



The World Bank



National Audit Office of Tanzania



### Workshop Outcome:

**Partnership Building:** A working relationship is now established between members from NAOT office, parliamentarians, CSOs and media representatives interested in working on participatory audit;

**2. Capacity development:** Enhanced knowledge and awareness about the entry points on citizen engagement in the audit process among all participants based on successful citizen engagement model in audit process from the Philippines, Argentina & India; tools for conducting performance audit such as Citizen report Cards

**3. Finding Local Solution:** Local challenges in designing and implementing various citizen engagement models in Tanzania has been identified;

**4. Action Plan:** Working draft of a comprehensive way forward plan has been developed by the multi-stakeholder working group to implement various participatory audit approaches and mechanisms in Tanzania.

## ADVANCING PUBLIC PARTICIPATION IN THE AUDIT PROCESS IN TANZANIA

25 and 26 August 2013



There is a growing consensus around the world about the importance to develop and test mechanisms and approaches for expanding transparency and accountability, and enhance citizen participation in public audit process. Given this conducive global context and the strong interest of the National Audit Office of Tanzania (NAOT) to collaborate with demand side actors, a multi stakeholder roundtable was convened on May 16, 2013 with the support of World Bank Institute (WBI), Africa Public Sector and Governance Unit (AFTP5) and World Bank Country Office in Tanzania.

The roundtable discussion was a key milestone to facilitate an initial constructive dialogue between the NAOT and civil society organizations, think tanks and media towards establishing effective building

*“The outcome of this workshop will have far reaching impact on the way audits will be conducted in the future. Let NAOT pioneer this concept and spread it to other institutions within the AFROSAI-E (African Organization of Supreme Audit Institutions in English-speaking countries) and beyond.”*

*Mr. Ludovick Utouh, Controller and Auditor General (CAG), Tanzania*

blocks for the creation of a multi-stakeholder collaborative platform that would ensure sustainable and structured public participation in audit process in Tanzania. Responding to a specific demand from the multi-stakeholder group, a workshop was organized in August 25-26, 2013, for targeted capacity building support and knowledge exchange between NAOT, CSOs and media representatives around challenges and opportunities for a more collaborative approach in the audit process in Tanzania. Below are the summary of the proceedings from the workshop:

### Key Highlights of the Discussion

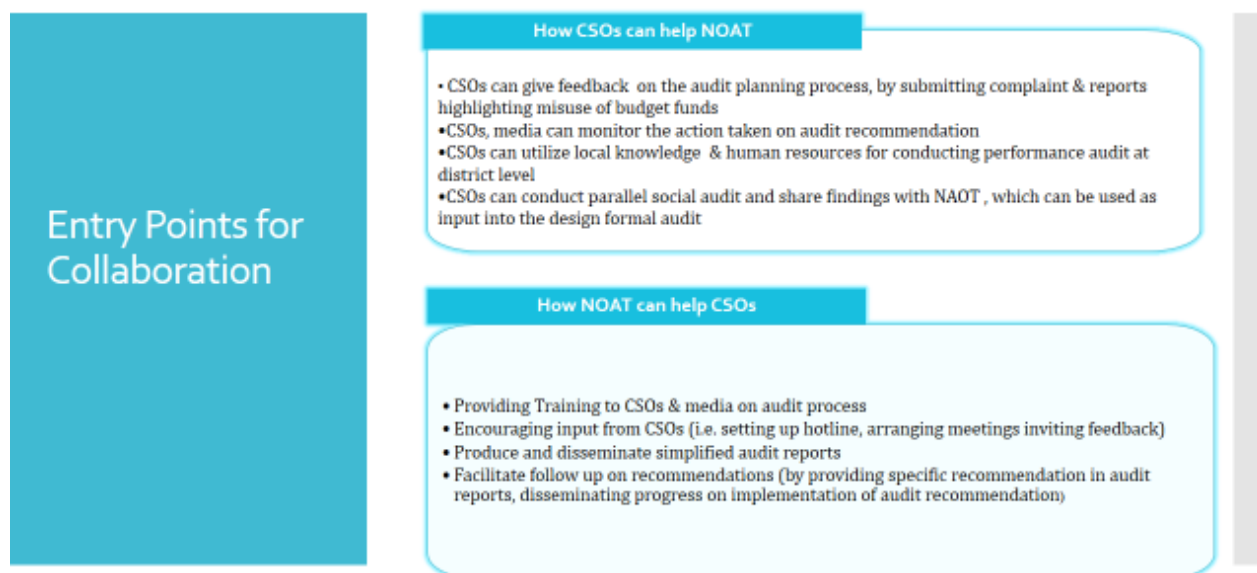
The following broad topics were discussed during the workshop 1) How to build partnership among NAOT and CSOs and media groups i.e. the strategic entry points 2) How has participatory audit been implemented in other parts of the world, and how can similar approaches be implemented in Tanzania 3) how to develop a strategy where CSOs and media can act as catalyst for action i.e. a roadmap.

### Understanding the concept of participatory audit

Participants were introduced to the concept of participatory audit. The term “participatory audit” can be explained as citizen’s groups’:

- ✓ Participation in audits planning;
- ✓ Participation in audit implementation, by means of joint audits;
- ✓ Participation in follow-up: involving citizens in monitoring compliance with audits’ recommendations; and
- ✓ Participation in dissemination of audit findings and recommendation.

**Identifying specific Entry Points** The following graphics highlights the strategic entry points that were identified by the participants.



*“To increase awareness that a vigilant and involved citizenry promotes greater accountability, special audit teams with both COA auditors and average citizens have been conducting value-for-money or performance audits of selected government programs.”*  
*Ma. Gracia Pulido-Tan, Chairperson, Commission of Audi (COA), Philippines*

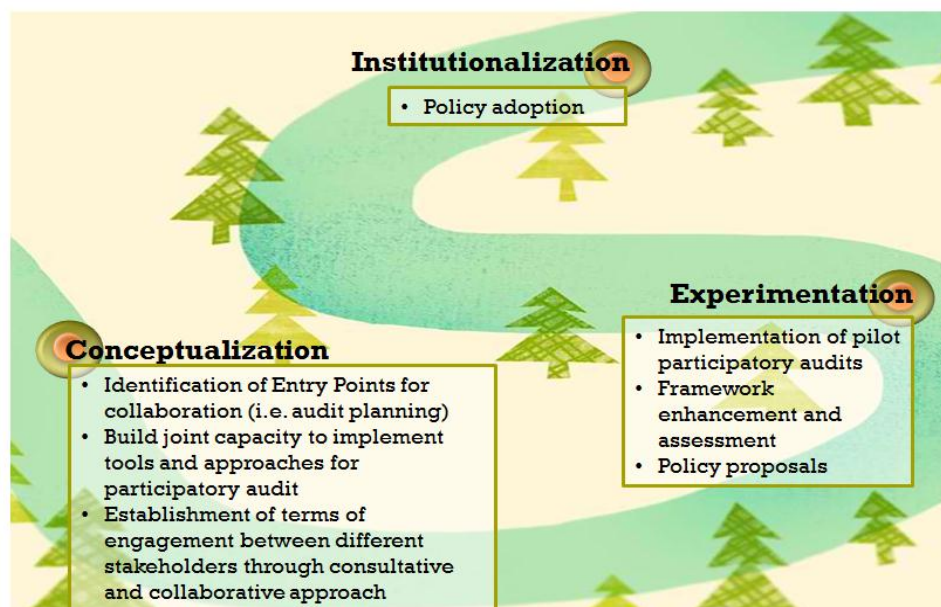
**Showcasing Successful citizen engagement model in audit process from around the world**  
Experts from Philippines, India and Argentina shared their insight and inspiration behind designing and implementing various participatory audit approaches and tools with their Tanzanian counterparts.

- 1) Ms. Gracia Pulido-Tan, Chairperson of the Commission on Audit (COA) in the Philippines, gave presentation on the new initiative of involving CSOs in Citizens' Participatory Audit. She explained the process of empanelment, contracting and capacity building of CSO partners by COA and their involvement in the audit process. Chairperson Tan's presentation can be accessed by clicking [here](#).
- 2) In her presentation on social audits in India, Ms Sowmya Kidambi, Director of the Society for Social Audits, shared her experience on how demand side stakeholders can participate in public audit, specifically "during the audit stage" by showcasing a successful example of Andhra Pradesh, India on how the state has established an independent and autonomous body under the name of Society for Social Audit, Accountability and Transparency (SSAAT) which is responsible for facilitating conduct of social audit by the rural poor . Ms. Kidambi's presentation can be assessed by clicking [here](#).
- 3) Mr. Renzo Lavin, Co-Director, Civil Association for Equality and Justice (ACIJ), explained the context and origin, methodology, results and impact of implementing participatory audit planning in Argentina. Mr. Lavin's presentation can be accessed by clicking [here](#).

During the workshop, tools such as Citizen Report Card (CRC) and Community Score Card (CSC) were presented by Fariji L. Mishael, M&E Specialist from the Tanzania Social Action Fund. The workshop also highlighted existing (but nascent) partnership between NOAT and CSO groups such as HakiElimu and Policy Forums.

The following roadmap came out as part of the discussion during various sessions

## Participatory Audit In Tanzania: Roadmap



## Next Steps

Towards the end of the workshop, WG (comprised of NAOT officials, member of parliamentary accounts committee and Local Authority Accounts Committee, CSOs and media representatives) prepared the following timeline to take this agenda forward in Tanzania.

### Timeline



*“As you know, Tanzania has adhered to the Open Government Partnership (OGP) initiative and transparency in public expenditure remains a prominent objective. This initiative is therefore very timely to enhance transparency in Public Financial Management system in Tanzania”*

*- Chiara Bronchi, Lead Public Sector Specialist, World Bank, Tanzania*

Members of the joint WBI team offered their support to implement the activities identified by the group including critical capacity and expert support in this new endeavor. That would also include South-South Knowledge exchange (through VCs) and capacity support, where new ideas and the nascent collaboration could be translated into concrete actions.