centre, January 2010. Available on:

<http://www.cmi.no/publications/file/3287-responding-to-the-challenges-of-supreme-audit.pdf>

⁸² In fact, there is evidence to show that in some countries - such as India, South Africa and Argentina - different civil society organizations have pressured the Executive and Legislative branches into action on the recommendations made during audits. See: Ramkumar, Vivek, *Expanding collaboration between Public Audit Institutions and Civil Society*, International Budget Partnership, February 2010. Available on the IBP website: <http://www.internationalbudget.org/cms/index.cfm?fa=view&id=3404>



programs, they can foster actions to hold governments accountable⁸³. Additionally, CSOs are less constrained by bureaucracy⁸⁴.

In short, SAIs may benefit from their interaction with civil society, since this contributes to strengthening the trust, legitimacy and credibility of the oversight institutions⁸⁵, and increases both the impact of the SAIs' work and the quality of institutional oversight. This is the premise underlying the growing interest in citizen participation in external oversight. The 3rd Principle of the OLACEFS Declaration of Asunción emphasizes the integrity of the accountability system and highlights the importance of the existence of frequent and fluid coordination and interaction between social actors, both in the inter-institutional plane of governmental and oversight entities, and at the level of civil society. Likewise, the 6th Principle especially fosters active citizen participation in the task of oversight, and thus encourages the SAIs to strengthen their strategies, links and communication and interaction mechanisms with civil society. In the same way, the Inter-American Convention against Corruption (Section 3 - subsection 11), and the United Nations

⁸³ See: *Dialogue on Civil Society Engagement in Public Accountability. Workshop Report*, 7-8 November 2006, Manila, Philippines, available on the United Nations Public Administration Network website:

<http://unpan1.un.org/intradoc/groups/public/documents/un/unpan028670.pdf>

⁸⁴ See Herrero, A., López, G., Nino, E. y Vial Solar, T. (2009) *El acceso a la información pública y la participación ciudadana en las entidades fiscalizadoras superiores. Guía de buenas prácticas*, ADC-ACIJ-Pro Acceso, Buenos Aires.

Available on the World Bank website:

<http://siteresources.worldbank.org/PSGLP/Resources/elaccesoalainformacionpublica.pdf> See also Nicolás Dassen; Julieta Arias; María Eleonora Feser; *El Fortalecimiento de la responsabilidad de los funcionarios públicos: Construyendo puentes entre organismos de control y la sociedad civil*, Fundación Poder Ciudadano, 2009, available through the TPA INITIATIVE's website:

<http://iniciativatpa.wordpress.com/biblioteca/>

⁸⁵ "SAIs are related to citizens in that they draw part of their power from the weight of public opinion and the media. The information that the entities provide to the public makes them aware of the development of governmental agencies and abuses, while at the same time their investigations and actions may also influence elections. In fact, there is a tendency for SAIs to develop a direct relationship with the society (...) The recent emphasis on social accountability and citizen monitoring defends the role of SAIs as public agencies even more." See Santiso, Carlos; *The political Economy of Government Auditing: Financial Governance and the Rule of Law in Latin America and Beyond*, Routledge Cavendish, 2009, page. 38

Convention against Corruption, (Section 5 - subsection 1, and Section 13 - subsection 1), emphasize the importance of mechanisms to encourage the participation of civil society and non-governmental organizations in their efforts to prevent corruption.

In turn, the principal regulatory instruments of INTOSAI⁸⁶ also highlight the importance of citizens in public bodies' oversight. It is necessary to provide a framework for transparency, in order to effectively hold the government accountable to civil society. The following aspects stand out as important in this regard: openness regarding the SAI actions, the maintenance of open communication with the media and other interested parties, and visibility in the public arena.

All of these are preconditions to citizen participation in the tasks carried out by SAIs.

⁸⁶ See principally: International Standards of Supreme Audit Institutions issued by the INTOSAI: *Principles of transparency and accountability* (ISSAI 21, year 2010) available by means of the ISSAI website: [http://www.issai.org/media\(795,1033\)/ISSAI_21_E_endorsement_version.pdf](http://www.issai.org/media(795,1033)/ISSAI_21_E_endorsement_version.pdf) (last accessed 4/20/11)

CITIZEN PARTICIPATION PRACTICES IN LATIN AMERICAN SAIs

Citizen participation in SAIs involves the existence of mechanisms for cooperation and communication that facilitate the exercise of active oversight by the public and civil society organizations.

There is a current consensus among Latin American SAIs that incorporating citizens into oversight tasks has great potential as a mechanism for improving and consolidating the quality of auditing processes. An example of this is the creation of the Citizen Participation Commission (CPC) by the XIX OLACEFS General Assembly (Paraguay, October 2009)⁸⁷, created with the purpose of being a permanent advisory body for the promotion of public participation. Its objectives include: developing training programs on instruments, methodologies, theoretical approaches and practical experiences in the field of public participation and social audits; attempting to standardize these instruments for the promotion of public participation; and bringing about the sharing of experiences of citizens and the CSOs of member countries⁸⁸.

Most citizen participation efforts in the region have been directed towards encouraging different types of civil society involvement, which may be conceptualized on three levels depending on the level of development⁸⁹:

⁸⁷ Although the CPC was only recently created, the discussion regarding the potential of citizen participation has been impacted SAIs for a long time. The Comptroller General of Colombia brought up the issue on the IV OLACEFS Ordinary General Assembly (1994). A year later, in the V Ordinary General Assembly (Lima, 1995) the possibility of citizen participation in fiscal oversight was considered as a “source of qualified and permanent information regarding the critical areas of public administration”. In the XLV Assembly (Buenos Aires, 2004) the idea of citizen control was highlighted and, in the document prepared within this framework, the similarities between the legislation of Latin American countries and that ruling SAI was stressed, on account of their establishing common principles and containing recurring dispositions regarding the issue of citizen participation and control.

⁸⁸ See the CPC Work Plan and Reference Terms in the corresponding section of the OLACEFS website, <http://www.olacefs.net/?cat=1083>

⁸⁹ See Velásquez Leal, L. F. “Sociedad Civil y Entidades Fiscalizadoras Superiores-EFS: Participación ciudadana y rendición de cuentas del control institucional en América Latina” on *Revista de la Red de Expertos Iberoamericanos en*

a) At an initial level, there seems to be a broad consensus on the introduction of mechanisms to deal with citizen complaints as a primary expression of public participation. These measures have often been accompanied by the creation of specific offices (to receive claims, send them to the corresponding offices, or process them themselves), as well as by updating and improving these mechanisms, by increasing the channels available for filing claims or by introducing monitoring and response processes.

b) At an intermediate level, reliable information and training systems have been developed to allow fluid communication between SAIs and both citizens and CSOs.

c) At a third and more advanced level, there are certain mechanisms that allow active and regulated participation in auditing processes, which involve the consolidation of alliances between the SAIs and the CSOs that intervene in oversight tasks.

In view of Latin American SAIs' recent developments with regard to citizen participation, and considering the main documents and agreements signed within the framework of OLACEFS and INTOSAI, the following participatory practices and mechanisms in the oversight bodies have been analyzed:

- I) Participation in the appointment of comptrollers, auditors and other high-level SAI officials.
- II) Participation in audits planning.
- III) Participation in oversight, by means of joint audits and social audits.
- IV) Participation in follow-up: involving citizens in monitoring compliance with audits' recommendations.
- V) Dissemination of information related to citizen participation and oversight mechanisms.

Fiscalización (REI), N° 5, 1er. semestre 2010, pp. 48-51. It must be pointed out that said conceptualization of the degree of development of the practices does not correspond to the presentation format of the practices mentioned in the following section.

The next section will set out, first, a description of citizen participation practices, highlighting their potential and the regulations on which they are based; second, the general situation in the region

regarding the development of citizen participation practices; and finally, some successful experiences which reflect good practices that other auditing bodies might adopt.

I. PARTICIPATION IN THE APPOINTMENT OF COMPTROLLERS, AUDITORS AND OTHER HIGH-LEVEL SAI OFFICIALS

DESCRIPTION

Citizen participation in the appointment of SAI officials requires that the SAIs be very open to civil society, which is probably the reason why it is an infrequent practice in the regional auditing bodies.

Broad access to public information is a prerequisite for effective citizen participation. The development of mechanisms that allow SAIs to guarantee transparency and access to clear information regarding its activity, especially with respect to selection procedures for SAI officials, will undoubtedly be a first step on the road to promoting civil society participation.

In order to make the staff selection procedure more transparent⁹⁰, it is essential that SAIs publish the call for applications and the list of candidates as well as their qualifications, tax histories, affidavits of assets and professional relationships. This information should be disseminated through all possible media (Internet, official bulletin, local and national newspapers, magazines specialized in oversight issues). This would allow citizens to get to know the candidates and make comments, observations or other contributions. There could even be a procedure for public hearings so that the selection board could listen to citizens and gather further information on the candidates.

There are multiple benefits to citizen participation in the selection process for SAI officials, including the following:

- 1) Public appointment processes improve the entities' credibility in the eyes of citizenry, who is the main interested party in the oversight of public resources and in preventing SAI officers from being affected by conflicts of interest.
- 2) Citizen participation helps to guarantee that the proposed candidates comply with the highest standards of independence and qualifications for the role. This results in the strengthening of the SAIs' autonomy and institutional capacities⁹¹.

In conclusion, public participation in the appointment of officers strengthens the institution while at the same time contributing to increased credibility in its performance, which is of crucial importance since oversight agencies are specifically in charge of guaranteeing transparency in governmental activity.

EVALUATION

The development of republican institutions has increased the institutional scope of SAIs, going beyond their traditional technical activities. This particular role of being the external supervisor of

⁹⁰ See Herrero, A., López, G., Nino, E. y Vial Solar, T. (2009) *El acceso a la información pública...*, previously cited.

⁹¹ See Peruzzotti, E., *Rendición de cuentas, Participación Ciudadana y Agencias de Control en América Latina*, 2007, available through the website of the Comptroller General of Costa Rica <http://cgrw01.cgr.go.cr/pls/portal/docs/PAGE/CTRC/ARCHIVOS/TAB2326766/PERUZZOTTI%20I.PDF> (last access on 20/4/2011)

the Administration requires that SAIs make public the credentials of people exercising oversight over the public administration, since citizens are the ultimate beneficiaries of that oversight and assignment of resources.

Many countries in the region provide for the intervention of the Legislative Power in the process of appointing SAI officials. However, a more direct interaction of the public is both possible and desirable in order to strengthen relationships with citizenry.

Notwithstanding the potential of this participatory practice, in general the current situation of SAIs in the region restricts the possibilities for public intervention. Only the Ecuadorian SAI, due to a constitutional mandate, has incorporated an appointment process that actively includes the public. It is worth noting that, at the time this report was published, it had yet to be put into practice.

Considering the importance of transparency and publicity, it is worth pointing out that there are successful cases which show that civil society can exhibit a true interest in obtaining information about, and participating in, the appointment of authorities (the examples of such practices include publishing the career histories of the candidates or holding public hearings). In this group, we can include the Court of Audit in El Salvador and the Comptroller's Office in Paraguay.

In Paraguay public hearings are held with the candidates for Comptroller and Subcomptroller and are called by the Commission of Constitutional Issues of the Senate in order to interview the candidates. Even though the public does not directly participate in the decision⁹², they can gain access to information on the candidates and supervise the selection process, ensuring it is performed transparently.

In El Salvador there is also a mechanism that offers publicity for appointments to the three officials that preside over public bodies. These officers are appointed by the Legislative Assembly⁹³, which must make the start of the selection process publicly known before receiving the profiles of the candidates and beginning the selection debate⁹⁴. In line with the initiatives that promote opening up the SAIs to civil society, throughout 2011 the Salvadoran Foundation for Social and Economic Development (FUSADES) –a local CSO- monitored the process of the appointment of authorities, through a Legislative Observatory, in order to oversee the transparency of the procedure and the independence and autonomy of the Court⁹⁵.

Also, there are public participation mechanisms in the appointment of high-ranking officers which give civil society the option to comment on appointed candidates, such as in Guatemala and Colombia.

⁹² With regard to the appointment process, after the interviews, the Commission studies the files and selects three names for the offices of Comptroller and Subcomptroller, which are presented at a plenary meeting in the Senate. After this procedure is concluded, both lists are sent to the Chamber of Deputies, where the appointment takes place.

⁹³ The designation of the judges of the Court of Auditors follows the same procedure as the selection of second grade officers set forth in the Rules of the Legislative Assembly, see RIAL (Art. 98 -Art. 101).

⁹⁴ It is worth pointing out that in 2011 the officials on the Salvadoran Court of Auditors will be up for reelection. At the time of publication of this report, the election process was open.

⁹⁵ For further information, please see “Oportunidad de cambio: próximas elecciones de magistrados de la Corte de Cuentas de la República”, Observatorio Legislativo - Una herramienta de Transparencia y Participación Ciudadana, available on the Legislative Observatory's website:

http://www.observatoriolegislativo.org.sv/attachments/article/1304/Oportunidades_de_Cambio__Proximas_Elecciones_de_Magistrados_de_la_Corte_de%20Cuentas_de_la_Republica_Marzo_2011.pdf (last accessed 4/20/2011)

EXAMPLES OF GOOD PRACTICES

ECUADOR

The most innovative case relating to citizen participation in the appointment of high-ranking officers at SAIs is probably that of Ecuador. The entity is part of the Office of Transparency and Social Control of the State – approved in a 2008 constitutional referendum – which involves the opening of participation and oversight channels for public auditing, through the Council for Public Participation and Social Oversight (*Consejo de Participación Ciudadana y Control Social*). The Council is permitted by law to organize citizens' committees to appoint a new Comptroller General; these selection committees are in charge of the candidates' public competition for the nomination, and they also exercise oversight and have the right to contest the process and its outcome. These selection committees are made up of one delegate per branch of government⁹⁶ and the same number of representatives from CSOs⁹⁷, chosen by means of a public ballot from citizens who put themselves forward and who comply with the requirements established by the Council and by law. In turn, the committees are managed by one of the public representatives –who has the deciding vote- and their sessions are public. It is worth mentioning that, due to its recent legal creation, this mechanism has not yet been implemented. It is estimated that the selection process of the next Comptroller General will be carried out with citizen participation for the first time in 2011.

GUATEMALA

In the case of the Guatemalan SAI, the selection of the Comptroller General is regulated by the provisions of Decree-Law No. 19-2009, which establishes nomination committees that are entitled to present candidate lists to Congress. The sessions held by these committees are public and are recorded in audio and video formats, while civil society is also given the framework through which it may access the candidates' backgrounds and make necessary comments in that regard. The system gives civil society the chance to access vacancies for public appointments and make observations on applicants before the candidates that wish to be elected and before the panel that finally elects the Comptroller.

COLOMBIA

In Colombia, although no direct mechanisms exist for public participation in the appointment of the Comptroller General⁹⁸, there are mechanisms for citizen participation in the appointment of officials in the Comptroller General's Office⁹⁹. In these cases, prior to their appointment, their background information is published and a term is assigned (between one week and fifteen days) during which citizens may – by means of electronic mail – report if they know of any facts that should be born in mind before any possible appointment. This procedure was first implemented in the year 2000, at which time its application was subject to the policies implemented by each Comptroller.

⁹⁶ The branches of government correspond to the five state powers: Executive, Legislative, Judicial, Citizenship and Electoral - and are therefore the following: Executive, Legislative, Judicial, Transparency and Social Control, and the Electoral.

⁹⁷ The candidates are subjected to public citizen scrutiny and objections.

⁹⁸ The appointment is carried out by Congress in a plenary session based on a list of candidates proposed by each one of the three Courts of the Republic.

⁹⁹ These include posts such as counselors, directors, and managers which represent a total of 100 employees from the body of 4,057 employees that carry out tasks within the entity.

II. PARTICIPATION IN AUDITS PLANNING: PARTICIPATORY PLANNING AND CITIZEN COMPLAINTS

The proper functioning of the external oversight system should allow for the “map of the administration” to be periodically updated with respect to the handling of public resources. However, this ideal has been difficult to achieve in the region, where selective and targeted oversight is still the norm.

It will probably not be possible to change this dynamic in the short term because SAIs do receive sufficient funds to expand their scope, and do not have guarantees of autonomy and independence around which to organize their work.

However, because of the way that external oversight systems function, it is important that SAIs possess adequate mechanisms to direct their auditing plans to better reflect the social demand for control. The institutional relevance and general impact of oversight agencies’ work is significantly increased if the preferences and interests of the ultimate beneficiaries are actively considered in the design and performance of their work.

The “social demand for oversight” can be channeled through various institutional practices. The effectiveness of SAIs’ oversight can be significantly increased when this social demand is identified and taken into account, because SAI activities then provide a response to real community concerns. At the same time, this type of practice improves the transparency SAI management, since it provides objective and public standards for the decisions on the audited entities’ programs and policies.

A good example of citizen participation is the inclusion of civil society in the selection of programs or bodies to be audited. Since public participation in auditing can occur in different ways, it is important to distinguish between two practices that reach similar outcomes in terms of including citizen input in the auditing process. We are referring to participatory planning and citizen complaints.

These kinds of practices underlie Principle 9 of rule ISSAI 21, which outlines the use of independent external advice in order to improve the quality and credibility of SAIs’ work. For this reason, Principle 9 emphasizes the importance of setting up formal mechanisms by which the public can make suggestions and lodge complaints about alleged irregularities in public bodies that could serve as the basis for future audits.

In both of the aforementioned cases, which will be developed below, the SAIs make use of citizens’ and civil society organizations’ proposals and formal complaints in order to set up future audits.

That is, in both cases, SAIs pay attention to external sources in order to establish their auditing agendas. However, the two practices are different and, therefore, should be reviewed separately.

II.a. PARTICIPATORY PLANNING

DESCRIPTION

Unlike complaints from the public, which are generally individual –even anonymous- and can be lodged at any time through different means set up by SAIs, participatory planning consists of institutionalizing the process of participation through public hearings and meetings where civil

society organizations are called –before the SAI's annual plan is drafted- to suggest programs or bodies to be audited.

Undoubtedly, each organization's experience and knowledge of certain issues and problems in its field of specialization are highly valuable in identifying areas where oversight is needed.

Although participatory planning requires a major effort from SAIs in terms of organization and coordination, it is worth the try since this procedure empowers competent, active members of civil society, allowing them to directly lodge their concerns and explain the basis for their proposals to SAIs.

EVALUATION

In general terms, even though Latin American SAIs display various channels through which to receive citizens' proposals and formal complaints, they do not have institutionalized mechanisms by which civil society organizations can participate directly in the annual planning process, except in extraordinary cases like Argentina's General Audit Office (AGN).

Between 2007 and 2009, the Superior Court of Audit in Honduras implemented the program "Connecting Citizenry to Institutional Oversight"¹⁰⁰, which included instances where civil society's input was taken into consideration for the planning and development of auditing processes. In the first stage of the program, bodies or programs to be audited were selected. In view of building the General Audit Plan (GAP), information provided by external actors was taken into account, especially that submitted by civil society organizations (such as social audit reports, research applications or citizen complaints), and also by the media (press information on acts of corruption).

The process included a call to citizens and CSOs that benefited from the institutional activities of the entity to be audited, so that these groups could present formal complaints or criticism of audited entity's management or service provision. In these meetings, the Court provided information on the audits' scope and procedures. In the following stage it publicly announced the bodies that were to be audited, highlighting those areas in which they had taken into account contributions from the public, while encouraging civil society to make additional suggestions or to submit any evidence about management irregularities.

In summary, the Honduran pilot project illustrates a practice which includes contributions from the public in planning, at the same time as it talks directly with civil society to plan and improve the quality of the audit process.

In addition, another noteworthy case is that of the Colombian Comptroller's Office, since it has created a mechanism for the presentation of formal complaints which is similar to participatory planning. It consists of "Public Agendas", that is, the incorporation of complaints or audit requests submitted by civil society to the General Auditing Program (GAP). Even though there are no express or time-limited calls for complaints, citizens' contributions are taken into consideration in the annual planning, especially when they refer to sectors and programs which are suspected or about which CSOs present evidence of irregularities taking place.

¹⁰⁰ This way of citizen participation is found in articles 68, 69, 70 y 71 of the TCS's Organic Law, which handles the responsibility of the institution regarding the development of strategies for citizen participation, and in the Administrative Agreement No. 45/2003 that created the Direction of Citizen Participation. Regarding the Program of Citizen Vinculation with Control, it is found within the "Diagnóstico del Estado de la Participación Ciudadana en la lucha contra la Corrupción en Honduras", developed together with German Cooperation Agency's -GTZ- sponsorship

EXAMPLES OF GOOD PRACTICES

ARGENTINA

The General Audit Office (AGN) has implemented a structured process of participatory planning, a procedure which has not been carried out regularly since its implementation, but is rather in growth. In 2003, the AGN launched the “Participatory Planning”¹⁰¹ program, which enabled the AGN and civil society organizations to develop a closer relationship. Under this procedure, CSOs are invited to suggest which public agencies, bodies or programs should be included in the Annual Operating Plan which sets out the audit work for the following year. CSO representatives have an initial meeting with AGN officers, where they hand in proposals to be evaluated by technical teams belonging to the entity. During a second meeting, the agency responds to CSOs and states whether or not any of the proposals was adopted. In brief, it is a non-binding consultation mechanism with a dual purpose: the exchange of information and experiences and the receipt of proposals from civil society¹⁰². Audit reports on transport accessibility, pollution in the Matanza-Riachuelo Basin and the environmental impact caused by the destruction of certain natural reserves –which had a great impact on public opinion- are examples of audit works that emerged from these consultation mechanisms.

II.b. CITIZEN COMPLAINTS

DESCRIPTION

While structures of institutionalized participatory planning are in the first stages of development within the regional SAIs, a widespread effort has been made to take into consideration suggestions and complaints from the public when determining the SAIs’ agendas.

One way to involve civil society in auditing, and to provide a space for participation, is the reporting of alleged irregularities within state agencies or government programs. Many SAIs in Latin America have created channels and mechanisms for receiving and processing complaints.

The openness and sensitivity towards receiving citizen complaints represents a situational rather than a structural form of participation in SAI’s oversight. The importance of such complaints increases when the mechanism is extensive and is accessible to the community. SAIs can take advantage of these mechanisms both in the initial stage of developing work plans, as well as later, when they present them publicly and are looking to improve and enhance implementation. When complaints are made with respect to this later stage of the process, the act of complaining will be guided by previous SAI decisions.

Opening channels for public contribution is undoubtedly beneficial. First, the public can be involved in demanding integrity in, and proper management of, public agencies. This is as important as the prevention or identification of irregularities in public administration, since the scope of audits may not always reach areas vulnerable to corruption or SAIs might not have planned to conduct certain audits.

Second, the existence of comprehensive and accessible systems for receiving complaints contributes to reliably mapping active social interests related to government activities, which proves valuable for oversight planning.

¹⁰¹ For further information see the Press Pamphlet developed by the Argentine AGN, available on its website: http://www.agn.gov.ar/planificacion_participativa/index_p_p2.html (last accessed 4/20/2011)

¹⁰² Even when participative planning meetings have not been held uninterruptedly since the implementation of this procedure, the Argentine SAI has stayed in regular contact with civil society organizations, answering to their queries and working together on certain projects.

Third, the existence of channels for lodging complaints helps to keep citizens better informed on the work performed by SAIs, which fosters appreciation of oversight tools.

EVALUATION

In order to examine the extent to which regional SAIs have included complaint mechanisms as tools for citizen participation, in this section we will take into account a number of variables, such as: the existence of areas within SAIs responsible for receiving complaints, the way in which complaints are lodged (including whether or not they can be anonymous) and the level of institutionalization of the complaint system as a tool for civil society participation. With regard to this final criterion, we will focus particularly on: i) the simplicity and accessibility of disseminated and available information regarding procedures for filing complaints, ii) the different ways to present complaints, and iii) the type of monitoring that is implemented after complaints are lodged.

In general, there seems to be a consensus among regional SAIs on adopting public complaint mechanisms as the primary method for citizen participation.

For the vast majority of SAIs in the survey, the mechanisms for complaints are formally organized under the ambit of specific units or agencies: in Peru, as part of the Central Management of Prevention and Attention to Complaints; in Cuba, the Directorate of Citizen Services; in Venezuela, the Office of Citizen Services; in Colombia, the Comptroller's Office for Citizen Participation – Directorate of Citizen Participation; in Paraguay, the Department of Citizen Oversight; in the Dominican Republic, the Office of Social Oversight; in Argentina, the Department of Institutional Relations; in El Salvador, in the Department of Citizen Participation; in Bolivia, the Head Office of Transparency of the Comptroller General's Office; in Ecuador, the Directorate of Ethics and Citizen Participation; in Costa Rica, the Area of Complaints and Investigations; in Guatemala, the Center for Citizen Complaints Management; in Honduras, the Department of Oversight and Complaint Monitoring of the Directorate of Citizen Participation; and in Chile, the General Office of Reporting.

It is notable that the attention given to complaints as a mechanism for civil society participation is widespread in the region and that all complaints submitted to SAIs are received by a unit or agency that is specialized in the matter. However, not all institutions have an office or department specifically created to receive and address complaints and, rather often, institutional affairs offices with multiple functions receive complaints as just one of their many tasks. SAIs in Colombia, Peru, Guatemala, Honduras and Costa Rica are examples of the few countries that have offices that are solely in charge of receiving and processing complaints.

Moreover, there are differences between SAIs with regards to the way in which the complaints can be lodged: in some cases they can be anonymous, while in others they cannot. In addition, some SAIs require supporting documentation to be attached to the complaint, while others do not. In general, complaints are not anonymous even when the identity of the complainant is protected. Exceptions to this practice can be found in Paraguay, Costa Rica, Colombia and Mexico, which do allow fully anonymous complaints.

Moreover, SAIs exhibit varying levels of institutionalization of the complaint system as a tool for citizen participation. Having the mechanism formally available is not enough if it is not implemented in an effective and accessible manner. Thus, it is important to guarantee the clarity and accessibility to information regarding the procedures for filing complaints. For example,

many SAIs display a link in their homepages leading to the complaints section, either to allow online complaint submission or to inform the public about alternative submission methods.

Among the SAIs that allow citizens to file complaints, either by displaying links on their websites or by the extensive information they provide, are: the Comptroller's Office of Guatemala¹⁰³, the Supreme Audit Office of Mexico¹⁰⁴; the Supreme Court of Audit in Honduras¹⁰⁵ -which also allows citizens to access previous complaints-; the Chamber of Audit in Dominican Republic¹⁰⁶; the Court of Audit in El Salvador¹⁰⁷; and the Comptrollers General Offices of Peru¹⁰⁸, Costa Rica¹⁰⁹ and Colombia¹¹⁰.

The available methods for lodging citizen complaints are also relevant to the level of institutionalization of complaints as a mechanism for civil society participation. While some SAIs only allow in-person complaints, other SAIs offer multiple methods of complaint submission, including online forms. Among those are the SAIs in Guatemala¹¹¹, Colombia¹¹², Mexico¹¹³, El Salvador¹¹⁴, Costa Rica¹¹⁵, Paraguay¹¹⁶ and Dominican Republic¹¹⁷.

Some of these countries even allow citizens to follow up on complaints they have lodged. For example, the Comptroller General's Office of Colombia, one of the SAIs that has implemented significant citizen participation mechanisms, enables citizens to monitor the status of their reports through the assignment of a tracking code¹¹⁸. The same procedure is displayed by the Supreme Audit Office of Mexico and the Comptroller General's Office of Costa Rica. Also, the Office of Social Oversight of the Chamber of Audit in Dominican Republic informs the

¹⁰³ The Comptroller General of Guatemala's website is: <http://www.contraloria.gob.gt/> (last accessed 4/20/2011)

¹⁰⁴ See Mexico's Superior Audit Office website: <http://www.asf.gob.mx/index.html> and the link for lodging complaints: <http://www.asf.lineaetica.net/> (last accessed 4/20/2011)

¹⁰⁵ Citizen complaints section, Supreme Court of Auditors of Honduras website: http://www.tsc.gob.hn/Denuncia%20Ciudadana/index_denuncia_ciudadana.html# (last accessed 4/20/2011)

¹⁰⁶ See the Dominican Republic Chamber of Auditors website: <http://camaradecuentas.gob.do/> and specific link for citizen complaints: <http://www.311.gob.do/> (last accessed 4/20/2011). Service 311 is a new mechanism, implemented as part of the "electronic government" strategy with the aim to enhance interaction channels and communication with civil society. Through a free phone line or online it is possible to register complaints which will be channeled to the corresponding institutions or public bodies. It is possible to access the complaints section through the Office of Social Oversight link found on the main website of the Chamber of Auditors

¹⁰⁷ The Court of Auditors of El Salvador website: http://www.cortedecuentas.gob.sv/index.php?option=com_content&view=section&id=11&Itemid=10 (last accessed 4/10/2011)

¹⁰⁸ "Join Forces for Oversight" ("Únete al Control") section within the Peruvian Comptroller General's website: <http://apps.contraloria.gob.pe/unetealcontrol/index.html> (last accessed 4/20/2011)

¹⁰⁹ See the complaints section on the Costa Rican Comptroller General's website: <http://cgrw01.cgr.go.cr/apex/f?p=233:2:824349334365531::NO::> (last accessed 4/20/2011)

¹¹⁰ Colombian Comptroller General's website <http://www.contraloriagen.gov.co/web/guest> (last accessed 4/20/2011)

¹¹¹ See the complaints section on the Guatemalan Comptroller General website: http://www.contraloria.gob.gt/i_den.php (last accessed 4/20/2011)

¹¹² See the complaints section of the Colombian Comptroller General's website: <http://www.contraloriagen.gov.co/web/guest/vias-para-presentar-una-denuncia> (last accessed 4/20/2011)

¹¹³ See the Mexican SAI's complaints section: <http://www.lineaetica.net/ASF/> (last accessed 4/20/2011)

¹¹⁴ http://www.cortedecuentas.gob.sv/index.php?option=com_content&view=section&id=11&Itemid=10 (last accessed 4/10/2011)

¹¹⁵ Mechanisms for lodging complaints through the Costa Rican Comptroller General's Office are shown at: <http://cgrw01.cgr.go.cr/apex/f?p=233:3:3986733490210343::NO::> (last accessed 4/20/2011)

¹¹⁶ See the Citizen Oversight section on the Paraguay Comptroller General's website: http://www.contraloria.gov.py/controlciudadano/index.php?option=com_content&task=view&id=48&Itemid=2 (last accessed 4/20/2011)

¹¹⁷ See the Social Oversight portion of the Chamber of Auditors of the Dominican Republic: http://www.camaradecuentas.gob.do/index.php?option=com_content&view=article&id=103&Itemid=169 (last accessed 4/20/2011)

¹¹⁸ Citizens may check the status of their complaints by phone, letter, or through the SIPAR, accessing the system with prior registration (which can be anonymous) on the website: <http://200.93.128.202/sipar/> (last accessed 4/20/2011)

complainant via post whether or not the complaint –after being evaluated- has been addressed to the Directorate General of Audits to be included in the Annual Audit Plan. Similarly, the SAI of Peru lets the claimant monitor the status of the complaint once it is formally lodged. In addition, the Court of Audit of Honduras releases, on its website, a record of citizen complaints that were filed and that triggered audit procedures.

It is extremely important to provide mechanisms that allow citizens to monitor the course of action taken after filing the complaint, as this gives credibility to the mechanism, rendering it more effective¹¹⁹.

EXAMPLES OF GOOD PRACTICES

COLOMBIA

The Colombian SAI is perhaps the one with the most-developed citizen complaints mechanism. Through the Office of Citizen Services, the entity is responsible for receiving, assessing, tracking and reporting every aspect of citizen complaints relating to fiscal monitoring. This office stands out not only because of the extent and clarity of the information available regarding the various methods of citizen participation and the multiple channels for submitting complaints, but also because it disseminates the results of investigations and lawsuits originated from citizen complaints. The Colombian entity also allows citizens to monitor the status of the complaints through its website once the complaint has been coded and entered into a special computer program¹²⁰.

PANAMA

In a similar way, in Panama, the SAI uses a Citizen Complaint System to provide a channel for filing and then monitoring complaints related to the irregular handling of public funds¹²¹. What is innovative about this tool is that the web site publishes the complaints and their status (among the following four categories: under investigation, revision, complete, or discarded) and such information is accessible to anyone that consults the site. At the same time, it is possible for complainants to attach documentation to substantiate the complaint, both for in-person complaints and also for those made online.

III. PARTICIPATION IN OVERSIGHT: JOINT AUDITS AND SOCIAL AUDITS

Joint audits and social audits are means for citizens' active participation in public oversight, directly involving citizens and civil society groups in the audit process.

Joint audits are based on a collaborative framework between civil society and SAIs' self-monitoring, in which the public provides useful, qualified and well-supported information about the quality of services provided by state agencies. This participation facilitates and guides the identification of aspects of institutional management that should be examined in greater depth. Thus, public participation in monitoring is valuable because it helps the institution to fulfill its monitoring role in an efficient and effective way.

¹¹⁹ The lack of channels for informing citizens about action taken on their complaints and communicating investigation results may cause lack of interest among citizens. For instance, in the Court of Auditors in El Salvador, number of complaints has been decreasing from year to year: in 2006, 262 complaints were submitted; in 2007, the number fell to 218; in 2008, it fell further to 173; and in 2009, only 164 complaints were submitted).

¹²⁰ See this program is called the System of Information for Citizen Participation (SIPAR). See the SIPAR section on the Colombian Comptroller's website: <http://www.contraloriagen.gov.co/web/guest/sipar> and <http://200.93.128.202/sipar/> (last accessed 4/20/2011)

¹²¹ <http://www.denunciaciudadana.gob.pa/publico/> (last accessed 4/20/2011) Although this website is not that of the Comptroller General, it does provide a link to the Citizen Complaint page.

In turn, social audits refer to voluntary nongovernmental associations that directly oversee and monitor public management and the adoption and implementation of public policies¹²². In some cases, SAIs promote citizen oversight programs or provide training or technical cooperation for social audits.

Conceptually, these practices are quite similar. On the one hand, in joint audits SAIs incorporate civil input to carry out their oversight activities. On the other hand, social audits involve direct citizen monitoring: in this case, actors from civil society are the ones who build the audit plans based on SAI accomplishments and taking into account the areas in which there is a lack of control. In addition, SAIs may provide technical support for these control activities.

Both practices, understood as different ways of involving the public in the monitoring process, are in line with Principle 9 of the ISSAI 21 international standards. Principle 9 outlines the use of independent external advice to improve the quality and credibility of the SAIs work, and emphasizes benefits SAIs would obtain from joint or social audits. That is to say, Principle 9 recognizes the benefits of involving new actors in the monitoring task that can stand up to SAI officers when necessary. This is a type of situation in which civil society would play a key role.

Another relevant international norm is embodied in the OLACEFS Declaration of Asuncion. Principle 6 of this Declaration focuses on accountability and specifically highlights the importance of active citizen participation in oversight. Principle 8 urges SAIs to improve their strategies, capabilities and resources in order to achieve cooperation and partnership with different actors, including civil society, with the goals of sharing knowledge and experiences and increasing their potential in this area.

In addition, joint audits and social audits are not only legitimized by the OLACEFS and INTOSAI directives, but also by international conventions against corruption. For example, point 11 of Article III of the Inter-American Convention against Corruption (IACC) discusses the need to install mechanisms that encourage civil society and NGOs' participation in efforts against corruption. A similar point is made by the United Nations Convention against Corruption, especially in Article 5.1 and Article 13.1.

III.a. JOINT AUDITS

DESCRIPTION

Joint audits are a participatory method seeking to involve civil society in monitoring the use of public resources. At the same time, joint audits strengthen fiscal oversight with the input and participation of civil society, as outlined in Principle 3 of the Declaration of Asuncion.

Joint audits display many potential benefits, because the technical contributions of civil society organizations help to strengthen the quality of the audit process. Civil society organizations tend to be focused on service provision, are close to direct users and can control specific aspects *in situ* which can enrich the auditors' understanding of the situation on the ground. In this way, joint audits can help identify important issues in government administration. This, in turn, can help optimize the auditing process and improve its results, and can also bring up new programs or agencies to be included in the SAIs' monitoring agenda.

¹²² For a discussion on the differences between joint audits and social audits, see: Velásquez Leal, L.F., *Ciudadanía y control fiscal: una experiencia de participación ciudadana en el control institucional en Colombia y Honduras*, Corporación Acción Ciudadana Colombia (AC-Colombia), April 2009.

An example is the implementation of social programs. Those who can testify to the effectiveness and transparent implementation of such policies are, without doubt, direct beneficiaries. Whether they are individuals or organizations, it is civil society who can cooperate with oversight institutions, creating an environment for dialogue while increasing public confidence in the work performed by regulatory agencies as efficient monitoring entities.

EVALUATION

In general, few Latin American SAIs display mechanisms for citizen participation through joint audits. Only Colombia's SAI has institutionalized these practices through formal rules. However, other examples of monitoring participation illustrate the ways in which SAIs can incorporate civil society in oversight tasks.

Argentina is a good example. While joint audits are not implemented as an institutionalized practice in the AGN, in 2005 a group of disability-rights organizations were involved in a participatory planning process, which called its members to assist in fieldwork for an audit on the accessibility of public transport services. The inclusion of CSOs in monitoring tasks complemented the work performed by the auditing entity and enabled the services to be monitored *in situ*.

The on-site monitoring, performed by the very people affected by the service provision, strengthened the oversight in that case and contributed to the detection of failures that the SAIs would probably not have seen.

On the other hand, the aforementioned program "Connecting Citizenry to Institutional Oversight" implemented by the Supreme Court of Audit of Honduras¹²³, included participatory mechanisms within the audits. Although this program did not meet the criteria for a joint audit, it did include contributions from the public in the audit process. After preparing the General Audit Plan, the Supreme Court of Audit asked the public and CSO beneficiaries of the audited entities to submit complaints or identify critical aspects of quality management or services. At an open meeting, the Supreme Court of Audit stated the areas in which public contributions had been considered, and encouraged civil society to make suggestions or provide additional evidence of mismanagement. Finally, the outcomes of the audits were shared with the public and the audited entity.

EXAMPLES OF GOOD PRACTICES

COLOMBIA

Between 2002 and 2005, Colombia's SAI started implementing joint audits with civil society. This mechanism arose from the entity's restructuring, at which time ten Comptroller Delegates were created, including the Comptroller for Citizen Participation. Under the aegis of the Deputy Comptroller is the Directorate for Citizen Services (in charge of managing the system of receiving and tracking complaints and strengthening the audit process by linking civil society organizations in government audits) and the Directorate of Promotion and Development of Citizen Oversight (in charge of education, training and the promotion of public participation in fiscal monitoring). This means that citizen participation in monitoring is institutionalized not only through law¹²⁴ but also through the SAI offices designed to interact with civil society. Joint audits are one of the participatory strategies for fiscal monitoring brought into the entity. The aim is to strengthen the quality of the audit process

¹²³ See the description of the program "Connecting the Citizenry to Institutional Oversight" in paragraph II.a, Participation in audits: Participatory planning.

¹²⁴ The Colombian Comptroller General's Resolution No. 05049/2000 has a section on citizen participation in the performance of audits.

and the results of fiscal monitoring through the contributions of social, professional, academic and other legally constituted civil society organizations, which have prior knowledge of the entity or sector being audited, its mission and the economic, social, and/or environmental impact of the plans, programs and projects being conducted.

Each exercise of joint audit is comprised of four phases:

- The first consists of connecting the entity to civil society organizations: the SAI identifies and then trains those CSOs that comply with the requirements for participation. At the same time, the SAI and the CSOs sign an agreement to cooperate in monitoring governance; this agreement lasts at least one year, with the possibility of an extension for another one.
- The second phase consists of collaboration/articulation: the participating organizations provide technical knowledge of the sector under oversight, come together for roundtable discussions with auditors and define critical aspects of management of the entity to be audited¹²⁵.
- The third stage is the follow-up: starting with the audit's findings, the audited entities generate an Institutional Improvement Plan, which is presented to the SAI. Civil society organizations are invited to take part in the discussion of the Plan and may even monitor its accomplishment.
- The final phase is an extension stage, which consists of planning training programs between the Comptroller General's Office and civil society organizations, as well as implementing working groups for assessing public policies.

III. b. SOCIAL AUDITS

DESCRIPTION

Through social audits civil society organizations can complement auditing work conducted by the SAIs and enhance the benefits that the entities obtain from this form of public participation.

Social audits are carried out by civil society associations that seek to protect public interests through participation, research, reporting and monitoring of the management of certain state institutions or government programs¹²⁶. These oversight groups are created based on the initiative and willingness of citizens and organizations that are involved and interested in controlling the procedures and management of government bodies. In this way, they are independent from public institutions and exclude the participation of civil servants¹²⁷.

However, since social audits perform a similar role to that of SAIs –watching, monitoring and reporting any irregularity in public administration- it can help to ensure optimal management of resources satisfying the interests of the community. In this sense, there are some experiences of social audits which formally link SAIs to CSOs.

One of the fundamental benefits of social audits is that they can monitor areas or aspects of public management that SAIs, by their very nature, struggle to perform¹²⁸. For example, SAIs can monitor whether a particular purchase price was reasonable, but it is possible that information

¹²⁵ Civil society contributions must lie beneath academic investigations, documents, photographs or testimonies.

¹²⁶ See *Manual de apoyo para el Control Ciudadano: Proyecto Veedores Ciudadanos para la Integridad*, CEAMSO-Observatorio Ciudadano contra la Corrupción, Paraguay, 2008.

¹²⁷ See: “Estudio sobre la figura de la Veeduría Ciudadana” en *Cuadernos de Transparencia N° 2*, Second Edition, July-October 2000, Corporación Transparencia por Colombia:

<http://www.transparenciacolombia.org.co/Portals/0/descargas/publicaciones/cuaderno2.pdf>

¹²⁸ See Peruzzotti, E., *Rendición de cuentas, participación ciudadana y Agencias de Control en América Latina*, cited above.

concerning the quantity or quality of products or services provided will not emerge clearly from documentary material, while on-site monitoring in the field could avoid these shortcomings. In this regard, civil society organizations can increase the effectiveness of oversight of the performance of certain programs. For this reason, the incorporation of social audits in the monitoring process allows for a more effective auditing process.

Social audit groups should go through a selection process, and their staff members must be trained. Firstly, it is essential that staff members be citizens that are familiar with the area on which they will be providing oversight. Even more importantly, they should be ethical and should demonstrate an interest in, and commitment to, impartiality. It is the responsibility of civil society organizations promoting public oversight to select those citizens with the appropriate profile to be appointed to the team.

Similarly, it is also important that these social audit groups have access to the proper tools so that they can be effective in their monitoring. Such tools include manuals on proper oversight procedures, outlines to assist in information gathering, a work plan, and guidelines for preparing reports to submit to the coordinator of the team.

Moreover, when beginning to involve citizens in oversight activities, it is also important to consider the cases which have been already selected for audit. In this regard, the following criteria might be taken into account: social impact of the case, interests at stake, potential damage to net assets, and the involvement of senior staff in the event denounced, among others. In some countries where social audits are carried out –such as in Paraguay– citizens even participate in the selection of cases to be monitored, as a product of discussion that takes place at working groups among members of CSOs involved in oversight activities.

EVALUATION

In general, Latin American SAIs rarely promote the participation of organized civil society in the form of social audits. In fact, only the SAIs of Colombia and Paraguay have institutionalized these practices through agreements with civil society organizations. However, note that despite the fact that most SAIs do not formally work with social audit groups, this does not mean that collaboration with such groups never occurs. By their very nature, social audit groups are independent from public institutions, and in any case, they are meant to complement SAIs' work: oversight committees are based on the free will of individuals and their right to associate, even if –often– these committees include CSOs.

In Peru, the Superior Council of Contracting and Procurement (CONSUCODE) has promoted the involvement of social audit groups in the Project for Transparency in State Acquisitions since 2005¹²⁹. In each region of the country, special citizen committees oversee state contracting, prioritizing the inclusion of representative civil society institutions, at the same time as they allow the involvement of individual citizens who wish to collaborate. Also, the members of the oversight committees are trained in the Law of State Contracting and Procurement and in mechanisms

¹²⁹ The project, implemented with support from the United States Agency for International Development (USAID), aims to ensure transparency in public administration, such that: 1) all public acquisitions and contracting is done based on objective criteria and qualifications; and 2) easy access is ensured to those who are interested in participating in the selection process. For further information see “Veedurías Ciudadanas especializadas en Contratación Pública”: <http://www.osce.gob.pe/red/default.asp?pin=h2.htm> (last accessed 4/20/2011)

and tools of social monitoring¹³⁰ as well. Furthermore, during 2010 the Peruvian Comptroller's Office developed preventive oversight mechanisms, based on the model of social audits, to monitor governmental projects and activities; the ultimate reports are available on the Peruvian Comptroller Office's website¹³¹.

Bolivia developed the so called "Mechanisms for Social Oversight and Vigilance Committees"¹³² as a result of improvements found in the Popular Participation Law (1994), which legally recognized the monitoring power of civil society institutions over public institutions. The committees are made up of local representatives of social organizations, elected in municipalities; they are permanent and have external legitimacy given by the State. Its tasks include linking social demands to municipal government and exercising (ex post) social monitoring on behalf of the community –in other words, it serves the function of social audits.

Likewise, Mexico has a Social Audit mechanism that works through "Citizens Committees for Oversight and Monitoring" (CCCM)¹³³. These committees are made up of citizens elected from other committees associated with the implementation of public works, or are directly elected by the communities that benefit from public works or programs. These committees are temporary and define themselves as representatives of the internal control body of the public administration.

EXAMPLES OF GOOD PRACTICES

COLOMBIA

The Colombian experience in social audits goes back more than two decades, under the framework of the National Rehabilitation Plan. Nevertheless, it was not until Decree No. 1512 issued in 1989 when social audits first appeared; under the National Rehabilitation Plan, these groups were legally empowered to oversee and monitor the implementation of agreements, contracts and projects implemented by government entities or by private contractors¹³⁴. Since then, public oversight has been developing in Colombia at the same time as the law regarding public participation has been strengthened. In addition, in 1999 the Comptroller General's Office implemented the Program for Citizen Participation in Fiscal Oversight¹³⁵ and, in 2003, promoted Public Oversight Committees as a method of social audit. This procedure was institutionalized by Law No. 850/03, which regulates social audits as a type of democratic representation of citizens or social organizations committed to monitoring public management. This Law also sets responsibilities on state institutions through

¹³⁰ Different civil society organizations have encouraged citizen participation in monitoring public administration through citizen watchdog committees through their anti-corruption programs. Such CSOs include Pro-Ethics (Proética) and the Civil Association for Transparency (Asociación Civil Transparencia).

¹³¹ Reports about citizen watchdog groups are available on the Peruvian comptroller's website:

http://www.contraloria.gob.pe/wps/portal/portalcgr!/ut/p/c1/04_SB8K8xLLM9MSSzPy8xBz9CP0os_hgXx9XEzcPIwMLA19nA09XC1NPI0cvlWVl6B8pFm8o6mjd7CniZGBu6uXpYFRmEegh4mBuaGnrxFFug0o003oaUjAt59Hfm6qfjjlx8jqApwcdTyNvMw8QoPdDA2MzPULckNDlyo8FQFCr1Al/dl2/d1/L2dJQSEvUUt3QS9ZQnB3LzZfU01MRTRGSDIwMEFCNjBJUVE0SFZINjFHNDc!/

¹³² For further information: Ayo, Diego, *El control social en Bolivia. Una reflexión sobre el Comité de Vigilancia, el Mecanismo de Control Social y demás formas de control social*, Editorial El País, Santa Cruz. 2004. Available at:

<http://www.pieb.org/participacion/archivos/Ayo-ElControlSocial.pdf> (last accessed 4/20/2011)

¹³³ See Gaytán Olmedo, María Soledad, "Los comités ciudadanos de control y vigilancia del Estado de México" en *Convergencia: Revista de ciencias sociales*, ISSN 1405-1435, N°. 39, 2005, pages. 51-73. Available on the DIALNET website:

<http://dialnet.unirioja.es/servlet/articulo?codigo=1465529>

¹³⁴ For further information see: "Estudio sobre la figura de la Veeduría Ciudadana" en *Cuadernos de Transparencia N° 2*, Second Edition, July-October 2000, Colombia. Available on the Transparencia por Colombia website:

<http://www.transparenciacolombia.org.co/Portals/0/descargas/publicaciones/cuaderno2.pdf> (last accessed 4/20/2011)

¹³⁵ This program was put in place in 2008 by Law No. 489,, articles 34 and 35, which enhance the legal framework for participatory oversight, stating that, once citizens decide to create their own social monitoring mechanisms to oversee the management of public entities -especially through citizen watchdogs- the State will be compelled to assist in this oversight.

the Institutional Network of Support for Social Audits. Such institutions include the Colombian SAI, thus enabling social audit groups to conduct audits of state or municipal government bodies that manage national funds. At present, the committees hand in complaints in order to contribute to audit processes conducted by the CGR, who calls, creates and trains these audit groups.

PARAGUAY

In Paraguay, social audit holds a different structure, since it falls under the domain of the Comptroller General's Office of the Republic. In 2006, Paraguay passed a law called the Code of Good Governance of the Comptroller General of the Republic; this law states that the Paraguayan SAI is subject to the control of, and commits to be accountable to, civil society. Along the same lines, the Department of Citizen Oversight was created in 2007 by Resolution No. 524, which aimed to increase citizen participation in the supervision of government. Likewise, social audits were set as a mechanism of participatory fiscal oversight, whilst the relationship with civil society organizations was also being strengthened. In 2008, six projects related to social audits were developed jointly with civil society organizations¹³⁶. For example, the Center for Environmental and Social Studies (CEAMSO) and the SAI promoted the "Social Oversight for Integrity Project"¹³⁷. The aim was to study and monitor prosecutions related to the mishandling of public goods. In this sense, the role of the social audits –in particular, that of "overseers"- aimed at increasing transparency and giving civil society tools to follow up criminal prosecutions regarding offenses investigated by the CGR that were handed over to the Public Ministry¹³⁸. Implementing this participatory mechanism involved a long process that began with a call for volunteers in April 2008, and continued with selection and training, which was the responsibility of those CSOs fostering social auditing. The latter also worked in coordination with the Comptroller General's Office¹³⁹ via the Department of Citizen Oversight. In other words, citizen participation is not only formally mandated in the entity's regulations, but is also institutionalized through offices meant to link civil society with the SAI. The procedure also involved a phase during which oversight teams were formed and their work was planned and executed; another stage in which presentations were made to the Comptroller General's Office and the Public Ministry; and, finally, an instance for publishing the gathered information through multiple channels. Undoubtedly, the process of organizing social audit committees contributed to strengthening the bond between the SAI and civil society, in line with the principles outlined in the Declaration of Asuncion. It is especially important to note that the institutionalization of this procedure through Resolution No. 384/08 of the Paraguayan Comptroller is a sign that the entity is willing to adopt a regulatory and institutional framework in line with best practices surrounding citizen participation in oversight. This good faith is also reflected in the reestablishment of the Social Audits Program during 2011, with the inauguration of the "Citizen Overseers Project for Integrity II", which is part of Threshold Program II and is coordinated by the Center for Environmental and Social Studies (CEAMSO) in partnership with the Federation of Neighborhood Organizations of Paraguay (FEDEM) and the Department of Citizen Oversight.

¹³⁶ See "La participación ciudadana como herramienta para transparentar la gestión de las EFS y los mecanismos de inclusión ciudadana en el control gubernamental externo", ponencia de la Contraloría General de la República del Paraguay en la XX Asamblea General Ordinaria de la OLACEFS, Guatemala, 5 al 10 de julio de 2010. Available on the OLACEFS website <http://www.olacefs.net/uploaded/content/event/1690357727.pdf> (last accessed 4/20/2011)

¹³⁷ As part of the Threshold Program, CEAMSO collaborated with the Citizen Observatory Against Corruption, New Earth, and the Public Policy Center at the Catholic University (Asuncion Campus)

¹³⁸ Even though citizen watchdogs are new mechanisms for participatory mechanisms in Paraguay, they are related to th earlier "Citizen Comptrollers", which were created in 1999 in order to encourage participation, citizen monitoring, and follow-up for investment and public policies.

¹³⁹ Comptroller General of Paraguay's Resolution 348/08 governs the creation and functioning of citizen watchdogs.

IV. PARTICIPATION IN FOLLOW-UP: INVOLVING CITIZENS IN MONITORING COMPLIANCE WITH AUDITS' RECOMMENDATIONS

DESCRIPTION

Citizen participation in monitoring government compliance with observations and recommendations found in SAI audits is one type of participatory practice that results in benefits similar to those generated by participation in fiscal processes. In this section we refer to institutionalized mechanisms by which SAIs involve civil society in following up recommendations made in audit reports. In other words, this section will not discuss actions taken by civil society organizations as a result of findings presented in SAI audit reports.

Just as institutionalized participation by the citizenry in audit processes requires previous training, citizens must also be trained before they can take part in the follow-up. The results of SAIs' efforts to train and educate the public in order to include them in audit processes could be enhanced by enabling mechanisms through which the public and organizations could monitor compliance with the recommendations found in SAIs' audit reports. After SAIs train citizens in external monitoring methods, they need not conduct a special training program for follow-up, since the public is already informed about monitoring and its techniques; instead, the SAI can merely explain basic guidelines and rules that apply to such follow-up.

EVALUATION

In general, Latin American SAIs have no institutionalized mechanisms that allow civil society to monitor the extent to which audited entities comply with SAIs' suggestions and recommendations.

This is due to several factors. First, not all SAI reports include recommendations or follow-up guidelines. Second, it is difficult to involve the public in monitoring compliance with audits' recommendations if the public is not already familiar with the audit in question (i.e., if they did not propose the audit and did not participate in its implementation); this remains true even though nothing prevents a citizen from becoming interested in monitoring a particular case with significant findings.

Although this mechanism for public participation is not widespread in the region, it is worth mentioning that the "Connecting Citizenry to Institutional Oversight" program developed by the Supreme Court of Audit of Honduras –discussed previously–included citizen follow-up as its final phase. After presenting the audit's results at an open meeting, the Supreme Court of Audit urged the audited institution to prepare a plan for improvement and present it publicly so that the public could start monitoring. After a period of training, civil society would oversee management improvement plans that audited entities had agreed to abide by. This is an innovative practice that promotes participation and citizen oversight and that has transformed social auditing in Honduras.

EXAMPLES OF GOOD PRACTICES

COLOMBIA

With regard to public participation in following up on audits' suggestions, the case of the Colombian SAI is worth mentioning. After each audit, the audited entity develops an Improvement Plan –which must have the approval of the Comptroller General's Office– that is published on its website. Moreover, audits which are conducted collaboratively with civil society, involve a follow-up phase that directly incorporates citizen participation in monitoring compliance with the improvement plan.

V. DISSEMINATION OF INFORMATION RELATING TO CITIZEN PARTICIPATION AND OVERSIGHT MECHANISMS

DESCRIPTION

The dissemination of information on mechanisms of citizen oversight is indispensable in order to achieve public participation.

Principle 6 of the Declaration of Asuncion places specific emphasis on active public participation in monitoring, and encourages SAIs to strengthen the mechanisms through which they communicate and interact with society. The dissemination of information on participation mechanisms is indispensable because, frequently, participation is limited not by lack of interest, but rather by a lack of awareness.

Furthermore, when there is no culture of participation, civil society should be incorporated into the monitoring process in a progressive way, creating the necessary conditions and means of participation, which requires disseminating available information about the methods and benefits of such participation.¹⁴⁰

At the same time, creating awareness in civil society about the importance of oversight must be a priority. In order for the public to be able to exercise fiscal oversight, citizens must be trained not only in basic auditing techniques, but also in fundamental values such as honesty, integrity and commitment. It is also important to convey to civil society the importance of oversight and the risks of corruption. The United Nations Convention against Corruption, Article 13, paragraph 1, states the need to raise public awareness in preventing and combating corruption, and suggests encouraging active participation of individuals, groups, NGOs or community based organizations.

Another way to encourage civil society to join SAIs' work is to provide mechanisms that ensure long-lasting participation and continuity. In that sense, sharing updated information on participatory mechanisms is essential.

EVALUATION

Regional SAIs have made real progress on dissemination, as a first step to introducing participatory mechanisms. Although the situation varies from country to country, and many of them lack effective tools to include citizens in monitoring, even these countries have promoted the dissemination of information. This shows an attempt to meet OLACEFS recommendations with respect to civil society participation in SAI activities.

Overall, agencies that implement mechanisms for citizen participation in monitoring –mainly in the form of joint audits and social audits- generally implement policies for the dissemination of information as well; such countries include Colombia and Paraguay.

Those SAIs that have created specific offices for public attention or that include new mechanisms for lodging complaints (using a variety of channels, providing for the possibility of monitoring, etc.) often have systems for the dissemination of information; such countries include Mexico, Dominican Republic, Guatemala, El Salvador, and Peru, among others.

¹⁴⁰ See “*El control ciudadano: experiencias de las Entidades Fiscalizadoras Superiores*”, Report of the Comptroller General of Venezuela at the Fourteenth Ordinary General Assembly of OLACEFS, Buenos Aires, Argentina, November 16-18, 2004. Available on the Iniciativa TPA website: <http://iniciativatpa.files.wordpress.com/2010/06/el-control-ciudadano-experiencias-de-las-entidades-fiscalizadoras-superiores.pdf>

For instance, the SAI of Peru posts on its website all information of public concern –the system for complaints and requests for information; sections on transparency, access to public information and corruption; a calendar of events open to the public. The Peruvian Comptroller's Office is also conducting a publicity campaign to emphasize the importance of monitoring, through the "Join Forces for Oversight"¹⁴¹, which involves the public in fighting against state corruption.

The Dominican Republic Chamber of Audit provides information on the role of citizen monitoring and ways it can be made effective, primarily by providing mechanisms for citizen complaints.

The Comptroller's Office of Panama has adopted a similar strategy, and maintains a complaints website that also provides information on the importance of, and ways to achieve, citizen participation, and describes actions taken as a result of prior citizen complaints.

EXAMPLES OF GOOD PRACTICES

PARAGUAY

In Paraguay, the SAI's Department of Citizen Control works and manages public participation and monitoring mechanisms. These participatory mechanisms involve workshops and conferences, information campaigns, incentives for participation. In effect, one of the Department's goals is to train civil society in monitoring and oversight. The Paraguayan SAI's website has a link to a section called Public Oversight, which allows people to access up-to-date information on the entity's work and on mechanisms for participation.

COLOMBIA

The SAI of Colombia disseminates information regarding citizen participation. The entity has internal units and offices specialized in establishing communication channels with civil society: the Department of Citizen Services and the Department of Promotion and Development of Citizen Oversight, which both depend on the Office for Citizen Participation. The Department of Promotion and Development of Citizen Oversight manages five training programs¹⁴² targeting different populations to train interested citizens in participation and oversight methodologies and techniques, taking into consideration the resources allocated by the SAI for this purpose and –if necessary- through programs carried out with public, private, national and international organizations. This department organizes workshops and conferences as well as campaigns to foster citizen participation, raise awareness on its importance, and disseminate information. It also publishes the results of reports tracking the use of state resources, with the goal of encouraging citizen participation in state monitoring and creating deliberative spaces around citizens' experiences in participating in auditing processes. In conclusion, the Colombian SAI has not only created mechanisms for the dissemination of information regarding methods of participation, but has also progressed in citizen training and education, raising awareness about the importance of holistic and participatory monitoring.

¹⁴¹ For further information on the campaign, see: <http://apps.contraloria.gob.pe/unetealcontrol/index.html>

¹⁴² Those programs are: Oversight Heroes; Decontaminating the Bogota River; Communities; Youth Social Oversight; and Displaced People. For further information see the program section on the Colombian Comptroller's website: <http://www.contraloriagen.gov.co/web/guest/estrategias1>

PARTICIPATION

| PRACTICE | SOME INDICATORS | GENERAL EVALUATION | CASES |
|---|--|--|--|
| Participation in the appointment of comptrollers, auditors and other high-level SAI officials | <ul style="list-style-type: none"> ▪ Publication of candidates' qualifications and resumes ▪ An open selection process, including public hearings with candidates ▪ Forums for the public to comment on the proposed candidates | <ul style="list-style-type: none"> ▪ SAIs that publish background information on the candidates and/or hold public hearings: Colombia, Guatemala, Paraguay, Ecuador ▪ SAIs that provide opportunities for citizen participation in the selection process: Colombia, Ecuador, Guatemala ▪ SAIs that incorporate citizens into the designating bodies: Ecuador | <ul style="list-style-type: none"> ▪ Ecuador ▪ Guatemala ▪ Colombia |
| Participation in audits planning | <ul style="list-style-type: none"> ▪ Broad meetings that are open to the public ▪ Provision of information on the oversight system, the way in which audits are planned, and opportunities for participation ▪ Monitoring mechanisms | <ul style="list-style-type: none"> ▪ SAIs that have institutionalized participative planning: Argentina ▪ SAIs that offer opportunities/instances for citizen participation in the planning process: Colombia, Honduras | <ul style="list-style-type: none"> ▪ Argentina |
| Citizen Complaints | <ul style="list-style-type: none"> ▪ Complaint Department at the SAI ▪ Clarity, accessibility, availability, and dissemination of information on complaint procedures ▪ Multiple channels to lodge complaints ▪ Mechanisms for oversight and monitoring the status of complaints | <ul style="list-style-type: none"> ▪ SAIs with established mechanisms for receiving complaints: Argentina, Bolivia, Chile, Colombia, Costa Rica, Cuba, Ecuador, El Salvador, Guatemala, Honduras, Panama, Paraguay, Peru, Dominican Republic, Venezuela ▪ SAIs that allow anonymous complaints: Colombia, Costa Rica, Mexico, Paraguay ▪ SAIs that actively encourage citizens to lodge complaints: Colombia, Costa Rica, El Salvador, Guatemala, Honduras, Mexico, Peru, Dominican Republic ▪ SAIs that allow citizens to follow up on their complaints: Costa Rica, Honduras, Mexico, Peru, Dominican Republic | <ul style="list-style-type: none"> ▪ Colombia ▪ Panama |

| PRACTICE | SOME INDICATORS | GENERAL EVALUATION | CASES |
|---|---|--|--|
| Joint audits | <ul style="list-style-type: none"> ▪ Degree of institutionalization of joint audits within SAIs ▪ The regularity of joint audits ▪ Breadth of audience called to participate ▪ Training programs for participants ▪ Degree of impact of the audits ▪ Mechanisms for follow up on recommendations | <ul style="list-style-type: none"> ▪ SAI that facilitate mechanisms to develop joint audits: Argentina, Colombia, Honduras | <ul style="list-style-type: none"> ▪ Colombia |
| Social Audits | <ul style="list-style-type: none"> ▪ Regulation and institutional support for social audit initiatives ▪ Cooperation agreements between SAIs and CSOs that carry out social audits ▪ Insertion of social audit's results to the SAIs' monitoring schedule | <ul style="list-style-type: none"> ▪ Countries that foster social audit initiatives: Bolivia, Colombia, México, Paraguay, Peru | <ul style="list-style-type: none"> ▪ Colombia ▪ Paraguay |
| Participation in follow-up: involving citizens in monitoring compliance with audits' recommendations. | <ul style="list-style-type: none"> ▪ Linking civil society to the monitoring of audits recommendations' compliance ▪ Degree of utilization of audits' reports by CSOs | <ul style="list-style-type: none"> ▪ SAI which established procedures to enable participation in the follow-up of recommendations: Colombia, Honduras | <ul style="list-style-type: none"> ▪ Colombia |
| Dissemination of information related to citizen participation and oversight mechanisms. | <ul style="list-style-type: none"> ▪ Efficient information systems on participation mechanisms ▪ Extensive information on complaints and consultation systems and on linking civil society to monitoring practices ▪ Public awareness campaigns related to the importance of citizen monitoring ▪ Providing publications on the importance of monitoring ▪ Scheduling events of public interest, open to civil society ▪ Citizen services offices that specifically focus on providing channels for citizen participation | <ul style="list-style-type: none"> ▪ SAI that have devices to disseminate information on mechanisms for participation: Colombia, Costa Rica, El Salvador, Guatemala, Mexico, Panama, Paraguay, Peru, Dominican Republic ▪ SAIs which have citizen services offices that specifically focus on providing channels for citizen participation: Colombia, Paraguay | <ul style="list-style-type: none"> ▪ Paraguay ▪ Colombia |

ACCOUNTABILITY

INTRODUCTION

In general terms, the concept of accountability refers to the government obligation to explain its acts to the citizenry¹⁴³. Certainly, the system of outside control of the administration is a fundamental component of state accountability; and, at the same time, internal control bodies within the government – in particular, SAIs - must also be accountable for their own activities.

Moreover, the authority and legitimacy of SAIs in their fundamental mission of ensuring the accountability of the public management and the administration of the State's resources depends largely on the quality of its own accountability procedures.

In that sense, the Declaration of Asunción on Accountability sets forth in its 5th paragraph that “[the SAI] may have a leadership role in the promotion and strengthening of the practice and the culture of accountability, and therefore it is very important to strengthen its independence, its resources and its capabilities. Likewise, SAIs should, through their own actions, set an example for other entities in the field of public management and accountability”.

¹⁴³ See Enrique Peruzzotti, *Marco Conceptual de la Rendición de Cuentas*, paper prepared for the Reunión Técnica de la Comisión de Rendición de Cuentas of the OLACEFS, Buenos Aires, Argentina, August 28 and 29, 2008, available in the Library section of the website of *Iniciativa TPA*: <http://iniciativatpa.wordpress.com/biblioteca/> (last accessed 4/18/2011)



Auditing bodies' adoption of good practices of transparency and accountability strengthens their public image in the eyes of the citizenry and helps to legitimize their oversight activities¹⁴⁴.

¹⁴⁴ For more information regarding types of organized civil intervention on rights and accountability policies, see Enrique Peruzzotti, *La política de accountability social en América Latina*, available on the website of *La Sociedad Civil en línea*: http://www.lasociedadcivil.org/uploads/ciberteca/accountability_social1.pdf (last accessed 4/18/2011)

ACCOUNTABILITY PRACTICES IN LATIN AMERICAN SAIS

This section deals SAIs' duty of accountability to account for its actions in a comprehensive manner that is understandable to the public. Although this general duty is owed by all public bodies, SAIs have a special duty of accountability because they are responsible for government oversight.

This section analyzes, on the one hand, SAIs' accountability for its own management, and, on the other hand, its accountability for matters related to the integrity and quality of its personnel. The first subsection details the following practices: I) SAIs' issuance of periodic management reports, with quantitative and qualitative indicators of performance, II) instances of presentation and discussion of the management reports before the citizenry and legislative, executive, and judicial bodies, and III)

other mechanisms of accountability related to the management of the SAI, such as peer review, self-evaluation, and certifications of management quality. The second subsection discusses two matters related to SAI employment policies: I) the adoption of institutional ethics policies, and II) merit-based hiring and promotion policies within the SAI.

Under each heading, there is a brief description of the characteristics of the practice and a summary of the policies of international organizations that support or require its implementation. Next is an assessment of the development level of the practice in the region, and, in some cases, its probable causes. Each section concludes with a summary of best practices, i.e. the SAIs that implemented the practices most successfully.

A. ACCOUNTABILITY IN SAI MANAGEMENT

Recently, important developments have been made in the development of common standards of accountability for management of SAIs. For example, INTOSAI regulation ISSAI 20, reviewed in 2010, set forth in Principle 3 that "(the) SAI must put in place an adequate system of quality guarantees for its auditing and reporting activities, and subject said systems to periodic independent evaluations".¹⁴⁵

SAIs should develop practices that reflect the quality of the auditing processes behind their reports. In a technical presentation at the OLACEFS, the Chilean Comptroller General spoke of the necessity of including "procedures and methods of work (...) that are transparent and openly divulged to the community, to the mass media and to third parties interested in their controlling activity".¹⁴⁶

Without a doubt, it is important that SAIs have a particularly proactive attitude regarding accountability related to their management, and that they adopt the strictest standards. This is necessary so that SAIs can lead by example to promote change in other parts of the government administration, as stated in the Declaration of Asunción on Accountability (Statement 5 and Principle 8).

When SAIs remember that it is the citizens (rather than merely the technical-political governmental bodies or parliament) who are the beneficiaries of their work and the parties demanding control, their accountability agenda takes on increased dignity and significance.

¹⁴⁵ Principle 9 of regulation ISSAI 20, proposes the reviewing of equals as a suitable mechanism.

¹⁴⁶ See *Presentación de Cuentas y su Rendición*, presented by the Contraloría General de la República de Chile at OLACEFS on February 10, 2009, available at OLACEFS website <http://www.OLACEFS.net/uploaded/content/category/603497351.pdf> (last accessed 4/19/2011).

The developments and best practices mentioned in the previous sections are necessary in order for SAIs to be sufficiently held accountable for their own work. These practices should be consolidated through specific mechanisms and procedures by which the citizenry can obtain explanations about SAIs' work.

These practices still seem to be in their infancy in the region. Their development depends on – and requires – that the citizenry and public opinion increasingly monitor the work of SAIs.

I. PREPARATION AND PERIODIC PUBLICATION OF SAI MANAGEMENT REPORTS, WITH QUANTITATIVE AND QUALITATIVE PERFORMANCE INDICATORS

DESCRIPTION

The most basic accountability practice in the public agencies is the periodic publication of management reports. In addition, SAIs are responsible for creating and publishing periodic (monthly, quarterly, annual) reports on their work during that period. Such reports should explain the activities of the SAI, the results of its audits, its achievements, and any obstacles encountered. Furthermore, the report should state the SAI's objectives for the future periods, and any challenges that are expected.

International organizations have recognized the importance of these periodic evaluations to the SAI's management. For example, in the year 2000, during OLACEFS's tenth General Assembly, the Special Technical Commission of Performance Evaluation of the SAI and Performance Indicators (in Spanish CEDEIR) was created. This body endeavors to research and disseminate new methodologies for management evaluation. In 2002, CEDEIR published the "Guide to the evaluation of the Auditing Entities", by virtue of which OLACEFS member states have access to a list of criteria and indicators for evaluation of the SAI. This report also proposes methodologies for evaluating and promoting workers¹⁴⁷. At the same time, the INTOSAI created the "Task Force on the SAI Information Database", with the purpose of systematizing information on the SAIs of the world in a manner that, among other things, allows the definition and identification of management indicators¹⁴⁸.

At the same time, Principle 6 of the ISSAI 20 international standards refers to transparent management and the importance of internal controls regarding accountability, requiring that "SAIs manage their operations with economy, efficiency and efficacy and according to laws and regulations, and report publicly on these matters". Among the best practices compiled in ISSAI 21 with respect to that principle, SAIs are encouraged to carry out internal audits of their own administration and financial transactions, and to publish reports on the efficiency and efficacy of their allocation of funds using yield indicators to evaluate the value of their audit work for the Parliament, the citizens and other interested parties.

¹⁴⁷ *Guía para la evaluación de las Entidades Fiscalizadoras*, Comisión Técnica Especial de Evaluación del Desempeño de las SAI e Indicadores de Rendimiento (OLACEFS, 2002) Available through the OLACEFS website:

<http://www.OLACEFS.net/uploaded/content/category/919651025.zip> (last accessed 5/10/2011)

¹⁴⁸ Section of the INTOSAI website regarding "Task Force on the database with information on SAIs"

http://www.intosai.org/es/portal/committees_working_groups_task_forces/goal_3_knowledge_sharing/tfinformationdatabase/ (last accessed 5/10/2011)

The preparation of periodic management reports is a necessary tool to increase visibility of SAIs' work. Such reports should take into account i) the importance of communicating the results of the management in an understandable manner to a non-specialist public; and ii) that the citizenry and civil society organizations must be able to make effective use of the relevant information.

Of course, these reports cannot be mere formalism, nor can it be used as a public relations exercise. The length and substantive richness of the reports vary widely, leading to different levels of SAI accountability.

For example, the Principles of Transparency and Responsibility of INTOSAI, found within the ISSAI 20 standards, refer to the inclusion of yield indicators, which allow management evaluation based on objective parameters and facilitate the comparison of outcomes from year to year. Including such principles in the management reports markedly increases accountability.

Likewise, the quality of presentation of the information, its availability, and its accessibility also vary widely. A weak report can limit the power and gravity of the process, whereas a strong report can strengthen it. SAIs should, therefore, continue to analyze and improve these aspects of their reports.

EVALUATION

All the SAIs surveyed in this study do management reports regarding their performance (generally, annually), and include qualitative and quantitative indicators on management activities (quantity of audits, audited agencies, summaries of findings, among others).

Although the majority of SAIs publish management reports through their websites, those reports can be undermined by the significant delay between the dates of completion and publication.

Likewise, in many cases, the reports do not appear to have been created with the purpose of reaching a non-specialist. Thus, for example, it is common to find graphics and tables that use abbreviations to refer to types of audits or internal agency offices, without defining the abbreviations in the report. Under such circumstances, the reader will not fully understand the information, thus frustrating the main purpose of the document, which is accountability.

Despite the prevalence of ineffective report-writing strategies by the majority of SAIs, some SAIs have had remarkable success in writing reports that are rich with information and easily understandable to the general public.

EXAMPLES OF GOOD PRACTICES

ECUADOR

The website of the Office of the Comptroller General of Ecuador includes a section called "Reports to the Nation", which publishes management reports from year 2003 to the present. The report, through an attractive design¹⁴⁹, presents everything from the Strategic Plan of the entity to the management of ethical matters, citizen participation, and the management of the SAI in general and of its component parts. For example, the reports discuss the way the SAI managed its responsibilities, its planning, and its institutional evaluation, among others. Within these sections the information is presented using tables and graphics (for example of the audits performed, the receiving and processing of denunciations, the management of affidavits and the

¹⁴⁹ *Informe de Gestión 2010*, Available through the Contraloría de Ecuador website: http://www.contraloria.gov.ec/asps/FlipRendicion/flip_rendicion2010.html (last accessed 4/18/2011)

actions taken in case of unjustified patrimonial increase, and a summary on the disciplinary regime applied, among other matters).

CHILE

The Office of the Comptroller General of Chile publishes a “Public Account”¹⁵⁰, which presents a summary of the Comptroller’s main activities, its financial situation, its website, its human resources department, and recently hired or designated functionaries and employees. It is worth mentioning the attractive design adopted by the Chilean SAI for the report, which offers navigation shortcuts, and –through a system of links- allows easy access to the quantitative information and graphics in the appendices. This allows the interested reader to go directly from the body of the report, in which quantitative information is summarized, to the table or the graphic that represents it. In this way the readers can easily find what they are looking for, which in turn encourages them to read the thirty-page report. In addition, the information in the appendices includes a high level of detail. For example, Appendix 1, which relates to the section on institutional activities, includes a monthly summary of the Comptroller General’s activities, specifying the exact dates of each of the meetings, presentations, and activities carried out by its authorities.

COLOMBIA

The Office of the Comptroller General of the Republic of Colombia publishes biannual management reports¹⁵¹, which are very complete and include the audit’s main conclusions regarding budget expenditures, references to the inter-annual variations in budget expenditure levels, and even specific references to budget expenditures and progress in specific government programs that are particularly significant for their economic or social impact.

II. PRESENTATION AND DISCUSSION OF THE MANAGEMENT REPORTS BEFORE OTHER BRANCHES OF GOVERNMENT AND THE CITIZENRY

DESCRIPTION

Principle 7 of regulation ISSAI 20 states that SAIs should publicly report the results of their audits and their conclusions regarding all governmental activities. At the same time, and with regard to SAIs’ accountability before public bodies, the Lima Declaration of 1977, article 16.1, sets forth that “The Supreme Audit Institution shall be empowered and required by the Constitution to report its findings annually and independently to Parliament or any other responsible public body; this report shall be published. This will ensure extensive distribution and discussion, and enhance opportunities for enforcing the findings of the Supreme Audit Institution”. Likewise, Principle 5 of the Mexico Declaration emphasizes that the SAI must be obliged by law to report at least once per year on the results of its auditing work.

The presentation of the management reports to the Parliament (or corresponding entity) and to the citizenship are specific instances of accountability and provide valuable deliberative opportunities, which can also generate a detailed understanding of SAI work.

¹⁵⁰ *Cuenta Pública Contraloría General de la República 2009*, Available through the Contraloría de Chile website: http://www.contraloria.cl/NewPortal2/portal2/ShowProperty/BEA%20Repository/Portal/Destacados/Cuenta_Publica/2009/cuenta_publica.html (last accessed 4/18/2011)

¹⁵¹ *Informes de Gestión de la Contraloría Colombiana (2006 - 2010)*. Available through the Contraloría colombiana website: <http://www.contraloriagen.gov.co/web/guest/informes-de-gestion> (last accessed 4/18/2011)

These practices offer the opportunity for SAI authorities to explain and/or provide more detail for those matters that are not clear from the management report, or which contain technical vocabulary that is difficult for non-specialists to understand.

Such accountability practices have many potential positive effects, and are especially valuable in increasing the impact of the SAI's work on the citizenry and the public consciousness. Enrique Peruzzotti¹⁵² mentions the multiplying effect that involving the citizenship in the process of accountability can have¹⁵³. Such dynamics help to build relationships of mutual understanding, and helps citizens to develop a better understanding of SAI achievements, challenges, and failures. This understanding can serve as a solid base for cooperation and strategic alliances between SAIs, civil society organizations, and the community in general, to improve government accountability.

In the same way, if SAIs adopt a deliberative approach towards their own accountability, in a way which helps them receive feedback from civil society, they will be able to refine and adjust their objectives, institutional priorities, and ways of action in a manner that will better suit the interests and preferences of the citizens, who, in a country governed by the rule of law, are the external control system's claimants and beneficiaries.

Improving such practices requires that relevant information be available and accessible to all interested parties, that those parties have the time and facilities necessary to analyze and evaluate the reports, that adequate communication channels exist to facilitate discussion, and – finally and very important- that the SAI responds effectively, in a manner that takes into account the results of the deliberative stage.

EVALUATION

Field work supports the statement that, although in most cases management reports are presented to another entity –typically the Legislative Power- SAIs generally are not accountable to the citizenry.

Many SAIs aim to inform the public of their activities by publishing magazines, newsletters, or reports¹⁵⁴, through which they share information related to the SAIs' institutional life, reports they have published, and documents they have written on technical matters. Nevertheless, in many cases the publications are not issued regularly. At the same time, publications should always be understood as a complimentary form of communication, because they cannot substitute direct interaction which, understood correctly, implies the availability and use of two-way communication channels between SAIs and the public, including both the citizenry and civil society organizations.

¹⁵² See: Enrique Peruzzotti, *Rendición de Cuentas, Participación Ciudadana y Agencias de Control en América Latina*, cited on p. 17, and Enrique Peruzzotti and Catalina Smulovitz, *Accountability social: La otra cara del control en Controlando la Política. Ciudadanos y Medios en las Democracias Latinoamericanas*, Buenos Aires, Grupo Editorial Temas, 2002 - see pages 35 and following.

¹⁵³ "...the concept of social *accountability* makes reference to a diverse group of civil actions and initiatives oriented on claims of legal *accountability*." Basically, it is a heterogeneous group of social actors, such as the CSO, the social movements, and the mass media that demand legality in the performance of administration tasks. See Enrique Peruzzotti and Catalina Smulovitz, already cited.

¹⁵⁴ Among them the SAIs of El Salvador, Argentina, Bolivia, Ecuador, Guatemala, México, Dominican Republic, and Costa Rica (that not only publishes informative bulletins, but has a broad policy on publication that includes everything from press conferences to meetings with opinion formers, the delivery of the report in paperback to libraries and professional schools of interest, as well as the delivery of specific chapters on particular matters to persons that work or investigate the subject field, and which reception usually generates meetings, interviews and forums).

In order to foster such opportunities for participation, SAIs should have departments dedicated to creating and strengthening bonds with the community. Even though some SAIs, such as in Argentina, Bolivia, Colombia, Costa Rica, Ecuador, Guatemala, Mexico and Paraguay have an institutional relations office, in some cases their daily activities are more focused on the relationship with other entities within the government, other SAIs, or international organizations, rather than dedicating resources to the creation and strengthening of their relationships with the community.

EXAMPLES OF GOOD PRACTICES

PARAGUAY

The Comptroller's Office of Paraguay, through its Department of Citizenship Oversight¹⁵⁵, is a clear example of how accountability and citizenship participation can be structured. From 2008, the Comptroller General has regularly submitted its management report¹⁵⁶ to the citizenry, with the purpose of facilitating and promoting better communication between citizens and the SAI, which has contributed to the implementation of an effective mechanism for information access. At the same time, in 2009, the Comptroller General of Paraguay promulgated a regulation¹⁵⁷ setting forth that the SAI must account to the citizenry via a public hearing¹⁵⁸. Some unique aspects of Paraguay's approach are: a) broad calls for public participation are made through mass media channels; b) the management report is presented from a citizenship interest perspective, with information ranging from administrative management, updates on the SAI's plans and programs, and information about the culture of citizen oversight; c) the creation of a simplified version of the management report in pamphlet form, which explains SAI activities to citizen participants using a simple vocabulary free of technical terms¹⁵⁹; and d) the opportunity for citizens to ask questions and make suggestions after the presentation of the management report.

III. OTHER MECHANISMS FOR ACCOUNTABILITY IN SAI MANAGEMENT

In recent years, Latin American countries have begun to implement new techniques in accountability in SAI management. This demonstrates that SAIs are interested in taking advantage of resources and tools that can enhance their capacity, performance, and image.

Several new techniques are worth mentioning:

- a. Peer Review
- b. Self-evaluation
- c. Quality Management Certifications

¹⁵⁵ See the website of the CGR, <http://www.contraloria.gov.py/controlciudadano/>

¹⁵⁶ Informe de Gestión de la Contraloría General de la República de Paraguay, website of Contraloría paraguay http://www.contraloria.gov.py/controlciudadano/images/archivos_pdf/ContraloriaRevista2010.pdf (last accessed 4/19/2011)

¹⁵⁷ Resolución CGR 888-09

¹⁵⁸ Regarding the public hearing before Congress in 2010, see the article published in the Contraloría paraguaya website: http://www.contraloria.gov.py/index.php?option=com_content&task=view&id=305 (last accessed 4/19/2011)

¹⁵⁹ *Rendición de Cuentas a la Ciudadanía: Control Ciudadano, para vivir mejor*. Contraloría's website: to download the pamphlet go to http://www.contraloria.gov.py/index.php?option=com_docman&task=doc_download&Itemid=99999999&gid=3244 (last accessed 4/19/2011)

III a. Peer Review

Of the many accountability mechanisms, one powerful tool is peer review, which is discussed in the ISSAI 20 standards (Principle Nr.9). Under this practice, an independent and highly qualified body (such as another SAI) completes a thorough evaluation of the entity's performance based on agreed-upon criteria. Both the Office of the Comptroller General of Peru and the Supreme Audit Office of Mexico¹⁶⁰ in 2008, and the Office of the Comptroller General of Bolivia¹⁶¹, in 2010, have signed agreements with other SAIs by which they consent to a peer review process¹⁶².

In the case of the Office of the Comptroller General of Peru, the peer review was formalized through the Memorandum of Understanding for Review signed in 2008 by members of the Office of the Comptroller General of Peru (as the entity subject to peer review) and SAI representatives from Costa Rica, Germany and Spain¹⁶³ (as the entities conducting the peer review). In this Memorandum, it was established that the aim of this practice would be to examine the oversight functions of the Comptroller General, including its legal mandate, institutional focus, organizational model, methods, and products, using 2007 as the reference year. In turn, the Peruvian SAI was interested in an evaluation of the modernization and decentralization of their national oversight system (improvements which were financed by the Inter-American Development Bank (IDB) with the aim of improving the entity's technical capabilities).

To conduct the peer review, both virtual and in-person meetings were held. In this way, the reviewing SAIs could use videoconference technology to stay in contact with each other and with the entity of Peru. Furthermore, the reviewing SAIs had virtual access to all files and documents related to the year 2007, which were located in the central office of the Peruvian SAI, as well as its regional satellite offices. The peer review also used in-person meetings, including visits to the Peruvian entity by SAI representatives from Spain, Germany and Costa Rica. These SAI representatives were able to conduct interviews with employees in each unit of the Comptroller's Office of Peru, as well as being able to access the original documents. The final report was presented in October 2008¹⁶⁴.

III b. Self-evaluation

The completion and publication of a self-evaluation is an attractive and highly useful mechanism in cost-benefit terms. Self-evaluations help to identify and improve upon weaknesses in organizational structure and management, and the ultimate publication of self-evaluation reports represents a novel transparency and accountability mechanism for SAIs.

¹⁶⁰ About Peer Review in Mexico, see the document published by that country's Supreme Audit Institution: http://www.asf.gob.mx/aa_23.html (last accessed 4/19/2011)

¹⁶¹ See the article published by FM Bolivia on 11/23/2010: <http://fmbolivia.com.bo/noticia41050-comision-de-audidores-de-ecuador-fiscalizara-a-contraloria-boliviana.html> (last accessed 4/19/2011)

¹⁶² It is worth mentioning that the Comptroller General of Guatemala signed an Interinstitutional Cooperation Agreement with the Comptroller General of Puerto Rico in February 2011. The main goal of this agreement is cooperation in terms of transparency and human resources training. For more information, see press release published by the Comptroller General of Guatemala: http://www.contraloria.gob.gt/i_not_5.php (last access 4/19/2011)

¹⁶³ *Contraloría General será sometida a Auditoría efectuada por sus pares de Alemania, España y Costa Rica*, article published by the Publicity and Parliamentary Relations section of the Comptroller General of Peru, http://www.contraloria.gob.pe/wps/wcm/connect/8cc422804fb0e7249a389ae3f7c97d8a/Nota_16MAY2008_Auditoria_a_Contraloria.pdf?MOD=AJPERES (last accessed 4/19/2011)

¹⁶⁴ See Enrique Alvarez Tolcheff, *La revisión de los pares: el caso de la contraloría general de la República del Perú*, released on Red de Expertos Iberoamericanos en Fiscalización #5, pg 9, First Semester 2010 - http://www.repositorio.seap.pr.gov.br/arquivos/File/revistas_CEDDET/2010_1_semestre/fiscalizacion_1_semestre_2010_n_5.pdf.

The Chamber of Audit of the Dominican Republic performed a self-evaluation during 2009. With the support of USAID, a self-evaluation mechanism that focused on the System of Internal Institutional Oversight was designed and put into practice; the results of the self-evaluation were later released in report format¹⁶⁵. The report reflects the responses of 69 members of the SAI that actively participated in meetings where the objectives of the institution, legal framework, and best practices in each area of internal oversight were reviewed. This self-evaluation covered a wide range of topics, including: the conduciveness of the environment to oversight (regarding integrity and public ethics, a baseline commitment by personnel to the task of oversight, assignment of responsibility and delegation of authority, among other issues); the evaluation and management of risk (determination and development of institutional objectives, measurable outcome indicators or standards, successfulness and impact of the management, among other aspects); oversight, communication, and news activities. The report is organized in sections, which include average staff-member ratings for each area under review, an information analysis, staff opinions related to issues detected, and recommendations¹⁶⁶.

III c. Quality Management Certifications

Another mechanism used as a tool for account review is the taking of steps towards obtaining an award of quality management certifications by independent organizations. Some SAIs, including Paraguay, Peru, El Salvador, Colombia, and Mexico, have obtained ISO 9001 certification. This process helps detect and expose SAIs' strengths and weaknesses.

The Colombian Office of the Comptroller General obtained the ISO 9001-2000 certification in July, 2002. This evaluation focused on the auditing procedures implemented by the SAI, such that, among other things, the evaluation would show that Colombia was complying with the quality standards and objectives established by Colombia's SAI. In addition, to minimize governmental representative's doubts and skepticism related to the possible variations of auditing procedures based on the auditor in charge, the Colombian Office got third-party certification for the design and methodology used in the evaluation, among five other areas. Today, even though the Colombian Office has obtained the certification, it still submits itself to periodic reviews by the certifying agency with the objective of renewing its certification and demonstrating that it continues to comply with the parameters evaluated in 2002.

¹⁶⁵ *Informe de auto evaluación del control interno institucional*, USAID-CCRD, available through the Account Chamber's Website: <http://www.camaradecuentas.gob.do/phocadownload/servicios/informe%20de%20autoevaluacion.pdf> (Last Access 19/4/2011)

¹⁶⁶ See *El proceso de auto evaluación del Tribunal de Cuentas Europeo*, by Maia Luz Martin Sanz, released by the Revista española de control externo, Año 2007, Vol 9, available in <http://dialnet.unirioja.es/servlet/articulo?codigo=2475998> (Last Access 19/4/2011)

B. INTEGRITY AND QUALITY OF THE SAI STAFF

I. ADOPTION OF ETHICAL STANDARDS BY THE SAI

DESCRIPTION

The existence of procedural norms regulating the conduct of auditors and other SAI personnel contributes to the creation of an internal ethics culture. This provides SAI personnel with a procedural guide that defines appropriate procedures for different situations, and provides SAI authorities with previously agreed-upon tools and methods for resolving irregularities.

For ethical codes and codes of conduct to have a real impact on SAIs' internal functioning, it is important that a monitoring office exists with the authority to monitor compliance and apply sanctions in the event of noncompliance.

As a preventative measure relevant to all state bodies, article 3.1 of the Inter-American Convention against Corruption commits states to adopt “[s]tandards of conduct for the correct, honorable, and proper fulfillment of public functions. These standards shall be intended to prevent conflicts of interest and mandate the proper conservation and use of resources entrusted to government officials in the performance of their functions.” Similarly, subsection 2 of the same article has a clear emphasis upon operability, referring to the necessity of establishing “[m]echanisms to enforce these standards of conduct” Similarly, Article 8.2 of the UN Convention against Corruption states that “each State Party shall endeavour to apply, within its own institutional and legal systems, codes or standards of conduct for the correct, honorable and proper performance of public functions.” Subsection 5 of the same article commits states to try “to establish measures and systems requiring public officials to make declarations to appropriate authorities regarding, inter alia, their outside activities, employment, investments, assets and substantial gifts or benefits from which a conflict of interest may result with respect to their functions as public officials.”

Since its creation in 2003, the Special Technical Commission of Public Ethics, Administrative Probity and Transparency of OLACEFS (CEPAT) has conducted research regarding SAIs. The presentation given before the 17th Assembly of OLACEFS in 2007¹⁶⁷ highlighted the importance of adopting measures including the creation of guidelines for appropriate conduct and the establishment of an ethics office or an institutional ethics committee¹⁶⁸.

Likewise, in 1998, INTOSAI adopted an ethics code (ISSAI 30), and proposed that it should serve as a basis for ethics codes in each country. This document highlights the “fundamental importance that the SAI is looked upon with trust, confidence and credibility. The auditor promotes this by adopting and applying the ethical requirements of the concepts embodied in the key words Integrity, Independence and Objectivity, Confidentiality and Competence.”¹⁶⁹ The

¹⁶⁷ See *Ética pública y actividad controladora*, paper released by CEPAT in the Dominican Republic in 2007. Document is available through the CEPAT link inside the website of the Ecuadorian comptroller's office:

http://www.contraloria.gov.ec/CEPAT/doc/PONENCIAS/Octubre2007/Ponencia_Definitiva.pdf (sast accessed 4/19/2011)

¹⁶⁸ In 2009, CEPAT started diagnostic study on institutional ethics management in the region's SAIs to determine the status of each entity in this area, bearing in mind the recommendations formulated in 2007. The Commission sent the survey to a total of 22 SAIs, but only 4 responded, which impeded the completion of the initiative.

¹⁶⁹ *Code of Ethics*, ISSAI 30, released by the INTOSAI, and available through the International Standards of Supreme Audit Institutions (ISSAI) website: [http://www.issai.org/media\(627,1033\)/ISSAI_30_E.pdf](http://www.issai.org/media(627,1033)/ISSAI_30_E.pdf) (see number 6) - (last accessed 4/19/2011)

standards set by the ISSAI 20, on the other hand, propose that the Supreme Audit Institutions have to apply the highest standards of integrity and ethics in all levels of staff (Principle 4).

In conclusion, these guidelines demonstrate the need and utility of having a single and specific ethics code for government officials in Supreme Audit Entities, and to have a specific body charged with ensuring compliance.

EVALUATION

The evaluation suggests that, in the majority of the cases, staff members of Supreme Audit Entities are subjected to some form of institutional ethics regulation. In some cases, these regulations are specific to the particular SAI, whereas in others, they are part of a law of general application that applies to all state institutions.

The creation of codes of ethics might seem less like a challenge than a goal that SAIs have already accomplished. However, in many cases, these norms have not been sufficiently diffused, followed, or rigorously applied.

The results of the study indicate that some Supreme Audit Entities have a specific area charged with overseeing compliance with codes of ethics. Such countries include Bolivia, Chile, Colombia, Costa Rica, Ecuador, Guatemala and Paraguay. However, only a few of the SAIs have given their ethics oversight departments the necessary authority and resources to function effectively.

In addition, there seems to be a lack of knowledge among SAI functionaries of the laws and regulations to which they are subject. Personnel from the Comptroller General's Office of the Dominican Republic recommended in a 2009 self-evaluation report that the Code of Ethics and the Law of Public Administration should be disseminated through workshops, conferences, or publications occurring "at least once per fiscal year".¹⁷⁰

According to a CEPAT study, a similar need exists regarding the circulation of obligations assumed through international treaties, since "most Supreme Audit Entities (...) think that the diffusion or level of knowledge of international anti-corruption instruments within their organizations is moderate and, in some cases, low"¹⁷¹.

EXAMPLES OF GOOD PRACTICES

COLOMBIA

In 2002, Colombia passed Bill 734,¹⁷² which adopted and updated the Disciplinary Code (Código Disciplinario Único) covering government employees.¹⁷³ In 2008, the SAI created an ethics code and also published the

¹⁷⁰ *Informe de auto evaluación del control interno institucional*, previously cited. Available on the website of the Comptroller General of the Dominican Republic, <http://www.camaradecuentas.gob.do/phocadownload/servicios/informe%20de%20autoevaluacion.pdf> (see especially pg. 8) (last accessed 4/19/2011)

¹⁷¹ The CEPAT study examined the answers of the SAIs of Chile, Colombia, Costa Rica, Guatemala, Panama and Peru between 2008 y 2009. See *Las Convenciones mundiales y regionales de lucha contra la corrupción y las Entidades Fiscalizadoras Superiores*, paper released by CEPAT on October 7, 2009, in the 19th OLACEFS General Assembly, at Asunción, Paraguay. Document is available through a link on the website of the Ecuadorian comptroller general:

http://www.contraloria.gov.ec/CEPAT/doc/PONENCIAS/Ponencia_Convenciones_LCC_EFS_4.pdf

¹⁷² Bill 734, available on the Colombian Senate Secretary's Website:

http://www.secretariassenado.gov.co/senado/basedoc/ley/2002/ley_0734_2002.html (last accessed 4/14/2011)

¹⁷³ Bill 200, which established a Disciplinary Code, was passed in 1995. The current Bill 734 (passed in 2002) replaces the previous law.

“Declaration of Principles and Values of Public Servants of the Comptroller General’s Office.” This publication has been very useful for both the internal diffusion of the ethics code and the creation of an internal ethical culture within the agency. The Office for Internal Disciplinary Control of the Comptroller General’s Office is in charge of coordinating agency policy to ensure adequate application of the code of conduct. The office also has the power to apply sanctions envisioned by Bill 734¹⁷⁴, which range from a written reprimand to permanent dismissal. Furthermore, the Office takes responsibility for keeping track of all preliminary and disciplinary investigations, and establishes operating procedures to ensure that disciplinary processes are conducted according to the principles of economy, promptness, effectiveness, impartiality, and publicity.

ECUADOR

The Comptroller General of the Republic of Ecuador (which, until recently, presided over CEPAT) implemented a code of ethics, which was the product of research that incorporated the different perspectives revealed in surveys and workshops. The Ecuadorian SAI also developed a series of manuals with the goal of making government officials within the Comptroller’s Office aware of the ethical standards to which they are bound. In 2008, the Ecuadorian Comptroller’s Office created the “Division of Ethical Affairs and Citizen Participation”, a unit responsible for ensuring that officials met their ethical obligations. The new office has the power to impose sanctions and is responsible for matters related to institutional ethics, the prevention of corruption, and the resolution of internal conflicts.

II. COMPETITIVE HIRING AND PROMOTION OF SAI OFFICIALS

DESCRIPTION

Competitive hiring and promotion of SAI staff leads to transparent human resources practices, but more importantly, it leads to a technically competent organization.

The UN Convention Against Corruption establishes in Article 7.1(a) that each State Party shall, “where appropriate and in accordance with the fundamental principles of its legal system, endeavour to adopt, maintain and strengthen systems for the recruitment, hiring, retention, promotion and retirement of civil servants and, where appropriate, other non-elected public officials... [t]hat are based on principles of efficiency, transparency and objective criteria such as merit, equity and aptitude”. As well, Article 3.5 of the Inter-American Convention Against Corruption proposes “[s]ystems of government hiring and procurement of goods and services that assure the openness, equity and efficiency of such systems.”

In 2001, INTOSAI approved a document entitled “General standards in Government Auditing and standards with ethical significance”, which states that “SAI[s] should adopt policies and procedures to recruit personnel with suitable qualifications” (art.1.3) and that they “should establish and regularly review criteria, including educational requirements, for the advancement of auditors and other staff of the SAI” (art.1.8)¹⁷⁵.

¹⁷⁴ *Código de Ética de los servidores de la Contraloría General del Estado*. Available through the Ecuadorian Comptroller General’s Office : <http://www.contraloria.gov.ec/CEPAT/doc/CodigoEtica/CodEticaCge.pdf>, in effect since October 2002 (for sanctions see Arts. 29 and 52)

¹⁷⁵ *General standards in Government Auditing and standards with ethical significance*, ISSAI 200, released by the INTOSAI, and available through the International Standards of Supreme Audit Institutions (ISSAI) website: [http://www.issai.org/media\(630,1033\)/ISSAI_200_E.pdf](http://www.issai.org/media(630,1033)/ISSAI_200_E.pdf) - (last accessed 10/19/2011)

EVALUATION

Most of the SAIs that were part of the survey officially require that staff be hired on a competitive basis¹⁷⁶. Nevertheless, with very few exceptions, information regarding official recruitment within SAIs is scarce.

Moreover, even for large SAIs that are constantly hiring new staff, there is little information available about open positions. A few exceptions do exist, including the SAIs of Bolivia, Chile, Costa Rica, Mexico, and Peru which do publish information on their websites regarding job vacancies. A few of these SAIs even allow applicants to access and download information related to the available position, such as required applicant qualifications, application procedure, and evaluation criteria. The SAIs of Peru and Bolivia, on the other hand, make public all of the steps they take between the moment in which a job opening is created and when it is filled, which allows real citizen oversight over the process and allows participants to exercise oversight in the hiring process.

EXAMPLES OF GOOD PRACTICES

PERU

An entire section of the SAI of Peru website is devoted to encouraging professionals to apply for job openings within the agency. The left side of the webpage lists all of the agencies and regions that make up the Comptroller General's Office, and within each component are vacancy postings which include required applicant qualifications and the place and date where they should apply. Peru's competitive hiring process includes a series of tests, and as the tests proceed, partial results are published; once the process is finished, the name of the person chosen is published, along with their rank in the hiring contest.¹⁷⁷

BOLIVIA

The SAI of Bolivia has an entire section devoted to hiring competitions for vacancies throughout the agency¹⁷⁸. This section makes public information regarding job openings, and the application form, regulations, and application process for each opening. In addition, the website provides information about the openings that have been filled, or are in the process of being filled (including information about finalists and the applicant ultimately chosen).

¹⁷⁶ Bolivia, Argentina, Ecuador, Mexico, Paraguay, Guatemala, Chile, Peru, Costa Rica, Colombia.

¹⁷⁷ The section of the Comptroller General of Peru website dedicated to competitive hiring is available at:

http://www.contraloria.gob.pe/wps/portal/portalcgr!/ut/p/c1/04_SB8K8xLLM9MSSzPy8xBz9CP0os_hgXx9XEzcPIwP3QA8nA09PNydv7yAPYwNjQ6B8pFm8o6mjd7CnCVDe1cvSwCjMI9DDxMDc0NPXiCLdBgR0-3nk56bqF-SGRpQ7KioCAAmduws!/dl2 (last accessed 4/19/2011)

¹⁷⁸ The section of the Comptroller General of Bolivia website dedicated to competitive hiring is available at:

<http://www.cge.gob.bo/PortalCGR/inicio.aspx?indice=5&grupo=25&indiceSubGrupo=0&subGrupo=121>

ACCOUNTABILITY

| PRACTICE | SOME INDICATORS | GENERAL EVALUATION | CASES |
|--|--|--|--|
| Publication of Periodic Management Reports | <ul style="list-style-type: none"> ▪ Frequency of the reports ▪ Timeliness of the publication ▪ Use of both qualitative and quantitative indicators ▪ Clarity of presentation ▪ Reference to the main audit findings ▪ Section containing a brief analysis of the government's budget expenditure | <ul style="list-style-type: none"> ▪ SAls which publish candidates' records and/or participate in public hearings: Colombia, Guatemala, Paraguay, Ecuador ▪ SAls which include citizen participation in their hiring processes: Colombia, Ecuador, Guatemala ▪ SAls that allow citizen participation on hiring committees: Ecuador | <ul style="list-style-type: none"> ▪ Ecuador ▪ Colombia ▪ Chile ▪ Paraguay |
| Instances of Presentation and Discussion of Management Reports | <ul style="list-style-type: none"> ▪ Presentation of Management Reports before public bodies. ▪ Mechanisms to distribute the reports through the media (newspapers, radio, TV, internet) ▪ Presentation of the reports directly to public, through hearings and open forums ▪ The existence of an office in charge of community relations. | <ul style="list-style-type: none"> ▪ SAls that present their report to other public bodies: Argentina, Bolivia, Chile, Costa Rica, Colombia, Ecuador, El Salvador, Guatemala, Mexico, Paraguay, Peru, Dominican Republic, Uruguay. ▪ SAls that have an office in charge of community relations: Argentina, Bolivia, Colombia, Costa Rica, Ecuador, Guatemala, Mexico, Paraguay, Peru. ▪ SAls that publish management reports (as a magazine, pamphlet, or report) with the objective of informing the public of their activities: Argentina, Bolivia, Chile, Costa Rica, Colombia, Ecuador, El Salvador, Guatemala, Mexico, Paraguay, Peru, Dominican Republic. | <ul style="list-style-type: none"> ▪ Paraguay |
| Other Accountability Mechanisms | <ul style="list-style-type: none"> ▪ Peer review ▪ Self-evaluation ▪ Certificates of management quality | <ul style="list-style-type: none"> ▪ SAls that participate in peer review: Bolivia, Mexico, Peru ▪ The Chamber of Audit of the Dominican Republic put into practice a system of self-evaluation and subsequent publication of a report on the results ▪ SAls that have earned third-party certification of the quality of their management: Colombia, El Salvador, Mexico, Paraguay, Peru | |

| PRACTICE | SOME INDICATORS | GENERAL EVALUATION | CASES |
|--|---|---|---|
| Adoption of Ethical Standards by the SAI | <ul style="list-style-type: none"> ▪ Existence of a code of ethics for the SAI ▪ Existence of a specific department empowered to monitor compliance with the code of ethics ▪ Mechanisms for internal dissemination of the ethical standards and policies to personnel ▪ subject to them | <ul style="list-style-type: none"> ▪ SAIs that have ethical standards for the institution: Argentina, Bolivia, Chile, Colombia, Costa Rica, Ecuador, El Salvador, Guatemala, Mexico, Paraguay, Peru, the Dominican Republic, Uruguay ▪ SAIs with a specific department that monitors compliance with the code of ethics: Bolivia, Chile, Colombia, Costa Rica, Ecuador, Guatemala, Paraguay | <ul style="list-style-type: none"> ▪ Colombia ▪ Ecuador |
| Realization of Competitive exams and background reviews for the recruitment and promotion of personnel | <ul style="list-style-type: none"> ▪ Existence of standards that regulate the hiring of personnel ▪ Active public announcement of recruitment exams including the selection criteria and procedure ▪ Publication of the distinct steps of the recruitment and selection process as well as the ultimate results. | <ul style="list-style-type: none"> ▪ SAIs with some type of competitive hiring process: Argentina, Bolivia, Chile, Colombia, Costa Rica, Ecuador, Guatemala, Mexico, Paraguay, Peru ▪ SAIs with a policy of publishing vacancy announcements: Bolivia, Chile, Costa Rica, Mexico, Peru ▪ SAIs that have mechanisms to ensure transparency in the recruitment process: Bolivia, Peru. | <ul style="list-style-type: none"> ▪ Peru ▪ Bolivia. |

ACRONYMS

- AGN** General Audit Office - Auditoría General de la Nación (Argentina)
- ASF** Supreme Audit Office - Auditoría Superior de la Federación (México)
- CEDEIR** Special Technical Commission of Performance Evaluation of the SAI and Performance Indicators (OLACEFS)
- CEPAT** Transparency Commission (OLACEFS)
- CGC** Comptroller General's Office - Contraloría General de Cuentas (Guatemala)
- CGE** Comptroller General's Office - Contraloría General del Estado (Bolivia, Ecuador)
- CGR** Comptroller General's Office - Contraloría General de la República
- CSO** Civil Society Organizations
- CPC** Citizen Participation Commission (OLACEFS)
- CTRC** Accountability Commission (OLACEFS)
- IACC** Inter-American Convention against Corruption
- INTOSAI** International Organization of Supreme Audit Institutions
- ISO** International Organization for Standardization
- ISSAI** International Standards of Supreme Audit Institutions
- OLACEFS** Organization of Latin American and Caribbean Supreme Audit Institutions
- SAI** Supreme Audit Institution
- TCU** Court of Audit - Tribunal de Contas da União (Brazil)
- TPA** Transparency, Participation and Accountability
- UNCAC** United Nations Convention against Corruption

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