

The TPA Initiative is a regional project that coordinates efforts between organizations of civil society in Latin America which are interested in promoting policies of transparency, citizen participation and accountability within Supreme Audit Institutions (SAIs).

SAI: Supreme Audit Institution

TPA: Transparency, Citizen Participation, and Accountability

What are Supreme Audit Institutions (SAIs)?

These are the technical institutions in charge of the external control of a country's public finances. They specialize in supervising a government's functioning, overseeing the efficient performance of public agencies, and detecting the irregularities that may emerge. They are key players in guaranteeing the transparent functioning of the state and holding the government accountable.

Depending on the country, Supreme Audit Institutions may be known as the Comptroller General, Auditor General or Court of Accounts, amongst others. The structure and specific functions of the offices also vary between countries.

What do Supreme Audit Institutions do? Why are they important?

- They regularly supervise the budget implementation of government agencies and programs.
- They develop audit reports and formulate recommendations for the efficient and transparent management of public resources.
- They monitor the use of resources provided through loans by international entities.
- They provide technical assistance to Parliament regarding the state control of public funds.
- They verify the financial, legal and managerial accountability of the Executive Branch.
- They generate valuable information about the performance of entities charged with managing the public works.
- They have a staff especially trained in the field of public audits and oversight.
- They promote the adoption of effective, economical and efficient decisions in matters concerning public revenue and expenses.

Frequent Weaknesses observed in SAI's

- Lack of guarantees of independence and functional autonomy so that the entity can perform all its functions.
- Lack of institutional capacity to promote comprehensive oversight.
- Lack of active policies coordinating the efforts of citizens, media and other oversight entities

■ ABOUT THE REPORT

• Objectives

- Analyze the current state of implementation of TPA practices in the SAIs of Latin America.
- Highlight current examples of best practices in SAIs in Latin America.
- Make information about TPA available to actors engaged in government accountability issues.
- Promote the implementation by SAIs of TPA practices that have been shown to be successful in countries in the region.

Content

- The report has three sections: Transparency, Citizen Participation and Accountability. Each section outlines a series of practices and control mechanisms currently in use by SAIs in the region. Each practice and mechanism is examined in the following contexts:
 - Description (concept, characteristics, normative base)
 - Evaluation of its level of development in the SAIs of the region
 - Examples of best practices

Intended Audiences

- Functionaries of local, regional and national oversight agencies
- Functionaries of organizations that coordinate activities between SAIs (global or regional networks, such as OLACEFS and INTOSAI)
- Citizens and organizations of civil society concerned with public oversight
- Scholars, researchers and journalists that raise questions of public management and the study and publication of information related to mechanisms of citizen participation
- Public figures interested in the oversight and transparency of the use of public resources, as well as fostering public participation in government oversight

■ SOME CONCLUSIONS

Independence, Autonomy and Institutional Capacity

- The difficulties that SAIs face regarding political independence and functional autonomy often lead to broad public distrust of these entities.
- Political concerns rather than technical expertise tend to determine the designation of high ranking authorities within SAIs, which can affect the reputation and independence of the organizations even when they possess norms requiring transparent proceedings and merit-based selection and promotion of personnel.
- The strongest SAIs—in terms of independence and functional autonomy—are those that display the highest standards of transparency.
- There exists a lack of coordination between SAIs and other oversight agencies (the public ministry, public ombudsmen, anti-corruption offices etc.)

The Impact of Oversight

- Parliaments and entities audited by SAIs do not appear to follow recommendations made in audits, nor do these entities appear to thoroughly discuss the results of audits conducted by SAIs.
- Few SAIs publish audit reports that are clear, complete and timely.
- It does not appear that NGOs and other representatives of civil society use the audit reports as stimulus to promote reforms in oversight systems or to increase overall transparency in public governance.
- The press appears ill-informed concerning the work of SAIs and does not utilize reports issued by SAIs in their reporting.

Policies of Transparency and Communication

- A good number of countries in the region still do not have laws concerning access to public information, a necessary standard in the area of transparency.
- Only a small number of SAIs publish and distribute their audit reports in a timely manner.
- Few SAIs offer tools to enable non-expert readers to understand their work (for example, by providing summaries of the reports or glossaries that define technical terms).
- The information available on the websites of the SAIs is often not regularly updated.
- Very few SAIs publish the names and contact information of their employees, nor do they publish the sworn declarations of property, income and revenue of their highest ranking employees.

Broadening Citizen Participation

- There is a general lack of knowledge among citizens about the work that SAIs perform and their various responsibilities.
- Only a very few SAIs implement mechanisms of direct participation in oversight through participatory audits or citizen oversight committees.
- There is little public discussion or participation in the processes of choosing the highest ranking members of the SAIs, and there is little publication of candidates' platforms or professional background.
- While the majority of SAIs use mechanisms by which citizens can make formal complaints as the primary means of citizen participation, these complaints have a meaningful impact in only a small number of cases since generally there are no efficient means for following up on the complaints once they have been lodged with the entity.

Definition: The presence of formal mechanisms and policies which make available to the public clear and complete information about the activities of the auditing agencies and the results of their audits.

Practice	Some Indicators	Notes on the General Evaluation
Normative framework regarding access to information	<ul style="list-style-type: none"> • Law of access to information that encompasses the SAI • Specific entity charged with enforcing the law 	<ul style="list-style-type: none"> • Countries with a law: Chile, Colombia, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Panama, Peru, the Dominican Republic, Uruguay • Countries without a law: Argentina, Bolivia, Brazil, Costa Rica, Cuba, Paraguay, Venezuela
An active policy of communication	<ul style="list-style-type: none"> • Complete Web Portal • Publication of information about the institution • Information available concerning oversight • Dissemination of information to the media • Diffusion of information through SAIs publications, electronic bulletins, and public hearings • Presence of an office of communication 	<ul style="list-style-type: none"> • Web Portals: Brazil, Chile, Colombia, Ecuador • SAIs that are required by law to publish information: Chile, Ecuador, Guatemala, Honduras, Mexico, Panama, Peru, the Dominican Republic • Publication of sessions, agendas, and minutes of meetings: Argentina, Brazil • SAIs that publish information about planning: Argentina, Colombia, Ecuador • SAIs that publish the agenda of the highest ranking officials: Chile • SAIs with TV programs: Brazil, Colombia, Mexico.
Publication of Audit Reports	<ul style="list-style-type: none"> • Publication of complete reports • Timely publication • Function for searches within reports • Publication of information concerning the following of recommendations • Understandable summaries for non-expert readers • Dissemination to a broad public • Publication through various channels 	<ul style="list-style-type: none"> • SAIs that have search functions in their web pages: Argentina, Brazil, Chile, Ecuador, Uruguay • SAIs with updated reports: Argentina, Brazil, Chile, Colombia, Costa Rica, Ecuador, Uruguay • Comparative evaluations of compliance with recommendations: Colombia • Availability of summaries of reports: Argentina, Chile, Costa Rica, Peru

TRANSPARENCY

CITIZEN PARTICIPATION

ACCOUNTABILITY

Transparency in the execution of resources of the SAI

- Publication of information about the execution of the budget of the SAI
- Regular updating of the information
- Level of specificity and detail of the information
- Clarity of information for a non-expert public

- SAIs that publish information monthly (Chile, Ecuador, Guatemala), tri-annually (Peru) or annually (Argentina, Colombia, Mexico, the Dominican Republic)
- SAIs that publish detailed reports: Chile, Colombia, Ecuador, Guatemala
- SAIs that publish limited information: Argentina, Mexico, Peru, the Dominican Republic

Transparency in Bidding and Contracts

- Publication on the web of bidding and contracts of the SAI
- Transparency in all stages of the bidding and contract process
- Level of detail of the available information and degree to which it is up to date

- Examples of SAIs that publish ample information on their websites: Argentina, Mexico
- State websites dedicated to bidding and contracts: Chile, Colombia, Ecuador, El Salvador, Guatemala

Publication of the names of the employees of the SAIs (with position and

- Publication of employee payroll
- Specification of post, department and contact information
- Information about remuneration

- SAIs that publish information about posts and remuneration: Chile, Ecuador, Guatemala, Mexico, Peru, the Dominican Republic
- SAIs that make available the contact information of their employees: Ecuador, Mexico

Publication of the sworn declarations of goods and previous professional experience of the employees of the SAI

- Internal regulations requiring employees to submit sworn declarations
- Availability of information about potential conflicts of interest
- Publication of the sworn statements

- SAIs that only provide information about the submission and updating of sworn declarations (but do not publish them): Argentina, Ecuador
- SAIs that publish sworn declarations of their highest ranking employees: the Dominican Republic
- SAIs that publish summaries of the declarations of all public employees that are required to submit them (not only of the SAI): Bolivia, Peru

Definition: The presence of formal mechanisms and policies that permit citizens and local NGOs to actively monitor and participate in the work of the auditing agencies.

Practice	Some Indicators	Notes on the General Evaluation
Participation in the Designation of Authorities within the SAI	<ul style="list-style-type: none"> Dissemination of resumes on the candidates Publication of the process of designation by means of public hearings with the candidates Public hearings that permit citizens to express their opinions regarding the candidates 	<ul style="list-style-type: none"> SAIs that publish background information on candidates and/or hold public hearings: Colombia, Guatemala, Paraguay, Ecuador SAIs that provide opportunities for citizen participation: Colombia, Ecuador, Guatemala SAIs that incorporate citizens into the designating bodies: Ecuador
Participation in Planning	<ul style="list-style-type: none"> Broad-based attempts to include citizens Provision of information about control, participation and planning Monitoring mechanisms 	<ul style="list-style-type: none"> SAIs that have institutionalized participative planning: Argentina SAIs that offer opportunities for citizen participation in planning: Colombia, Honduras
Citizen Complaints	<ul style="list-style-type: none"> Complaint department of the SAI Clarity and accessibility of information about the process of lodging complaints Multiple channels to lodge complaints Mechanisms of oversight and monitoring of the state of the complaints 	<ul style="list-style-type: none"> SAIs that accept citizen complaints: Argentina, Bolivia, Chile, Colombia, Costa Rica, Cuba, Ecuador, El Salvador, Guatemala, Honduras, Panama, Paraguay, Peru, the Dominican Republic, Venezuela SAIs that allow citizens to present complaints anonymously: Colombia, Costa Rica, Mexico, Paraguay SAIs that actively promote the process of citizens lodging complaints: Colombia, Costa Rica, El Salvador, Guatemala, Honduras, Mexico, Peru, the Dominican Republic SAIs that allow monitoring of the complaint once it has been submitted: Costa Rica, Honduras, Mexico, Peru, the Dominican Republic

Joint Audits

- Degree of institutionalization of the joint audits within the SAI
 - Regularity of the joint audits
 - Breadth of audience called to participate
 - Training programs for participants
 - Degree of impact of the audits
 - Mechanisms for follow-up on recommendations
- SAIs that have incorporated mechanisms for the performance of joint audits: Argentina, Colombia, Honduras

Citizen oversight committees

- Existence of institutional regulation and support for citizen oversight committees
 - Coordination between SAIs and local NGOs to develop the committees
 - Incorporation of the results of the committees in the plans for future audits
- Countries that have programs of citizen oversight committees: Bolivia, Colombia, Mexico, Paraguay, Peru

Participation in Follow-Up to Recommendations

- Incorporating citizens in follow-up to recommendations made in audits
 - Degree of utilization of the audit reports by local NGOs
- SAIs that have a procedure by which citizens can participate in follow-up to recommendations: Colombia, Honduras

Diffusion of information about mechanisms of participation and citizen control

- Efficient systems of information about the mechanisms of participation
 - Ample information about the system of complaints, inquiries and participation
 - Public-awareness campaigns concerning mechanisms of citizen oversight
 - Agenda of events of interest open to the public at large
 - Offices to respond to citizen concerns
- SAIs that make use of media resources to inform the public about mechanisms of participation: Colombia, Costa Rica, El Salvador, Guatemala, Mexico, Panama, Paraguay, Peru, the Dominican Republic
- SAIs that have specific offices to respond to citizen concerns with the stated policy of encouraging participation: Colombia, Paraguay

Definition: The presence of formal mechanisms and policies which require SAIs to explain and justify their performance in all areas—from its management and performance to the integrity and quality of its personnel—and to do so in a way that is both comprehensive and understandable to a broad public.

Practice	Some Indicators	Notes on the General Evaluation
Publication of Performance 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"> • SAIs that publish reports with quantitative and qualitative indicators: Argentina, Bolivia, Chile, Colombia, Costa Rica, Ecuador, El Salvador, Guatemala, Mexico, Paraguay, Peru, the Dominican Republic, Uruguay • SAIs that publish clear reports: Ecuador, Chile, Colombia, Paraguay
Instances of Presentation and Discussion of the Performance Management Reports	<ul style="list-style-type: none"> • Presentation of the reports before public bodies • Mechanisms to distribute the reports through the media • Presentation of the reports directly to public, through hearings and open forums • Existence of an office charged with community relations 	<ul style="list-style-type: none"> • SAIs that present reports directly before public bodies: Argentina, Bolivia, Chile, Costa Rica, Colombia, Ecuador, El Salvador, Guatemala, Mexico, Paraguay, Peru, the Dominican Republic, Uruguay • SAIs with an office of community relations: Argentina, Bolivia, Colombia, Costa Rica, Ecuador, Guatemala, Mexico, Paraguay, Peru • SAIs that emit publications about their management: Argentina, Bolivia, Costa Rica, Ecuador, El Salvador, Guatemala, Mexico, the Dominican Republic
Other mechanisms to ensure management accountability	<ul style="list-style-type: none"> • Peer review • Self-evaluation • Certificates of management quality 	<ul style="list-style-type: none"> • SAIs that participate in processes of peer review: Bolivia, Mexico, Peru • The Chamber of Accounts of the Dominican Republic put into practice a system of self-evaluation and subsequent publication of a report on the results. • SAIs that have earned third-party certification of the quality of their management: Colombia, El Salvador, Mexico, Paraguay, Peru

Adoption of institutional ethical standards

- 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.
- 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

Realization of competitive exams and background reviews for the recruitment and promotion of personnel

- 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
- SAIs with rules that encourage the recruitment of personnel through competitive examinations: Argentina, Bolivia, Chile, Colombia, Costa Rica, Ecuador, Guatemala, Mexico, Paraguay, Peru
 - SAIs that have a policy of publishing vacancies: Bolivia, Chile, Costa Rica, Mexico, Peru
 - SAIs that use mechanisms which tend to make the selection processes more transparent: Bolivia, Peru