

**Side by Side with People:**  
**Korea's Experiences of *Participatory Auditing***

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## **Side by Side with People: Korea's Experiences on *Participatory Auditing***

The Board of Audit and Inspection of Korea (hereinafter referred to as BAI) has established cooperative relationship with the citizen in various dimensions. The BAI, for instance, takes advice, tips on fraud or waste of public fund, petitions and complaints, and audit requests from the citizens. The BAI also opens up all the reports through its website to the citizens. The fact that the BAI receives over ten thousand petitions or complaints from the citizens and the business annually well reflects the significance of this partnership. The BAI also receives about 200 audit requests per year from NGOs and citizens. This paper addresses three key issues associated with SAI's cooperation with citizens - values and benefits, potential risks and practical approaches to ensure the values and benefits while control the risks - based on the BAI's varied cooperation experiences.

### **1. Introduction to the BAI**

1.1 The BAI, established in 1963, is a highly respected public institution in Korea for its high standards for work ethics and professionalism, and it plays a unique role in the national accountability and control processes in terms of operational independence, audit capacity and audit scope. The BAI has several characteristics which have contributed to the successful development of citizens' engagements in public auditing. They are operational independence, comprehensive audit mandates, good working relationship with internal audit units in the public sector, and high expectation and trust from the citizens on the BAI's work. The BAI, unlike other SAIs, is mandated to inspect the performance of public institutions and their employees, and thereby contributing to establishing discipline in the public sector.

### **Operational independence**

1.2. Though the BAI belongs to the executive branch directly under the President, the BAI enjoys its complete independence in function by deciding what to audit as well as how to audit with its own authority. As its functions, status, and organization are explicitly stipulated by the Constitution, the independence and political neutrality of the BAI are strongly founded. Its independence in operations is also spelled out in its organic law, the Board of Audit and Inspection Act of 1963.

### **Comprehensive audit mandates**

1.3 The BAI's audit mandate is well specified in the BAI Act and the BAI may follow public money wherever it goes. The BAI Act defines those entities subject to the mandatory audit - central government, provincial and local government, local autonomous bodies, and the Bank of Korea. The Act expanded to entities subject to the discretionary audit which have received - directly or indirectly - grants or financial assistance from the mandatory audit entities. Currently, the BAI audits total 61,710 entities - 8,523 public entities, 22,985 local authorities, 1,371 mandatory and discretionary audit entities and others..

1.4 The BAI is also responsible for inspecting the performance of the public institutions and their employees. This inspection function aims at improving the operation and the quality of public services. BAI's audit and inspection mandates are supported by its comprehensive access rights to documents, property and people. The comprehensive audit scope and mandates enable the BAI to respond to the citizens' demands in a direct and timely manner, since it does not need to go through a very complex and time-taking process of citizens redress mechanisms.

### **Good working relationship with Internal Audit Units (IAUs)**

1.5 The BAI, as the Supreme Audit Institution (SAI) of Korea, has been responsible for supervising and overseeing the works of internal audit units in the public sector, which contributes to building a good working relationship between the BAI auditors and the internal auditors. This working relationship has been strengthened by the recent enactment of the Public Sector Internal Audit Act of 2010. The BAI's role, for instance, has been elaborated as a supervisor, a promoter and a partner of IAUs.

1.6 The BAI works in cooperation with IAUs to conduct audits, or commission them, instead, to perform certain audits. The BAI is working to strengthen the bilateral relationship with IAUs, by giving them the authority to examine complaints and grievances filed by citizens and to report the results to the BAI. The BAI has been able to better handle citizens' complaints and grievances as well as audit requests raised by citizens thanks to this cooperative relationship with IAUs.

### **High expectations and trust from citizens**

1.7 Incidents of corruption and mismanagement in the public sector, though occasional, have profound impact on the public confidence and trust in government. On the other

hand, citizens have vast confidence in and expectation for the BAI as a troubleshooter and see it as the last resort to get things right. Coupled with weak internal audit function due to its lack of independence and professionalism as well as deep-rooted paternalism in the public sector, citizens are requesting audits or placing complaints to the BAI rather than to the government itself, even if the audit requests or complaints may be better handled by internal auditors than the BAI.

## **2. Historical Perspective**

2.1 The Korean society has a long tradition of hearing people's voice as a way of preventing corruptive acts and protecting people's basic rights. For instance, Sinmungo – a big drum – was hung outside of the royal palace in early 15<sup>th</sup> century during the Chosun Dynasty in an effort to resolve people's complaints directly and stabilize their lives. By beating the drum, people suffering from injustice could voice their complaints. For a long time, Sinmungo had served as a channel for the government to listen to the people's complaints and solve them. Its tradition has been kept in many aspects of public administration.

### **Establishment of Civil Petition & Complaint Reception Center**

2.2 The BAI has developed close ties with the citizens ever since it was established in 1963. Citizens' involvement in the beginning, however, was confined to gathering information on fraud, misconduct, or abuse or power through citizens' complaints and petition. As the number of citizens' complaints increased rapidly, the BAI decided to set up *Civil Petition & Complaint Reception Center* in 1971 in order to handle them efficiently. During the 1990s, the BAI started soliciting more specific information from the target group, relying more on citizens or stakeholders to collect information on specific audit mission or audited agencies. This *open audit system* proved to be very effective in collecting more relevant information.

2.3 In 1993, a fraud hotline (#188) was established which was intended to provide citizens with more convenient means to report information concerning abuse of public funds or complaints on administrative actions. The 188 hotline served as a model for similar operations throughout the government in Korea. As the internet became such a popular communications medium in Korea, the BAI expanded the 188 hotline to the internet-based fraud net. In February 2004, the BAI began to receive complaints from

the business sector on the administration's inappropriate delays or refusals in handling permit and licensing applications.

2.4 The Korean society has undergone a rapid democratization along with the citizen empowerment since the late 1980s. The citizens became more active and involved with state decisions that would affect their daily lives and raised voices on state affairs. Citizens' demand for the more transparent and accountable government has been steadily increased.

2.5 The CSOs have acquired public trust by challenging the authorities, siding with the weak and the poor, and safeguarding long-term values such as environmental protection, particularly when democracy was not sufficiently mature. The CSOs are still considered one of the most trustworthy public entities in Korea according to the recent polls. With an active participation and support from the academic and research community, some leading CSOs are also well equipped with highly professional experts in various fields.

#### **Introduction of Audit Request for Public Interests (ARPI)**

2.6 In the meantime, the reform of the Local Autonomy Act and the Local Finance Act in 1988 triggered the shift of responsibilities towards the local governments from the central government, which was followed by direct election of local councils in 1991 and the popular election of governors and mayors in 1995. These steps also expedited the government reform to give more managerial freedom and discretion to public service delivery organizations. However, coupled with weak internal audit function in the public sector, these changes toward decentralization raised serious concerns over mismanagement and abuse of newly acquired authorities in the public entities which are in charge of service delivery.

2.7 Against this backdrop, the BAI introduced the *Audit Request for Public Interests* in 1996 pursuant to the BAI's internal regulations, under which CSOs whose membership exceeds 300 or a group of citizens over three hundred can make a request to the BAI to conduct an audit on specific issues for the sake of public interests. This audit request system is aimed at promoting public confidence in the government through people's participation in the BAI's audit works.

2.8 The BAI’s own decision to further develop cooperation with the citizens by allowing them to make an audit request was also helped by the facts that the CSOs have played an important role in Korea as a watchdog to government operations.

**Institutionalization of Citizen Audit Request (CAR)**

2.9 In 2002, six years after the BAI introduced the *Audit Request for Public Interests* for the first time based on the BAI regulation, the Anti-Corruption Act of 2002 laid down legal foundation for participatory audit under the title of *Citizen Audit Request*. The BAI decided to maintain both channels of audit requests from the citizens because ARPI is much broader than CAR in terms of eligibility of requesters, audit scope, and time limit for reporting an audit result. In order to avoid any confusion to the citizens, the BAI is currently working with the National Assembly and other related agencies to integrate these two channels into one.

Citizen Audit Request vs. Audit Request for Public Interests

|                                     | <b>Citizen Audit Request (CAR)</b>  | <b>Audit Request for Public Interests (ARPI)</b>  |
|-------------------------------------|---|---|
| Eligibility of audit                | over 300 citizens   | over 300 citizens/CSO /head of public entities /local councils  |
| Audit matters (subjects)            | illegal acts/corruption   | - illegal acts/corruption<br>- budget abuse<br>- mismanagement<br>- improvement<br>- public interests etc |
| Matters excluded from being audited | - matters under investigation/trial<br>- personal matters<br>-under the jurisdiction of local governments | - matters under investigation /trial<br>- personal matters  |

**3. BAI’s Participatory Audit System**

3.1 In order to support increasing demand for audit requests, the BAI has kept expanding its investigative capacity. In 1980, the BAI established, for the first time, a unit designated to investigate the petitions and complaints which were submitted to the BAI Reception Center. In 2006, Audit Requests Investigation Group (two divisions) was established, which later on expanded into the Audit Requests Investigation Bureau (three divisions, one regional office, and five regional centers) in 2009.

3.2 The BAI plans and conducts over 150 audits on the BAI's own initiative annually. In addition to this planned audits, the BAI carries out 20 to 30 audits out of 150 to 180 audit requests made by the citizens, CSOs, local councils or the heads of public entities which are subject to the BAI audit. The National Assembly, upon the approval at its plenary session, may also ask the BAI to conduct an audit on specific issues under the BAI's audit mandates. The BAI reports 5 to 13 mandated audits to the National Assembly annually. The BAI opened three regional Civil Petition & Complaint centers in Busan, Daejeon, and Gwangju in 2009 and two additional centers in Daegu and Suwon in 2013, to make services more accessible and to expedite processing time.

3.3 Compared with the planned audit, the participatory or requested audit is more narrowly-focused in scope and less complicated in contents. For a typical participatory audit, an audit team consists of two to five auditors who will complete the fieldwork in less than two weeks. A planned audit, on the other hand, involves far more audit resources: at least ten auditors are teamed up and the fieldwork usually takes longer than two weeks.

|                         | <b>Planned Audit</b> | <b>Requested Audit</b>           |
|-------------------------|----------------------|----------------------------------|
| Initiated by            | BAI                  | Requesters                       |
| Audit Scope             | Broad/complicated    | Specific/narrow/less complicated |
| Size of audit team      | Over 10 auditors     | 1-2 auditors                     |
| Duration of field works | Over 2 weeks         | 2-5 days                         |

#### **Who is qualified to request an audit?**

3.4 Unlike civil petition or complaints, the BAI restricts the qualifications of audit requesters. There are four qualifications: a group of three hundred citizens aged over 19, CSOs, local councils and heads of public entities which are subject to the BAI audit. In the case of a citizen group, all the signees should provide his or her resident identification number.



As the number of CSOs increases rapidly and their pursuing interests get diversified, it is stipulated that a CSO as a requester should be a non-profit and non-partisan organization which is composed of over 300 members. Whether the minimum requirement of 300 citizen is too restrictive or not is an open question.

3.5 The citizen audit request system gears more toward public interest rather than personal interest, aiming to audit illegal and unlawful behaviors of public officials, as well as to monitor budget wastage. The minimum number of audit requesters is set at 300 individuals, or a CSO composed of over 300 people, to prevent the abuse of the audit request system. This system also takes into consideration the limited number of auditors available, as it will not be possible to audit all cases requested, and also to reduce the burden faced by public entities of being excessively audited.

3.6 The heads of public entities shall request an audit in the case when it is considered difficult or inappropriate for its internal audit unit to handle the case or when there is no internal audit unit within the public entity.

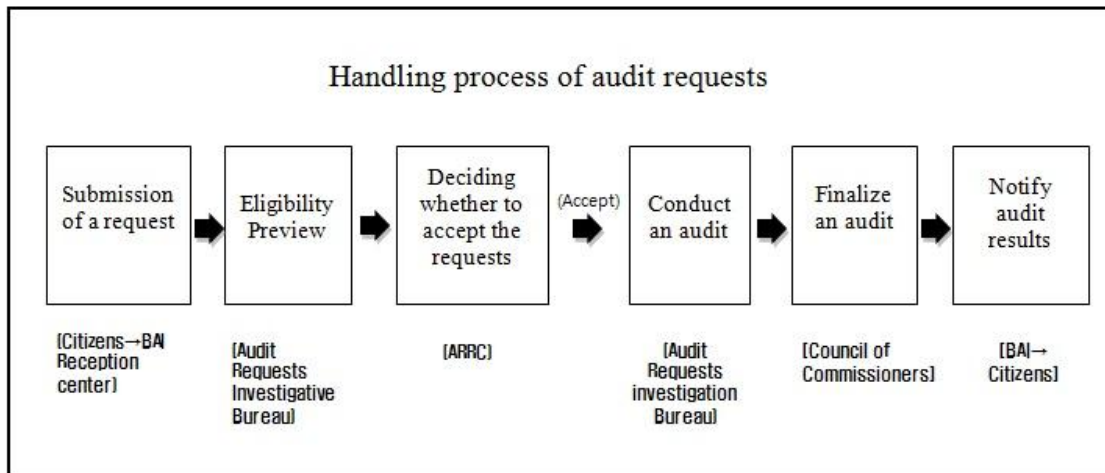
3.7 At the BAI, the citizen participation in the audit process is generally limited to the preliminary or planning stage of auditing. Citizens' participation in the field work or examination process is in principle not allowed, due to their lack of expertise in auditing and potential conflicts of interests. Following up the government responses to the BAI's audit recommendations would be another prospective area of citizen participation, though the BAI has not developed a cooperative follow-up system yet.

#### **What are the selection criteria?**

3.8 The first and the foremost selection criterion is whether the audit request pursues public interests or not. The BAI has also redefined the concept of public interests as "welfare of the general public and the whole society, not confined to certain groups or persons" since it is one of the key selection criteria. For instance, audit subjects may include matters pertaining to budget abuse in implementing main policies and projects; matters that delay policies or projects due to moral hazard of entities; matters that require improvement due to unreasonable national administrative affairs or institutions; matters that are deemed to seriously harm public interests due to a violation of law or corruptive behaviors of public servants. Local councils as a requester may request an audit on the matters strictly under its jurisdiction.

### What are the request procedures?

3.9 When an audit request is submitted to the BAI *Civil Petitions and Complaints Reception Center*, the request is forwarded to the Audit Requests Investigation Bureau. In case an in-person visit to the BAI is not possible, citizens can request an audit by mailing in an audit application and the supporting documents. As the system requires the signature of over 300 individuals, this service cannot be made available online.



3.10 The Bureau carefully examines the eligibility of the request and reports its preview result to the *Audit Request Review Committee (ARRC)* which decides whether to proceed with the received audits or not. Audit requests that are politically motivated or pursuing certain groups' own benefits are excluded from being audited. Any requests that do not have adequate evidence to support alleged misadministration or corruptions are dismissed in order to prevent limited audit resources to be wasted.

3.11 The Committee's final decision on the acceptance of audit request shall be notified to the requesters within 30 days of submission. In general, an audit case shall be assigned to one of the three divisions responsible for conducting examination within the Audit Requests Investigation Bureau but it may be assigned to other audit bureaus when the requested audit requires more expertise and resources due to its high complexity and broad scope. The BAI shall complete the requested audit within 180 days of the decision made by the Committee. As for the Citizen Audit Request based on the Anti-Corruption Act, the audit results shall be completed within 60 days of the Committee decision. The audit results shall be notified to the requesters within 10 days of the completion of the audit.

3.12 Once the request for audit has been accepted by the BAI and the audit is conducted, the audit results are released to the public via the BAI website. Only the requesters of the audit were notified as to whether or not the audit request had been accepted or not. In order to make the audit request process more transparent and accountable, the BAI plans to disclose the Committee decision through the BAI website starting the second half of 2014.

### **Who handles the audit requests at the BAI?**

3.13 The BAI set up the Audit Requests Investigation Bureau to handle exclusively audit requests and civil petitions and complaints. The Bureau is led by a Director-General who is supported by nine directors and it has about 120 staff members. The Bureau receives about 150 to 200 audit requests and over ten thousands petitions and complaints annually, and each audit request is carefully examined by experienced staff on its auditability as well as the eligibility as stipulated. Out of 120 staff members at the Bureau, 36 members are seconded from the central ministries, local governments or public institutions.

3.14 The Audit Request Review Committee is composed of seven members: three officials from the BAI and four external experts from outside. In order to ensure impartiality and objectivity, the external members have the majority of the Committee, which is also chaired by an external member. External experts are non-partisans who come from various backgrounds and fields of specialty – lawyers, professors, journalists, NGOs, etc. All the external members are commissioned by the BAI Chairman. The committee meets regularly once a month, and reviews eligibility of audit requests and decides on the acceptance by majority.

## **4. Values and Benefits of Participatory Auditing<sup>1</sup>**

### **Active citizen participation in auditing and enhanced participatory democracy**

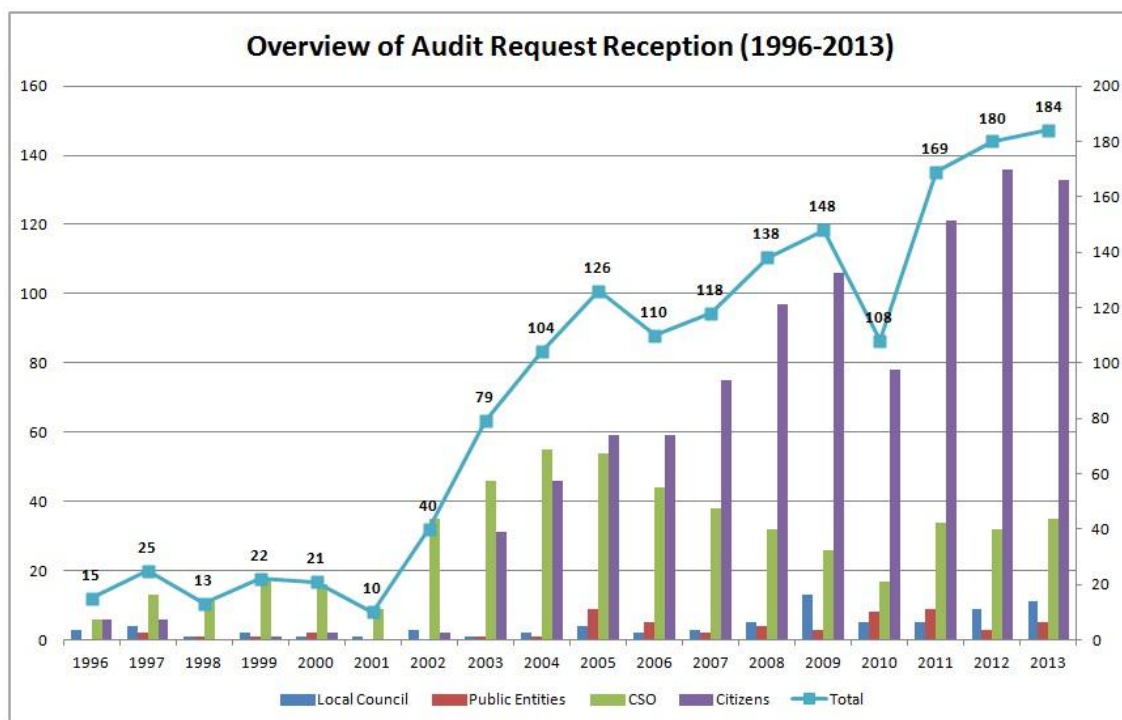
4.1 The graph below shows a rapidly increasing trend of audit requests over the 1996-2013 period. When the Audit Request for on Public Interests was first introduced in 1996, an average number of annual audit requests had been around 20 until 2001, but it has increased eight-fold since then, and for the last three years, it reached almost 180

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<sup>1</sup> The figures discussed in this section are based on the audit requests channeled through the Audit Request for Public Interests.

cases per year. It seems that the long-awaited Anti-Corruption Act of 2002 brought out great attention on the citizen engagement in public auditing. The increase in the number of audit requests reflects that the citizens and the CSOs consider the participatory audit as an important vehicle to improve the transparency and accountability in the public sector and contribute to enhancing participatory democracy.

Fig.1



Source: BAI

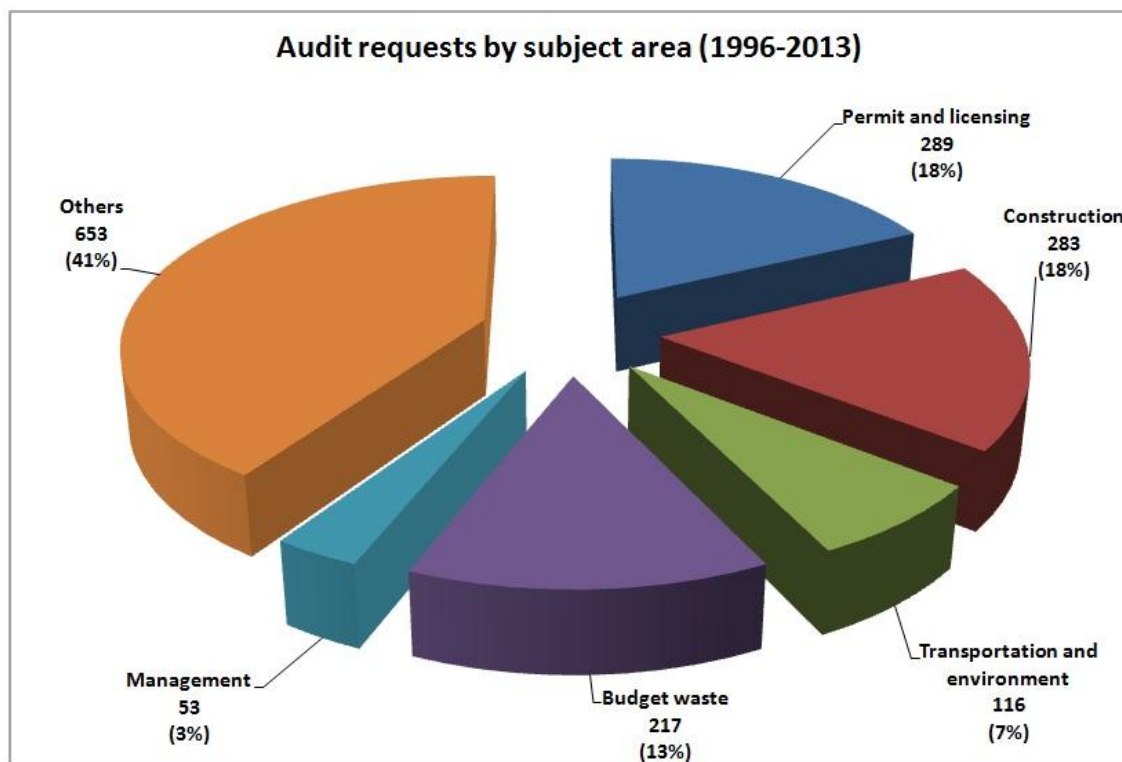
4.2 The Figure 1 above shows that the citizens are the most active requesters, accounting for 59.5 percent of total audit requests. Since there have been a number of mega-size redevelopment projects going on in the town areas throughout the country, those who consider themselves to be treated unfairly in the process group together and bring their cases to the BAI. Hence, citizens also recorded the lowest in acceptance rate, 28 percent, among the four categories of requesters. This implies that citizens have become more active in participating in public administrative affairs, and they tend to redress their grievances on mismanagement through the third party, the BAI. The CSOs account for 32.3 percent of total audit requests, second to the citizens. The acceptance rate for the CSOs is 40 percent, at least twelve percentage points higher than that of the

citizens. The CSOs are playing an important role as a shepherd of citizens and a watchdog of the government. Local councils, which have less power and narrower mandates than the National Assembly, have often requested audits to the BAI with a view to checking and overseeing the performance of the heads of local authorities.

### Meeting citizens' needs and redressing their grievances

4.3 As shown in the figure below, those areas to which citizens' livelihood are closely linked -- permits and licensing, construction (mostly redevelopment projects), transportation and environment -- account for 43 percent of total audit requests, which confirms the belief that priority areas of citizens are mostly requested. Through the participatory auditing process, the BAI serves as a troubleshooter of citizens' complaints and grievances. The most frequently seen categories therefore are permits, licensing, and construction which might be relatively more linked with private interests. On the other hand, those categories under transportation and environments, management, budget waste and others (inspection, public contract, and education) might be more closely related with public interests.

Fig.2



Source: BA

### **Cases of redressed citizen grievance**

- In Haman County, the local authority approved a new housing construction project, in which the number of the houses being built exceeded the capacity that the surface area of the land could accommodate. Concerned that the condition of the residential environment will be worsened as a result of the new project, the County residents requested the BAI to conduct an audit. As a result of the audit, the BAI delivered disciplinary measures to the County authorities that granted permission for violating regulations.
- Telephone users requested an audit against the telephone company as they had been subscribed to an expensive phone plan without their consent. The BAI found that there were more than 2 million cases of the same unauthorized subscriptions and *Korea Communications Commission*, the supervisory body, failed to take appropriate actions over citizens' repeated complaints as well as the illegal practice of the telephone company. The BAI warned KCC of its negligent supervision and the telephone company was fined. Requesters were fully refunded as a result of the audit.
- Applicants for public rental apartments requested an audit against *Korea Land & Housing Corporation* for charging excessive security deposit without the consents from the residents and failing to disclose construction cost to the public. The BAI found that the *LH Corporation* violated public housing regulations and the responsible officials were warned.

### **Improvement of public sector administration**

4.4 About 64 percent of the audit requests the BAI accepted to conduct an audit have resulted in material outcomes, justifying the requests. This indicates that the participatory auditing system underpinned by citizen participation and oversight function substantially contributes to enhancing transparency and impartiality of public institutions. The citizen engagement in public auditing employs a bottom-up approach, meaning that the citizens assist auditors by exposing those problems which are either in less visible areas or difficult to find. Those frequently requested subject areas such as permits and licensing, construction, and environment are high-risk areas themselves. With the help of active participation from the citizens, government officers now recognize that there is much higher chance of being checked by the BAI if they have done anything wrong. These restraining effects of overseeing the public sector through the eyes of citizens may outweigh the associated costs.

### **Cases of improving public sector administration**

- The Eumseong County authority decided to allow a debt guarantee to the developers of large-scale industrial complex that was being built. Concerned that the County authority might become bankrupt, the County residents requested that the BAI conduct an audit. The audit resulted in the BAI delivering disciplinary measure for the parties responsible for providing the debt guarantee.
- A civic group requested an audit against *Masan City Government* for giving inappropriate benefits to the contractor of the city's public water reclamation project. The BAI found that an excessive reimbursement was made to the contractor and recommended the city government to seek compensation for the losses and to discipline the responsible officials for their mismanagement.

## **5. Risks and Control Mechanisms**

5.1 There are several well-known risks associated with the practices of participatory auditing, such as hampering independence and/or political neutrality and inefficient use of limited audit resources in the low-priority areas. The question is whether these risks can be controlled within a reasonable cost.

### **Distorted purpose of audit requests**

5.2 Although the participatory auditing is gaining momentum as more citizens express their interests in government affairs, some of audit requests are tilted toward pursuing their own interests which may divert the very purpose of participatory auditing – protecting public interests of citizens.

5.3 In order to prevent and control distorted audit requests, the BAI has established various control measures – strengthening qualifications of requesters, defining 'public interests' in a rigorous way, and setting up an audit request review committee to screen the requests, etc. Firstly, in order to request an audit, citizens as a group should be composed of over 300. As a verification process, all the signees are required to provide his or her identification such as address, date of birth, contact information, etc. Secondly, the BAI has also redefined the concept of public interests as "welfare of the general public and the whole society, not confined to certain groups or persons" since it is one of the key selection criteria. The CSOs as a requester should be composed of over 300 members and should not pursue any particular interests in politics or their own benefits.

5.4 As the internet becomes more and more popular and people are more than willing to reveal their own opinions on any issues of their interests, it becomes much easier to form an online CSO or a group of netizens over three hundred to raise their voices on specific issues. This observation is supported by the fact that the number of registered CSOs soared from 3,236 in 2001 to 10,086 in 2011 in Korea. The BAI, therefore, strengthened its efforts to preview the eligibility of the requests by setting up the Audit Requests Investigation Bureau in 2009. The Audit Request Review Committee plays a pivotal role in reducing risks generated by participatory auditing. The Committee composed of internal officials and external experts shall decide whether to accept the received audit requests or not.

#### **Politically motivated audit requests**

5.5 The local councils and the heads of local governments tend to use the audit requests to attain their own political goals or agenda. Audit results could be used to attack or humiliate their political opponents. This can be seen from the fact that the audit requests made by local council tend to increase in the year prior to local election. For instance, the number of audit requests jumped to 13 in 2009 and 11 in 2013 respectively from the normal level of five requests during the no-election years. Some audit requests on national security and education in which there exist sharp differences in opinions among different parties are triggered by partisan reasons – using the audit request system to promote their views and gain support from the people.

5.6 In order to keep political neutrality and to meet the needs of local council, the heads of local government, as well as CSOs and citizens who have different political interests from each other, the BAI may accept the request partially after a thorough review of an audit request item by item. From this perspective, the Audit Request Review Committee chaired by an external expert is the key mechanism to provide an assurance to the requesters that the BAI's decision to accept or not to accept the audit request appears to be politically unbiased.

#### **Inefficient use of audit resources**

5.7 Since each and every audit request has to go through a thorough examination by BAI's experienced staff, it is important to have viable requests and maintain high acceptance rate. As noted before, with the emergence of online activists, the risk of wasting limited audit resources on matters of little or no public interests has been realized rapidly. The BAI, therefore, considers awarding various incentives to the requesters when their requests lead to material outcomes.



5.8 Another important issue is that the citizens' audit request, once established, will be extremely hard to pull it back even if there is a fundamental change in audit environment since it could be treated as one of the basic rights of the citizens. It would be the last thing for the top management of an SAI to face with such criticism as having inefficient interests to protect citizens' rights. This situation may result in inflexible resource allocation within an SAI, which in turn may cause inefficiency in the utilization of audit resources. Therefore, SAIs need to approach this issue more carefully and gradually than other resource allocation decisions.

## **6. Lessons Learned and Challenges**

6.1 The experiences of the BAI's participatory auditing show that the risks associated with the participatory auditing are manageable within a reasonable cost. The BAI was able to seize substantial benefits from the participatory auditing thanks to several factors as follows, though it does not necessarily imply that the BAI model works in every circumstance. Priorities in audit resource allocation, of course, may vary from one SAI to another by its respective mission, audit strategy and approach, as well as audit environment surrounding the SAI:

- Sound legal framework should be in place to ensure continued operation and resource inflows and to draw more attention from citizens;
- Continuous attention and support from the top management is necessary in order to help their auditors to get motivated;
- Synergy effects or economies of scope can be obtained by offering various but related participatory works. This integrated "one-stop" system can increase citizens' satisfaction by helping an SAI better respond to the citizens' demands;
- Enhanced access to the redress system through various online and off-line medium such as internet based fraud net, toll-free hot line system and civil petitions and complaints reception center may encourage more active participation from the citizens;
- Potential risks associated with citizen engagement should be proactively dealt with;
- Higher standards on ethics requirement for auditors could effectively avoid any attempt from requesters to seize private interests in lieu of public interests;
- Keeping good cooperative relations with local authorities and other service delivery organizations through their internal audit units could help expedite the whole process; and

- Well-staffed CSOs seeking public interests is a prerequisite for well-functioning of participatory auditing.

6.2 Despite several positive developments, the participatory auditing of the BAI is still evolving and the BAI still needs to respond to the following challenges:

- To promote citizen participation in public auditing while effectively precluding any attempts to pursue certain groups' own interests from being realized;
- To develop a participatory follow-up on audit results system in which the BAI cooperates with the citizen to monitor the implementation of audit recommendations;
- To integrate the legal basis for different types of participatory auditing initiatives; and
- Last but not least, to measure the values and benefits of participatory auditing in a reliable and rigorous way and to promote the values and benefits of participatory auditing.