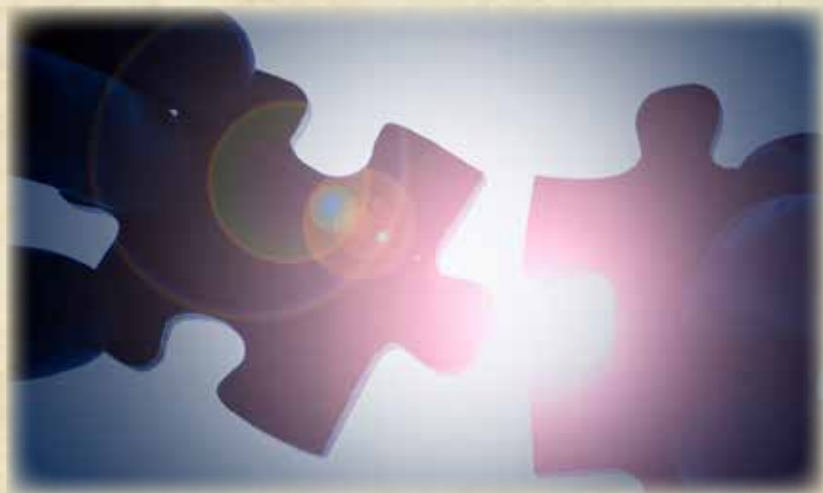


U4 PRACTICE INSIGHT

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When Supreme Audit Institutions engage with civil society:

Exploring lessons from the Latin
American Transparency Participation
and Accountability Initiative

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The Transparency, Participation and Accountability Initiative illustrates emerging partnerships between audit institutions and citizens, and highlights the benefits and challenges of a cooperative approach for engaging with public officials. The Initiative has created a space for collaboration between civil society organisations and Supreme Audit Institutions in Latin America. It has become a valuable partner for audit institutions and has helped create regional consensus on the legitimacy of transparency and participation mechanisms in audit. However, enhancing the impact of this collaboration requires working with other actors, making the audit process relevant to citizens, and coordinating efforts with development partners.

1. Introduction

This Practice Insight explores Supreme Audit Institutions (SAIs) engagement with non-state actors. It critically analyses the development and implementation of the Transparency, Participation and Accountability (TPA) Initiative, a regional network that brings together civil society organisations (CSOs) from 13 Latin American countries. This case illustrates emerging partnerships between SAIs and civil society and helps understand the challenges and opportunities for collaboration, critical conditions for success, as well as their potential contribution to enhanced integrity and accountability. Moreover, it provides evidence-based guidance for donors and practitioners seeking to support further collaboration between SAIs and civil society. Significant insights for the analysis were provided by open-ended personal interviews with key informants from CSOs, SAIs, donor agencies, and academia.

SAIs are a critical component of any government accountability system. They are generally aimed at promoting transparency, efficiency, effectiveness, and accountability of public sector management in a way that limits the opportunity for corruption (Melo, Pereira, and Figueiredo 2009; Santiso 2007, 2009; Stapenhurst and Titsworth 2006; *see also* United Nations 2011, para. 5). By strengthening institutional frameworks and limiting the arbitrary application of laws and regulations, SAIs make corrupt practices more risky and less advantageous (Lorenz and Voigt 2007, 5).

Initially established to focus on government compliance and to fulfil a financial auditing function, SAIs' mandates have been expanded to assess the economy, efficiency, and effectiveness of public spending and government performance. The effectiveness of audit agencies to curb corruption and oversee financial management depends on a range of issues, some of

which go beyond SAIs' capacities (Khan and Chowdhury 2008). A crucial mechanism for strengthening SAIs' performance, that has received increasing attention in the last years, is their engagement with external stakeholders,¹ particularly citizens and CSOs.

2. Why should SAIs engage with civil society? Challenges, benefits and opportunities

In different countries, SAIs experience common challenges in terms of institutional, technical, political, and communication constraints, which undermine their effectiveness and autonomy and make them vulnerable to political influence (Migliorisi and Wescott 2011; van Zyl, Ramkumar, and de Renzio 2009; Wang and Rakner 2005). Both research and practice highlight that the effectiveness and impact of audit agencies depends not only on their degree of independence and audit functions, but also on their capacity to deal effectively and establish functional linkages with the external environment, including government agencies, parliaments, integrity institutions, and civil society (van Zyl, Ramkumar, and de Renzio 2009; INTOSAI 2007).

The recognition that SAIs cannot act alone and must be supported by other stakeholders has prompted audit institutions to adopt mechanisms that call for disclosure and dissemination of information as well as for citizen participation in the audit process. Both SAIs and citizens benefit from increased interaction. Transparency and participation mechanisms help SAIs identify possible areas of mismanagement and corruption and produce information on government performance that is particularly relevant to citizens (Ramkumar and Krafchik 2005). A dialogue with civil society helps improve audit processes and the ownership of audit reports by

incorporating information from and the perspective of a wide variety of actors. Civil society can also contribute to strengthening compliance with audit recommendations. Moreover, greater interaction with SAIs allows citizens and CSOs to develop advocacy strategies aimed at improving SAIs' work. Civil society can use audit reports as sources of information to advocate for the effective delivery of public services. This engagement allows audit bodies and civil society to reinforce their mutual strengths, ultimately contributing to improved accountability (Guillan Montero 2012; Peruzzotti 2010; Stapenhurst and O'Brien 2008). For a summary of the benefits of SAI engagement, see Box 1.

While the potential benefits of SAIs' engagement with civil society are well established in the literature, we are still in the process of collecting systematic evidence to show that these mechanisms have a positive impact on SAIs' performance and the accountability system. Evidence of impact is emerging from innovative engagement experiences in Latin America.

Argentina's General Audit Office (AGN) has conducted a Participatory Planning Programme to incorporate feedback from civil society into the audit plan (ACIJ 2010). Participatory planning has contributed to strengthening public oversight. The AGN has engaged in an ongoing process of institutional modernisation to address CSOs' challenges and demands. This has involved, for example, strengthening linkages with the media for disseminating the findings of audit reports. In

consequence, between 2002 and 2012 the AGN gained media visibility and increased its social impact.² The programme has also led to collaboration between the AGN and other oversight bodies, as well as to expand the AGN's oversight mandate. For example, in 2005, in response to civic demands, the AGN signed an agreement with the Judicial Council to submit the Judiciary to external and independent oversight by the AGN, like the other branches of government.

In Costa Rica, the General Comptroller Office has implemented an innovative transparency policy that seeks to shape the policy agenda by providing technical inputs to legislators, the media, CSOs, and the general public (Rodriguez y Madriz 2011). Journalists consider that this policy has improved the quality of their coverage by providing access to first-hand information about the results of external oversight. More specifically, journalists working in the legislature emphasise that this policy has helped to improve the quality of the legislative discussion on audit reports by providing relevant supporting documentation.

While emerging good practices exist, there is limited knowledge and evidence on how SAIs engage with citizens and other stakeholders. SAIs are not usually perceived by citizens as entry points to the accountability system, nor have they traditionally developed strong linkages with civil society. Moreover, SAIs continue to be wary about including external actors in the audit process. There also exists little systematic evidence

Box 1. Benefits of engagement between SAIs and civil society

- Citizens and CSOs can help SAIs identify possible areas of mismanagement, inefficiency, and corruption.
- Citizens can contribute to the audit process with relevant information.
- CSOs can participate in the audit process by providing technical knowledge and expertise on specific areas (e.g., environment, education, health).
- CSOs can conduct supplementary investigations on audit findings.
- Citizens and CSOs can put pressure on the legislature and executive agencies to take and enforce corrective actions, as well as help monitor the executive's follow-up to audit reports and subsequent decisions taken by parliamentary committees.
- Citizens and CSOs can perform a watchdog role over the appointment of SAIs authorities to strengthen their institutional autonomy.
- SAIs can learn from civil society's experience and methodologies for tracking public funds.
- SAIs can provide information that is relevant for citizens to engage in informed participation and to demand accountability.
- SAIs can present audit information in accessible terms for non-specialists.
- SAIs and citizens can work together to build citizen literacy on financial management and oversight.

Sources: Ramkumar and Krafchik (2005); Pyun (2006); Ramkumar (2007); Nino (2010); van Zyl, Ramkumar, and de Renzio (2009); Leal (2009);

about engagement strategies that work to enhance public integrity and accountability. Finally, there is a need to draw lessons from existing practices of SAI engagement in order to inform donors and institutions envisioning similar approaches.³

Opportunities for SAI engagement in Latin America

Latin American countries have taken different trajectories towards increased transparency and participation in SAIs. According to a recent study (Khagran, Fung and de Renzio 2013), countries like Brazil or Chile can be characterised as middle and high-income innovators that reap significant benefits from fiscal transparency and participation. Other countries (like Mexico, Guatemala, Peru, or Argentina) show more limited outcomes, particularly regarding increasing participation and oversight. A third group of countries (including Nicaragua and Honduras) perform reasonably well in the public provision of information, yet outside actors have only used this information to hold the government accountable in a few instances⁴. Similarly, Latin American SAIs show differences in their technical capabilities, resources, institutional strength, and degree of effective autonomy.

Despite these differences, experts agree that Latin America is among the best performing regions in terms of advancing transparency and participation in SAIs, as well as advancing a transparency agenda more generally. Relevant examples of the still scattered and unsystematic evidence on the impact of transparency and participation on public accountability come from the region. Since 2000, Latin American SAIs have acknowledged the value of engaging with civil society and have sought to improve the availability of information about their activities. While an analysis of the factors that may explain this progress in the region is beyond the scope of this paper, several opportunities related to both the international and domestic context have contributed to enhancing the transparency of Latin American SAIs and their cooperation with civil society.

First, although a more coherent global architecture of norms would be desirable, international norms and standards provide SAIs with guidance about transparency and participation. The International Standards of Supreme Audit Institutions (ISSAI) 20 and 21, issued by INTOSAI in 2010, emphasise the relevance of transparency and accountability and recommend institutionalizing formal mechanisms through which the public can make suggestions and file complaints related

to alleged irregularities of public entities.⁵ Also, the INTOSAI Capacity Building Committee's 2010 guide for increasing the use and impact of audit reports identified the critical role that CSOs, citizens and the media should play to support SAIs' work and ensure the implementation of audit recommendations (INTOSAI 2010). ISSAI 12, which is currently under review, further emphasises the importance for SAIs to effectively communicate and demonstrate relevance to citizens.⁶ At the regional level, the 2010 OLACEFS⁷ declaration "Principles of Accountability" highlighted active citizen participation as an integral component of the accountability system and set regional standards for Latin American SAIs to adopt practices that increase transparency and encourage civic engagement (OLACEFS 2010). Moreover, in 2011, the 21st UN/INTOSAI Symposium on Government Audit issued a series of recommendations to enhance public accountability through cooperation between SAIs and citizens; these were further expanded at the next symposium in March 2013 (United Nations and INTOSAI 2013, 2011).

Second, civil society's interest and capacity to engage with audit agencies has increased in the last years. Organisations such as the International Budget Partnership (IBP)⁸ have conducted well-known assessments and contributed to advancing this agenda. In the Latin American region, a few CSOs have pioneered innovative methodologies for monitoring public funds, built coalitions with other civil society actors, and engaged in collaborative relationships with audit institutions.

Third, multi-stakeholder and cross-sectoral initiatives (such as the Open Government Partnership, OGP⁹) have contributed to promoting and prioritizing transparency and accountability in different areas of government, including audit. While audit bodies do not have a specific role acknowledged within the OGP, they can benefit from the country action plans by actively implementing reforms that boost their effectiveness, and by taking advantage of government reforms in other agencies. For example, in Jordan, the SAI¹⁰ has committed to promoting the development of internal audit offices within executive agencies that will adhere to standard practices and policies developed by the SAI. In Azerbaijan, the government is empowering the SAI and facilitating its work by streamlining the reporting process for government agencies and digitalizing reports.¹¹ In addition, governments can further empower SAIs by involving them in implementing their OGP commitments. This is the case in Colombia, where a new cabinet-level position serves as liaison between the

executive, the SAI and watchdog groups.¹²

Finally, transparency, participation and accountability have become a priority for international donors. However, while some donor evaluations highlight favourable results (ITAD and LDP 2011), further evidence indicates that donor support to SAIs has been ineffective and has narrowly focused on technical capacity issues, disregarding the role that other stakeholders can play in helping SAIs respond to their challenges (Johnsøn, Taxell, and Zaum 2012). Despite the increasing recognition of the importance of SAI engagement with citizens and other stakeholders, many questions remain regarding the design and implementation of projects that support these efforts.

3. The Transparency, Participation and Accountability Initiative

The TPA Initiative was established in 2010 as a regional network that brings together CSOs from 13 Latin American countries¹³ with the overall aim of strengthening public oversight through cooperation between SAIs and citizens. Instigated and coordinated by Argentina's Civil Association for Equality and Justice (ACIJ), the Initiative was initially supported by the World Bank Institute and the Open Society Foundation, with IBP as a strategic regional partner.

The Initiative was launched at a time when different stakeholders started to prioritise a dialogue between accountability institutions, civil society, and other actors in the region. Early experiences of interaction between public institutions and social actors provided opportunities to advance citizen involvement in public oversight.

Like other Latin American CSOs, ACIJ had been working with Argentina's AGN for some years. Collaboration with the SAI included a series of four reports (ACIJ 2005) on the external control system with recommendations for strengthening the AGN and the legislative oversight committee. Another report expanded ACIJ's investigation on SAIs at the regional level (Nino 2010). This work helped ACIJ identify emerging experiences of transparency and participation in SAIs but also the lack of information and regional standards for the implementation of these mechanisms. These experiences prompted ACIJ to seek support in order to launch a broader regional initiative aimed at strengthening dialogue between SAIs and civil

society.

An important step was to identify and contact CSOs working on these issues as well as SAIs that could be receptive to the engagement and transparency agenda. As part of this process, in April 2009, ACIJ convened a regional workshop aimed at exchanging information and experiences between SAIs, CSOs and researchers from Argentina, Brazil, Chile, Colombia and Mexico.

Objectives and underlying theory of change

The goal of the TPA Initiative was to promote transparency, participation, and accountability (TPA) practices and mechanisms in SAIs. It sought to advance collaboration between audit agencies and citizens to increase SAIs' openness vis-à-vis social actors. As citizens are the main beneficiaries of the government policies audit institutions oversee, the Initiative considered that citizens should actively contribute to improving the quality and effectiveness of control, which would ultimately strengthen government accountability.

The Initiative's specific objectives included establishing a community of practice of CSOs, public officials, and researchers clustered around issues of TPA in SAIs; creating opportunities for cross learning and dissemination of good TPA practices; advancing the institutionalisation of regional TPA standards for SAIs, and enhancing the incentives and opportunities for adopting and implementing TPA mechanisms.

The regional institutional context influenced the Initiative's goals. First, despite the relevance of their mission, typically Latin American SAIs have not had wide public recognition. SAIs have usually been perceived as bureaucratic agencies performing technical duties that are overlooked by the average citizen. They have often been accused of lacking independence from the executive branch. The fact that the appointment of SAI authorities and designation and promotion of staff are closed to civil society has sparked suspicion regarding the transparency and procedures followed by these agencies, thus damaging their reputation.

Second, the Initiative observed that Latin American SAIs shared common constraints, including limited institutional capacity. Although most SAIs are functionally responsive to legislatures, linkages between different actors of the accountability system are weak and efforts to enforce audit recommendations are poorly coordinated. Audit reports are not timely

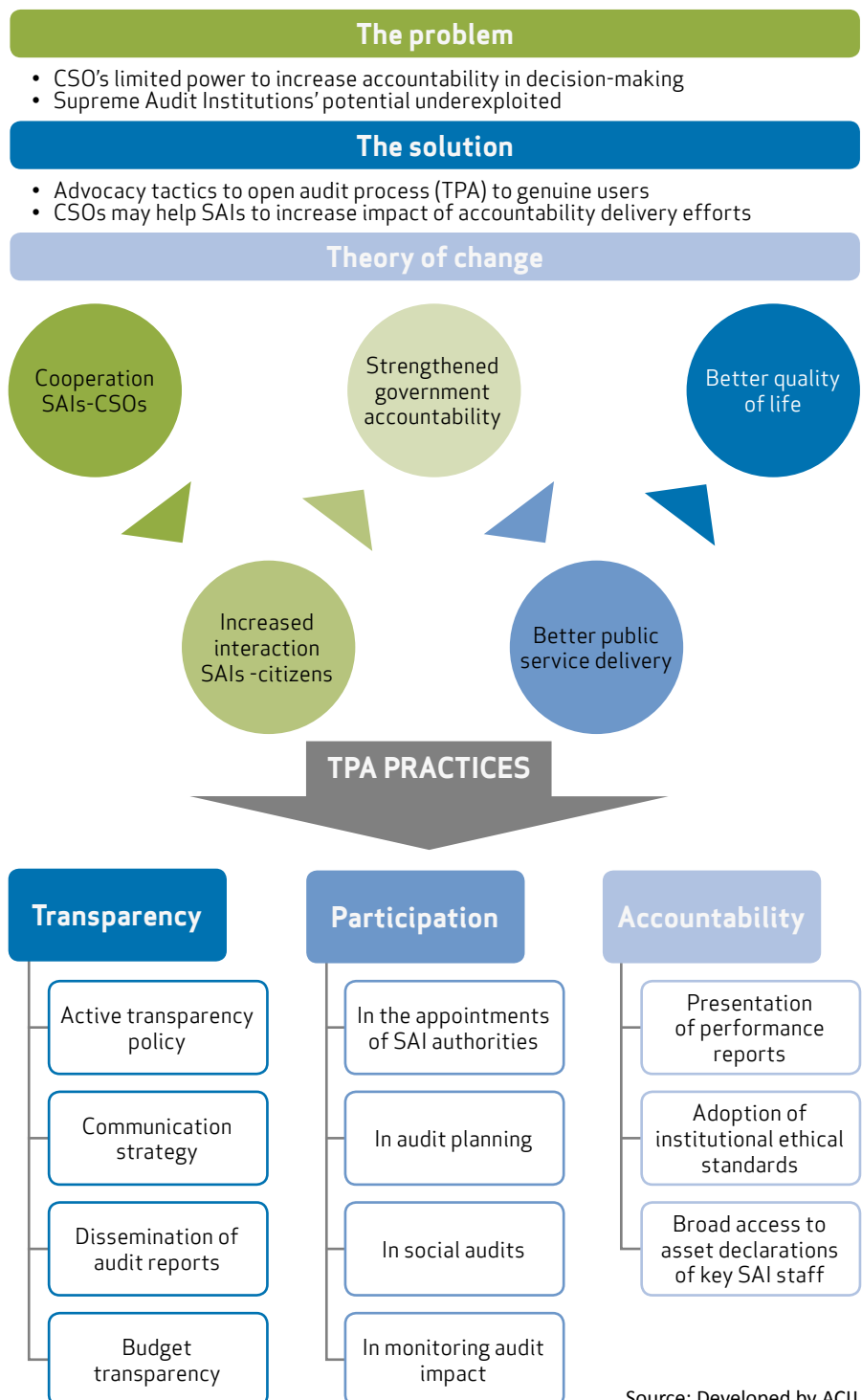
discussed in the legislatures and most SAIs lack powers to enforce audit recommendations. The lack of follow-up mechanisms ultimately minimises the impact of SAIs' work. Furthermore, linkages with citizens are limited to guaranteeing access to SAIs' basic institutional information. Even where audit plans or reports are available on the SAI websites, they may not be widely disseminated or presented in accessible formats for non-specialist audiences. Finally, participation is scattered and indirect, often limited to citizens' complaints or suggestions that may eventually be considered for the development of audit plans.

The TPA Initiative did not explicitly formulate a theory of change. However, the underlying assumption was a linear relation between transparency, participation, and accountability. By increasing the availability, accessibility, and quality of information about government performance and public services as a result of the adoption of transparency and participation mechanisms in SAIs, changes in actions (accountability) would follow. Transparency mechanisms, and spaces for active participation and collaboration in the different stages of the audit process, would create opportunities for citizens and CSOs to provide inputs and feedback as well as to demand improved performance from SAIs. Simultaneously, to the extent that SAIs would make their own activities and processes more transparent and open to citizens, SAIs themselves would become more effective in performing their role and more accountable to citizens. (See Figure 1.)

While the Initiative rightly understood that the road from transparency and participation in SAIs to improved government accountability would require the intervention of other actors such as Parliaments, integrity institutions,

and the media (given the limited enforcement powers that SAIs have in Latin America and other conditions of the broader institutional context), only the role of citizens and civil society was initially articulated. Efforts initially focused on the adoption of transparency and participation mechanisms in SAIs, rather than on creating the conditions necessary for SAIs to have an impact on accountability (such as coordinating

Figure 1. The TPA Initiative's underlying theory of change



Source: Developed by ACIJ.

with other accountability institutions, enhancing SAIs enforcement powers, or reforming the accountability system).

As analysed below, the Initiative's strategic approach, which relied on collaboration and used information and knowledge learnt along the way to make necessary adjustments, was defined based on this implicit theory of change.

Strategic approach and membership

Given the underexploited potential of SAIs and the opportunities for advocacy at the regional level, the Initiative developed a strategic approach to promote SAI transparency and openness toward civil society. It aimed to advance TPA standards and practices in Latin American SAIs by generating consensus among different stakeholders committed to oversight issues, such as public officials working in control agencies, CSOs, academics, and SAI organisations. Appealing to OLACEFS' and INTOSAI's normative instruments, the Initiative sought to document innovative TPA practices adopted and implemented by SAIs in order to strengthen these practices and support their replication throughout the region.

Collaboration with SAIs

Promoting transparency and participation in SAIs calls for strategies that balance confrontation and collaboration. The Initiative has reconciled an adversarial strategy (focused on highlighting SAIs' weaknesses, both in terms of their institutional capabilities and the advancement of transparency and participation mechanisms) with ways of constructively collaborating with SAIs authorities and staff to improve the audit process and to advocate for change. The Initiative has identified and partnered with some SAIs in the region in order to strengthen public oversight.

Providing information and opening participatory channels allows citizens and CSOs to engage with SAIs in order to make the audit agencies more effective. Constructive collaboration with SAIs was also identified as a critical condition for the sustainability of the project. Collaboration can improve the stability of civil society's work, given that efforts can take advantage of state institutions' greater availability of resources and permanence (Guerzovich and Rosenzweig 2013). This strategy is an example of the long route of accountability in which citizens use their advocacy power to press oversight agents that are willing to collaborate in order

to make government more effective and efficient.¹⁴

Collaboration was seen as an effective strategy for strengthening SAI engagement with social actors and for improving public oversight and accountability. A confrontational approach might have had the opposite effect of causing audit institutions to close off from engagement as a reaction to criticisms. However, a collaborative approach risks suggesting that the Initiative is complacent in its efforts to move an engagement agenda forward. Thus, the TPA Initiative has faced the challenge of finding an adequate balance between being both an ally and a watchdog. While the Initiative has supported SAIs when they have taken steps to enhance transparency and citizen participation, it has also strategically pointed out the remaining deficits and the work that stills needs to be done.

This strategic approach required extensive knowledge of the regional context to identify public officials and audit agencies willing to act as partners as well as to undertake strategic actions that would make them willing to cooperate. It also required leveraging information and civil society capabilities to pursue collaborative strategies that avoided co-optation.

Building on CSOs previous experience

The Initiative's strategy was building upon previous relationships between local CSOs and their counterpart audit agencies. By working with CSOs which had substantive experience in their own countries, the Initiative gained access to their pre-existing knowledge and networks. ACIJ, for example, had supported the development of participatory planning in the AGN, and had conducted research on the obstacles for enforcing compliance with audit recommendations. Similarly, in Paraguay, the Centre for Judicial Reforms (CEJ) and the Centre for Environmental and Social Studies (CEAMSO) had been involved in the implementation of participatory mechanisms by the Paraguayan Comptroller General, and the Colombian chapter of Transparency International had been engaged in conducting joint audits with the local SAI.

These experiences greatly contributed to the positive perception of these CSOs by SAIs, and to their willingness to collaborate. These linkages also played a significant role in sustaining cooperation over time. Continuous dialogue and collaboration helped build ties and develop cooperative relations that the audit agencies highly valued. This helped account for the positive reception of

the TPA Initiative.

In countries where no previous linkages existed, membership to the TPA Initiative helped boost the strategic dialogue between local CSOs and audit agencies. CSOs who had conducted research on accountability systems and participatory policies, and whose mission was strengthening democratic governance, were identified as potential partners to support the TPA agenda. Similarly, the Initiative contacted CSOs that were members of regional networks working to advance budget and legislative transparency and had previous relationships with other members.

The Initiative has been designed as a loosely institutionalised network, which allows for different levels of engagement and interactions. It has privileged horizontal relations and open exchanges of information between its members. While ACIJ has kept the role of coordinator, the Initiative aims to promote collective member ownership and project decentralisation.

All the CSOs that participate in the Initiative are deeply committed to the principles of the rule of law and the promotion of governmental transparency. The alignment of their agendas with the principles and values portrayed in the Initiative's mission has been critical to building trust with SAIs, which in turn has facilitated the SAIs' acknowledgement of the Initiative as a legitimate ally.

Membership criteria and the strategic approach adopted have proved effective, as evidenced by the actions the TPA Initiative has implemented in individual countries and at the regional level, as well as by the emerging results and achievements from such efforts.

Main actions and achievements

The activities of the TPA Initiative have focused on four main areas outlined below and illustrated by Figure 2. While the first area relates to the consolidation of the regional community of practice, the other three deal with gathering information and advancing TPA reforms at the subnational, national or regional level.

Creation and consolidation of a regional community of practice

To advocate for more effective, open and transparent SAIs that engage with citizens, the TPA Initiative brought together a group of CSOs that shared similar strategic approaches and long-term interests and goals around public oversight, and are interested

in creating collective knowledge and advocating for reform. The Initiative advanced these goals by opening channels of communication and collaboration with SAIs, and connecting with academics and other regional stakeholders. This set of actors, which had not previously identified common goals and coordinated their activities, has found in the TPA Initiative a platform to generate synergies between previously isolated initiatives.

Results indicate that the TPA Initiative has earned recognition by SAIs for bringing different actors together and promoting the regional debate around SAIs. For instance, OLACEFS' Executive Secretary and Comptroller General of Chile has acknowledged the contribution made by the TPA Initiative on this issue:

Using valuable input provided by the TPA Initiative, my presentation [at the 22nd UN-INTOSAI symposium] sought to demonstrate and document the experience developed by several Latin American SAIs in matters related to citizen participation in a strict sense, as well as those related to transparency and accountability. I see our friends from ACIJ in Argentina here, and I thank them once again for the contribution they have made to the comparative study of our SAIs.¹⁵

Better information and data

The Initiative has documented and disseminated good practices and developed indicators on TPA in SAIs.¹⁶ This information and data have been used to advocate strengthening TPA mechanisms in Latin American SAIs. The Initiative has gathered information and systematised it in a way that had not been done before, which has contributed to building legitimacy and nurturing discussions at regional forums. The studies and reports have also triggered the implementation of action plans and policies around TPA mechanisms in several audit agencies.

The SAIs' adoption and use of information and publications prepared by the Initiative has not been immediate, but has increased in the three years since its inception. For example, the diagnostic report on transparency and participation practices published in 2011, which reviews innovative practices in the region, is now one of the most important reference materials for SAIs and OLACEFS on this issue.¹⁷ Moreover, the report has contributed to strengthening TPA mechanisms in SAIs.

Following this report by the TPA Initiative, which

indicated that Chile's Comptroller Office (CGR) was behind other SAIs in the region regarding transparency and participation mechanisms, the Comptroller General of Chile promoted the development of a citizen participation policy which leveraged the use of ICTs to engage in a two-way communication with citizens, and created a virtual platform to incorporate citizen complaints and proposals into the audit plan.¹⁸ The platform shapes the oversight agenda by gathering information directly from the citizens that interact on daily basis with state agencies. Impact of this mechanism can be assessed through several indicators that are reported periodically by the SAI, including the number of complaints and audit suggestions submitted by citizens, follow up actions, response time, and status of audit actions as a follow up to suggestions and complaints.

TPA reforms and institutional capacity building

Building SAIs' capacity for transparency and citizen engagement and promoting the adoption and institutionalisation of TPA mechanisms is another important dimension of the Initiative's activities. SAIs have regularly invited the Initiative to provide technical inputs and advice on their plans regarding TPA mechanisms and practices. Technical assistance and support to national audit institutions in the design, implementation, and evaluation of TPA mechanisms has become more frequent over time, since most members of the network are involved in the participatory procedures SAIs execute or are direct beneficiaries of audit reports. For example, the Initiative is currently working on a pilot training programme for SAIs staff working on institutional communication and citizen participation.

The Initiative has also contributed to improving SAI autonomy and cooperation with other accountability agencies. For instance, by request from El Salvador's member CSO, National Foundation for Development (FUNDE), a letter signed by all members of the Initiative was sent to the national Legislature in May 2011, in support of a transparent and participatory process for the appointment of the SAI's higher authorities.¹⁹

Participation in regional and international forums

To promote the adoption of TPA standards, the Initiative has actively participated in different international and regional forums with SAIs. Member CSOs representing the TPA Initiative are regularly invited to participate in regional and international meetings to discuss topics related to its mission and activities. For the past

three years, the Initiative has regularly participated in OLACEFS Committees' annual meetings and it joined OLACEFS' Network of Institutions for Strengthening External Control (supported by GIZ) in 2012. In 2013, the Initiative has been invited by OLACEFS' Executive Secretariat to participate at its General Assembly, which will be held in Santiago de Chile. Moreover, the Initiative has been involved in different activities aimed at supporting SAIs' work and coordinated several workshops to expand the discussion on citizen engagement in public oversight.

Through these activities, the Initiative has contributed to building regional consensus on the legitimacy and the need of adopting transparency and citizen participation mechanisms in audit institutions. This consensus is expressed, for example, through OLACEFS' recognition of the TPA agenda. The Initiative brings a civil society perspective that SAIs lack into international forums.

As a result, the debate in Latin America has now moved to discussing how these practices and mechanisms should be implemented in practice—the goals and design of these mechanisms, the allocation of resources, and the evaluation of results, among other issues. For instance, in 2012, the Comptroller General of Paraguay hosted a Seminar on civic engagement in external oversight, organised in collaboration with the local member of the Initiative (CEJ-CEAMSO).²⁰

Almost three years after its creation, the Initiative shows promising results in terms of gathering and producing quality knowledge and information on TPA practices, identifying a TPA agenda that has been defined in the region, building ownership and commitment among different stakeholders around this agenda, and creating opportunities for cooperation between SAIs and CSOs in order to implement specific TPA mechanisms. The results, however, are more mixed in terms of the impact of these actions, and the sustainability of the Initiative still remains a challenge.

4. Critical conditions for effective SAI engagement

This section examines some of the critical conditions affecting the implementation of SAI engagement mechanisms (including the institutional context, political will and regional champions, incentives for change and institutional capacity for reform, and engagement with all relevant stakeholders), and describes how the TPA

Figure 2. The TPA Initiative's activities and areas of work

Community of Practice	Better information and data	TPA reforms and institutional capacity building	Participation in regional and international forums
<ul style="list-style-type: none"> Stakeholders' network Shared long-term interests Regular communication flows Production and exchange of collective knowledge Advocacy plan 	<ul style="list-style-type: none"> Comparative studies on SAIs' institutional capacities Research on good practices Elaboration of indicators Progress measurement Dissemination of information 	<ul style="list-style-type: none"> Development of pilot plans for promoting good TPA practices in SAIs Technical support to SAIs for implementing good practices Capacity building on communication and citizen participation strategies 	<ul style="list-style-type: none"> Participation in OLACEFS Committees' annual summits Member of OLACEFS' Network of Institutions for the Strengthening of External Control Participation in international seminars Promotion of a TPA agenda for SAIs in the OGP plans

Initiative has contributed to create and improve those conditions.

The relevance of preconditions related to the institutional context

The TPA Initiative benefited from a number of contextual factors that facilitated its inception and success. The anti-corruption and transparency agenda has gained visibility in Latin America in the last decades and has contributed to bringing SAIs to the centre stage. Measures of governmental transparency have focused on a number of state agencies, including SAIs as institutions aimed at detecting and preventing mismanagement and ensuring efficiency in policy and service delivery.²¹ As both CSOs and international donors have increased their efforts in support of anti-corruption and governance, SAIs have started to promote policies and practices for increasing transparency and achieving more visibility within society.

Likewise, the adoption of access to information legislation in the region has increased citizen demand for greater transparency in SAIs as well as in other government institutions. Even in countries where such legislation has not yet been passed, demand for transparency has increased in recent years. The active commitment of several countries to the OGP has supported these developments and opened new opportunities for deeper collaboration between oversight agencies and CSOs. Besides the regional context, the actual opportunities

for engagement are influenced by the audit institutions' capacities and independence in their respective institutional contexts.

International standards stress the importance of SAI autonomy and independence. For example, the Lima Declaration states that only when SAIs are autonomous and independent from the audited entity and external pressure can they perform their duties effectively (INTOSAI 1977). Strengthening SAIs and guaranteeing their independence is a critical condition for enhancing efficiency, accountability, and transparency in public administration (United Nations 2011; INTOSAI 2007).

However, SAIs have often appealed to their autonomy as a way to shield themselves against engaging with citizens. SAIs often consider not only that the involvement of inexperienced social actors may affect the quality of their highly technical work, but also that the hidden interests of outside actors might damage their reputation and undermine the efficiency of control. Moreover, some SAI officials admit the fear that as social actors become involved in oversight—and are able to see and point out deficiencies in public control—they may question SAIs' work and further delegitimise audit agencies in the public eye.

While some SAIs are still reluctant to promote openness to civil society, this discourse is becoming less important in the regional debate. The TPA Initiative has contributed to building regional consensus on the importance of SAI

engagement with citizens, and SAI officials interviewed as part of this case study admitted that once this road of citizen engagement is opened it cannot be closed. The legitimisation of citizen engagement and transparency accounts for the efforts of Latin American SAIs to engage civil society in innovative practices of cooperation.

Between autonomy and engagement

A critical issue is whether a certain level of SAI autonomy and capacity is a pre-requisite or pre-condition for SAIs to be able to open these channels and effectively engage with citizens. In general, evidence from the region indicates that more strong and autonomous SAIs have a better track record in terms of recognizing the legitimacy of engagement efforts, and implementing transparency and participation mechanisms. Greater autonomy and insulation from political influence can indeed pave the way for increased engagement with citizens. On the other hand, SAIs with less autonomy and which are more subject to political influence have usually been more reluctant to disclose information, and to open channels for increased interaction with citizens.

In this sense, it is important to make SAIs aware of the value that active transparency and citizen engagement can bring to SAIs. By making citizens more aware and knowledgeable about SAIs, these mechanisms help increase the reputational costs of “friendly” practices towards political actors and executive influence. Thus, in addition to creating specific benefits for the audit process (see section 2 above), SAI engagement with citizens and commitment to the TPA agenda can help strengthen SAIs’ independence.

Further research is needed to fully understand what causes SAIs to adopt transparency and participation mechanisms, when SAIs are more likely to cooperate with social actors, and the effectiveness of engagement mechanisms. Aside from the autonomy and capacity of SAIs, other relevant factors that could be explored may include the relative capacity and strength of civil society, whether the institutional context provides opportunities for citizen participation, and more general patterns of citizen engagement in the country or region.

Strong leadership and the role of regional champions

A credible commitment and strong highest-level leadership are fundamental factors for sustained changes in the way SAIs engage with citizens. One of the key ways in which SAIs can impact the lives of citizens is for them

to serve as role model agencies that lead by example.²² In Latin America, a few SAIs that have implemented some of the most innovative TPA mechanisms have actively played a leading role at the regional level. The SAIs of Chile, Colombia, Costa Rica and Paraguay have adopted exemplary practices in terms of incorporating citizen inputs through complaint mechanisms, implementing joint audits with civil society, developing targeted communication policies, and participatory mechanisms, respectively. These SAIs have engaged with the TPA Initiative to disseminate and share their experiences with other audit agencies that have fallen behind in their engagement approaches. Moreover, they have actively sought to help other SAIs replicate those experiences in their own countries.

The creation of specialised committees within the OLACEFS (Committees on Transparency, Citizen Participation and Accountability), led by SAIs deeply committed to citizen engagement and the TPA agenda, has also contributed to advancing reform through regional cooperation in Latin America. These committees aim to make the principles and standards outlined in OLACEFS’ Asuncion Declaration and INTOSAI’s normative instruments effective in their action plans.

The SAIs that have championed the engagement agenda have been particularly receptive to the recommendations from the TPA Initiative, and have been open to cooperation and assistance for the implementation of specific reforms. Not only have they contributed to the dissemination of the good practices documented in the Report on Transparency, Participation and Accountability (2011), but they have also taken into account the recommendations outlined in other documents. Significant examples are the online citizen complaint mechanism created in Chile’s SAI after the publication of the report, and Costa Rican SAI’s request for assistance from ACIJ (coordinator of the TPA Initiative) to design institutional mechanisms for civic engagement.

Moreover, these SAIs have been able to mobilise financial support to replicate and implement successful experiences. In particular, development partners have supported SAIs who are willing to share their experiences and provide examples to others who wish to improve their processes and adopt similar practices. For example, through “South-South cooperation,” donors such as the Inter-American Development Bank have supported programmes of peer exchange to strengthen SAIs’ capabilities. The German Agency for International Cooperation (GIZ) has also been a major supporter

of the regional agenda. Seeking to improve SAIs' capacities and performance and advance international audit standards, GIZ has supported peer reviews, pilot projects, regional internships, and other mutual support initiatives between SAIs, as well as a regional network for SAI collaboration with external actors.²³

The Latin American experience highlights the importance of a clear commitment to and active implementation of the TPA agenda and related reforms by SAI authorities. Moreover, it shows the value of creating regional spaces for cooperation and the exchange of experiences among peers. SAIs must convey a clear signal of strong commitment in order to gain support (including donor support) and to overcome resistance to the implementation of transparency and participation mechanisms.

Creating incentives and institutional capacity for engagement

Further engagement between SAIs and civil society is still a challenge. SAIs need not only the institutional capacity (including resources, personnel, knowledge, and information) but also the right incentives to take ownership of these practices. Political influence, scarce resources, work overload, and limited coordination in engagement efforts, among other factors, can constrain the ability of SAIs to systematically embrace these mechanisms. Moreover, fears of losing autonomy, distrust, and misconceptions about the role of citizens and CSOs can lead to failure in the implementation of transparency and participation mechanisms.

Although the TPA Initiative has had a significant effect on advancing transparency and participation mechanisms in Latin American SAIs, it remains to be seen how some SAIs will implement these mechanism in practice (and how their results will be evaluated). Moreover, even for those SAIs that are advancing the TPA agenda, there is not yet a systematic and structured implementation process throughout the region. This is not only due to lack of political will. Other factors such as the prevailing bureaucratic culture, internal resistance to change, distrust in external actors, and lack of knowledge and technical capacity for reform are also important.

For that reason, the Initiative has sought to create both the capacity and incentives for SAIs to adopt, implement, and sustain TPA reforms. On the one hand, the Initiative has provided technical assistance at the country level and promoted knowledge exchange to help overcome the main bottlenecks for the implementation of these

mechanisms. On the other hand, the Initiative has relied on a number of other factors to create incentives for reform, including, for example, the promotion of international standards, peer pressure mechanisms, donors support, demand for participation by local actors, and public visibility of SAIs' work. In Paraguay, for example, the Initiative supported the exchange of good practices by the Colombian SAI in order to overcome bureaucratic resistance to the adoption of citizen engagement mechanisms.

Ensuring impact: SAI engagement with all relevant stakeholders

Engaging with all relevant stakeholders is essential for increasing the chances that transparency and participation mechanisms in SAIs will have an impact in terms of enhancing government accountability. Most Latin American SAIs do not have sanctioning and enforcement powers, and audit findings often remain overlooked because neither audited entities nor other integrity and accountability bodies take any further action.

While citizens can play an important role in putting pressure on executive agencies and parliaments to follow up on audit findings and recommendations, SAI engagement with other stakeholders—particularly parliament and legislative committees—is critical for success. Delays in legislative revision (at the committee level and in plenary sessions) contribute to audited entities avoiding compliance with SAIs recommendations. These delays minimise the impact of SAIs' work in terms of ensuring government accountability and also account for widespread misconceptions among citizens, CSOs, and the media.

Given the relevance of the anti-corruption agenda in Latin America, audit reports with evidence of mismanagement of public resources and corrupt practices often get daily coverage in newspapers. However, there is no systematic engagement between audit agencies and journalism in the region. Very few SAIs have developed strategic communication plans to reach to the media (one exception is Costa Rica's SAI), and journalists are unfamiliar and show little interest in the work of SAIs, except when corruption scandals break out.

Distrust between SAIs and the media partially account for these weak linkages. Political influence in the appointment processes of SAI authorities often negatively affects the perception journalists have of the nature of SAI work. SAI officials also fear that the media

may discredit their work by blaming them for damage that has already occurred, rather than showing what SAIs do to prevent mismanagement.

Improving SAIs' communication and engagement with other actors (such as the media, institutions devoted to the protection of human rights, ombudspersons, and legislators) is key to overcoming the traditional weaknesses to which most Latin American SAIs are vulnerable. It remains to be seen how the TPA Initiative may contribute to strengthening the linkages between SAIs and stakeholders outside the realm of civil society (such as the media and parliament). In this regard, one area that requires further work is the design of a strategy to increase the structural and operative dialogue between SAIs and parliaments as well as encouraging the timely discussion of audit reports in parliament. Another challenge is to raise awareness among journalists about the importance of SAIs' work, to communicate clearly the fundamental mission of SAIs (not to reveal and detect corruption per se but rather to ensure accountability), to develop strategies to help journalists understand the value of audit reports as reliable sources of information and make regular use of them in their work, and, finally, to make SAIs' work (including the technical aspects) more relevant and comprehensible to citizens.

Adjusting strategies for effective citizen engagement and TPA implementation

SAI engagement with civil society has traditionally been limited in Latin America because audit agencies perceived that the demand for participation in the audit process was weak. Moreover, there was a perception that CSOs would play a confrontational role aimed at substituting or undermining (rather than complementing) SAI oversight. The TPA Initiative has helped change this perception by cooperatively approaching SAIs, producing knowledge that is relevant to SAI engagement efforts, and providing valuable technical assistance and training to improve the quality and design of SAIs efforts to implement TPA mechanisms and practices.

Nonetheless, while there is now a regional consensus on the need to adopt TPA mechanisms, audit agencies often still do not have a well-defined strategy for implementing such practices or for defining and measuring their success. Moreover, to maximise the impact of TPA mechanisms, SAIs must align these mechanisms with the policies, systems, and tools they have already developed. Therefore, one of the Initiative's challenges is to identify ways to help SAIs implement TPA practices tailored to

their particular contexts.

In this regards, the Initiative has begun to provide technical assistance to SAIs committed to undertaking TPA reforms in order to integrate isolated initiatives into a systematic strategy that is tailored to the context and takes into account the civil society perspective. As mentioned above, Costa Rica's Comptroller General (chair of OLACEFS' Citizen Participation Committee) has involved the Initiative in the design and implementation of a strategic approach for citizen engagement. Despite the strength and regional recognition of this SAI's communication policy, it is perceived to be underexploited and narrowly used by social actors. The strong links between CSO members of the Initiative and specific SAIs (such as the Costa Rican SAI) have helped facilitate this role and have enhanced the Initiative's reputation for collaborative work.

5. Challenges and issues ahead

As in many civil society-led efforts, one real challenge for the TPA Initiative is to ensure its sustainability. This will help prevent setbacks in the implementation of transparency and participation mechanisms and SAI engagement with citizens. As well, it will contribute to spreading more widely the innovative practices being developed in Latin American.

The long term sustainability of the TPA Initiative requires strengthening the involvement and collaboration of all the members. While ACIJ has kept the role of coordinator, the Initiative aims to foster collective member ownership and to encourage local leadership and decentralisation of activities.

Three years after launching the network, another challenge for the TPA Initiative is to gather and systematise evidence on the impact of TPA mechanisms on integrity and accountability in the region. This is necessary to show both SAIs and citizens the importance of SAI engagement with civil society and how such engagement may contribute to strengthening the role and effectiveness of SAIs.

Another even greater challenge to strengthening SAI engagement with citizens is for the Initiative to help SAIs change their control paradigms in order to make TPA mechanisms better oriented and more relevant for citizens. Effective citizen participation in the audit process may require moving from legal and financial audits to performance, results, and management audits.

Moreover, citizens must understand the central role of SAIs and be encouraged to get involved in external control.

In this regard, the TPA Initiative has recently acknowledged the importance of advancing participatory mechanisms closely related to specific issues and sectors (e.g., education, healthcare, social welfare programmes, public transportation, the environment). For example, in Argentina, ACIJ has recommended the SAI to enhance the participatory planning process through a sector approach, inviting specialised CSOs to provide inputs.²⁴ The Initiative is starting to work with community and grassroots groups, since their know-how and expertise in specific issues opens valuable opportunities for informed and responsible participation in the audit process. CSOs can identify problems in service delivery and work with SAIs to reflect these findings in audit reports; then, they could bring these issues to the attention of government agencies for enforcing audit recommendations. Moreover, this could help enhance the relevance for citizens of participatory mechanisms in the audit process, since these sectors and issues are intricately linked to public services and resources that affect citizens' daily life.

Finally, major development partners are now supporting the TPA agenda and providing technical assistance and support to OLACEFS and SAIs. While donor assistance to Latin American SAIs may contribute to the Initiative's sustainability, it remains to be seen whether the Initiative is able to effectively mobilise donor cooperation in support of civil society's efforts around this agenda and to integrate SAI engagement in donor projects. For example, the TPA Initiative could provide valuable entry points for donor support in the region, since it has knowledge and information about SAIs and their context, has advocated for and contributed to the design and adoption of many of the TPA mechanisms that are being implemented in the region, and has been acknowledged as a legitimate counterpart for SAIs. Moreover, the Initiative integrates several CSOs and knows well civil society's incentives and capacities in the region.

6. Lessons learned and recommendations

The previous sections illustrate a number of the significant results of the TPA Initiative. This section reflects on some of the main lessons learned from the Initiative. It begins by identifying some lessons from the

implementation of the TPA Initiative. Then, it discusses some broader lessons that can provide insights for SAIs and citizens aiming to replicate similar experiences in other regions, as well as for donors seeking to support those efforts.

On the implementation of the TPA Initiative

- *TPA membership.* The strength of the TPA Initiative lies with its members. The Initiative seeks to empower its members and to strengthen their capacity so that both SAIs and donors can recognise them as legitimate partners on issues related to the SAIs' engagement agenda. This approach has contributed to consolidating the TPA Initiative as an authorised regional voice, with legitimacy to undertake advocacy and influence policy debates at national level.
- *Need for linkages with other actors.* Advancing accountability reforms requires strong linkages with other actors, as well. The TPA Initiative should continue to actively establish strong linkages with other relevant actors (e.g., parliaments, the media) in order to further strengthen its role as an effective partner for national SAIs in promoting reforms in the audit process and accountability systems (e.g., reforming the appointment process of SAIs authorities).
- *Time needed for visible, measurable results.* The SAIs did not immediately adopt and use the information and publications prepared by the Initiative. Collaborative strategies must take into account the different timing (for example in terms of decision-making and implementation processes) of civil society and public institutions.
- *The Initiative's focus.* A critical component of the TPA Initiative was its work gathering information and engaging in rigorous analysis of key issues. From its inception, the Initiative's mission and goal was the production and exchange of information and knowledge. This focus explicitly addressed a critical constraint SAIs faced, which was their lack of mechanisms to gather knowledge and information about their external environment. The Initiative has become "the only actor who does this, and who has the legitimacy to do it."²⁵
- *The Initiative's legitimacy.* The legitimacy of the TPA Initiative derives not only from its activities and results, but also from its strategic approach. Civil

society did not seek to play a confrontational role, but to strategically and constructively collaborate with SAIs willing and committed to advancing citizen engagement and transparency. Often, this collaboration has taken place at a SAI's request. The Initiative has also sought to persuade other SAIs to adopt the transparency and participation practices already adopted and implemented by regional champions.

- *The Initiative as a meeting point.* The TPA Initiative has become a meeting point for donors and SAIs in the region. It has brought different actors together and has been a driver for the meaningful inclusion of transparency and participation issues in both the donors' and the SAIs' agendas. Ultimately, however, the sustainability of the Initiative will depend on whether CSOs find synergies with development partners' support to SAIs in the region.

On SAI engagement approaches and practices

- *General challenges to SAI engagement.* While SAIs have made substantial progress in disclosing information and improving transparency, engagement with citizens and other stakeholders is still a challenge. SAIs fear that their autonomy may be compromised if they are perceived to be permeable to outside influence, which accounts for internal resistance to work with other actors. Moreover, implementation challenges remain. Most SAIs have so far been unable to define clearly what they want to achieve through their engagement with citizens and lack a coherent strategy for pursuing those engagement efforts.
- *Focus of engagement strategies.* SAI engagement strategies have mostly focused on citizens and CSOs, but have often disregarded other relevant actors in the accountability system, such as the media and parliament. Although SAIs have increasingly recognised that disclosing information and opening up to citizens and civil society can provide benefits, and that implementing some of these mechanisms is not very costly, engagement with these other actors still lags behind. With exceptions, SAIs are reticent to engage with the media. Also, while SAIs acknowledge the importance of enhancing their linkages with parliaments, cooperation with parliaments is influenced by contextual and capacity factors (such as formal legislative powers, political composition of the legislature, technical expertise)

that often undermine such collaboration.

- *Need for systematic strategies and policies.* SAIs should develop strategies that acknowledge the complementarity of different engagement efforts. Donors could contribute to these efforts by supporting coordination between SAIs and other oversight bodies and designing projects that bring together civil society, parliament, and SAIs. Moreover, donors could support SAIs in developing skills and capacities for effectively managing and implementing citizen engagement initiatives without compromising the fulfilment of SAIs statutory responsibilities and audit assignments.
- *No single recipe for SAI engagement.* An engagement strategy must be tailored to SAIs' individual capacities and contexts, and different SAIs will require different approaches and practices. Moreover, transparency and participation should add value to SAIs functions and activities (e.g., by providing technical knowledge and know how that SAIs do not have access to, or contributing to close the accountability loop following audit findings).

On critical factors for success

- *Domestic, regional, and international contexts.* Domestic, regional, and international factors all strongly influence the adoption, design and implementation of transparency and participation mechanisms. In some cases, success and institutional recognition at the regional or international level has helped audit agencies overcome resistance and pressures against their engagement efforts at the domestic level—and vice versa.
- *The role of champions.* Ownership and commitment of SAIs authorities has played a critical role in promoting transparency and engagement with citizens in Latin America. On the downside, this also means that leadership cycles within SAIs will affect the institutionalisation of these mechanisms. Sustainability requires institutionalizing engagement efforts by creating specialized units within SAIs, training audit agencies' staff and creating incentives for SAIs staff and authorities to effectively implement these mechanisms.
- *SAIs leading by example.* SAIs can lead by example at the regional level, even if they do not hold a formal leadership position in regional organisations such as OLACEFS. SAIs acknowledge peer-

to-peer cooperation as an effective approach for strengthening their capacities, including transparency and participation. They also recognise the leadership and trajectory of other audit agencies that have made significant strides in advancing transparency and citizen engagement (e.g., Colombia in the area of citizen participation, Argentina in participatory planning, or Costa Rica in communication policy) and are willing to follow their example. However, peer mechanisms have worked particularly well for those who are already forerunners in transparency and participation, but face challenges to reach the less willing. CSOs can leverage their engagement with SAIs already committed to the TPA agenda to promote peer learning, in order to create incentives to appeal to other SAIs that are in principle less receptive.

- *SAI political will is not enough.* Transparency and engagement strategies (as well as donor support in this area) must take into account existing differences across SAIs in terms of powers, institutional strength and technical capabilities, as well as their political and institutional contexts. Even in a favourable context, SAIs with limited institutional capacities will have more difficulties advancing transparency and citizen engagement practices.

On transparency, participation and accountability in SAIs

- *Involving other institutions.* Closing the accountability loop to ensure impact depends on involving other institutions. Although engagement and transparency should add value to the SAI audit process, ultimately the accountability impact of these mechanisms may depend on the role of parliaments and other integrity agencies. Civil society must explicitly acknowledge upfront that accountability results depend on the involvement of other institutions and must become a key interlocutor for other accountability agencies. Involving several actors is complex, however, and results can only be expected in the medium term.
- *Understanding entry points.* Different SAIs have implemented TPA practices to a different extent, with different approaches, and may even have differing views as to the legitimacy of such practices. This means that aid development partners and CSOs may need to find different entry points for working with different SAIs. As the transparency agenda becomes more legitimised and advanced, some quick wins may be possible. For example, further work should

concentrate on identifying what SAIs need to do to become more transparent and on understanding the obstacles and barriers for strengthening audit transparency (e.g., the role of the executive and legislative powers in audits).

- *Conveying the importance of citizen participation.* A stronger case still needs to be made for why citizen participation in SAIs matters. Importantly, donors, CSOs, and SAIs should discuss what participation means and how it can be implemented. The design of participatory mechanisms should take into account that participation can occur to varying degrees, using different forms and tools and targeting diverse audiences. Areas for further development could include conducting practical studies of how participation mechanisms have been implemented; supporting the implementation of pilot experiences of participatory mechanisms; developing guidelines for designing and implementing participatory mechanisms and practices in SAIs; and identifying and supporting champions of the participation agenda in the global South.

On the role of development partners vis-à-vis SAIs and CSOs

- *Limited operationalisation.* Development aid donors have increasingly acknowledged the importance of working with SAIs and other accountability institutions, as well as of supporting efforts aimed at strengthening the linkages between audit agencies and civil society. However, they have been less successful in identifying the most effective strategies and aid instruments for doing so, and then using these strategies to systematically make these principles operational. Development partner support to SAI engagement efforts is still *ad hoc*, there are no clear policy guidelines on how to proceed, and results are modest.
- *Challenges due to inter-institutional cooperation.* Inter-institutional cooperation often delays project implementation, as multiple actors (such as SAI, citizens, internal audit agencies, and legislatures) must learn to work together and deal with each other's institutional constraints. This is a particularly significant problem when disbursement is the single most important factor donor agencies use to assess the implementation status of a project that involves SAIs and other actors. To avoid this challenge, donors have prioritised working with SAIs to strengthen their technical capabilities. However,

Notes

1. INTOSAI defines stakeholders as a person, group, organisation, member or system that can affect or can be affected by the actions, objectives and policies of government and public entities. See ISSAI 12 (listed as “Value and Benefits of SAIs—Making a Difference to the Life of Citizens” on the ISSAI website at <http://www.issai.org/2-prerequisites-for-the-functioning-of-sais/>), footnote 3.
2. See AGN’s report on the social impact of audits (in Spanish): http://www.agn.gov.ar/informe_despouy/impacto_social.pdf
3. Looking at audit institutions in South Eastern Europe, Reed (2013) finds that the linkages between SAIs and other actors have improved, yet donor assistance could go significantly further in actively encouraging a role for CSOs in specific areas (e.g., follow up to audit recommendations).
4. These different pathways are explained by the combination and sequencing of different factors including transitions to democracy, fiscal and economic crises, corruption and external influences (Khagran, Fung and de Renzio 2013, 3).
5. See ISSAI 20, “Principles of Transparency and Accountability,” http://www.issai.org/media/12930/issai_20_e_.pdf

ISSAI 21, “Principles of Transparency and Accountability: Principles and Good Practices,” http://www.issai.org/media/12934/issai_21_e_.pdf

The complete standards <http://www.issai.org/2-prerequisites-for-the-functioning-of-sais/>.
6. See note 1 supra.
7. The full name is Organización Latinoamericana y del Caribe de Entidades Fiscalizadoras Superiores (Latin American and the Caribbean Organisation of Supreme Audit Institutions).
8. For further information, see International Budget Partnership <http://internationalbudget.org>.
9. For further information, see Open Government Partnership <http://www.opengovpartnership.org/>.
10. See OGP country information and action plan, Jordan: <http://www.opengovpartnership.org/countries/jordan>.
11. See OGP country information and action plan, Azerbaijan: <http://www.opengovpartnership.org/countries/azerbaijan>.
12. See OGP country information and action plan, Colombia: <http://www.opengovpartnership.org/country/colombia>.
13. For further information on the CSOs grouped by the TPA Initiative, see the TPA Initiative’s website <http://iniciativatpa.org/2012/english/>
14. As put by Fung and Kosack, “in the short route, citizens engage directly with those who provide public services, to press for the improvement of those services. In the long route, citizens use their political power – voting or advocacy, for example – to press policymakers and politicians to use their positions of oversight to make government services more efficient and effective.” Their recent review of 16 experimental case studies found that strategic approaches that rely on public sector allies have a better chance of success (Fung and Kosack 2013).
15. Translation from Mendoza (2013); see also the document presented by Secretary Mendoza: INTOSAI 2013, 6ff.
16. Reports are available at the TPA Initiative’s website <http://iniciativatpa.org/2012/english/>

English translations of some of the report titles include “Supreme Audit Institutions in Latin America. Report on Transparency, Participation and Accountability” (2011), “Audit Institutions in Latin America. Transparency, citizen participation and accountability indicators” (2013), “Information technologies and public oversight in Latin America. Contributions and best practices for strengthening Supreme Audit Institutions’ Websites” (2013), and “TPA good practices in Latin American SAIs” (which includes case studies from Argentina, Chile, Colombia, Costa Rica, Mexico, and Paraguay).
17. ACIJ. 2011. Supreme Audit Institutions in Latin America. Report on Transparency, Participation and Accountability. Buenos Aires: ACIJ.
18. See Chile’s General Comptroller Office, Comptroller and Citizen website (in Spanish)

<http://www.contraloria.cl/NewPortal2/portal2/ShowProperty/BEA%20Repository/Sitios/Ciudadano/Inicio>

19. See information on this action of the TPA Initiative (in Spanish)
<http://iniciativatpa.org/2012/designacion-de-nuevos-titulares-de-la-efs-de-el-salvador/>.
20. See information on the workshop at Paraguay's General Comptroller Office website (in Spanish)
<http://www.contraloria.gov.py/index.php/noticias/623-seminario-control-publico-y-participacion-ciudadana>
21. The Inter-American Convention Against Corruption emphasises the need for states to “create, maintain and strengthen . . . Oversight bodies with a view to implementing modern mechanisms for preventing, detecting, punishing and eradicating corrupt acts” (Organisation of American States 1996, art. 3.9). Similarly, the United Nations Convention against Corruption highlights the importance of developing a “system of accounting and auditing standards and related oversight” (United Nations 2004, art. 9.2(c)).
22. See note 5, *supra*, and related discussion of ISSAI 12, “Value and Benefits of SAIs—Making a Difference to the Life of Citizens.”
23. Since 2010, GIZ has been actively engaged in strengthening SAIs through the programme “Supporting the Latin American and the Caribbean Organisation of Supreme Audit Institutions”
<http://www.giz.de/en/worldwide/12723.html>

GIZ also has displayed a growing interest in the exchange of experiences with audit institutions in other regions (mainly AFROSAI and ASIAsAI).
24. See information on the Workshop on Environmental Audit (in Spanish)
<http://agnparticipacionciudadana.wordpress.com/2013/09/11/primer-taller-de-auditoria-ambiental/>.
25. Interview conducted for this publication (July 2013).

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