

Joint Audits with the Supreme Audit Institution in Colombia

The Joint Audits are a strategy of participatory fiscal control, through which civil society organizations with deep knowledge about the audited agency and the social, economic and/or environmental impact of their plans, programs and projects support the auditing process conducted by the Supreme Audit Institution (SAI), the *Contraloría General de la República (CGR)*. In this way, the social control actions carried out by CSOs articulate with the fiscal control processes conducted by the SAI to national and subnational entities.

Background

The SAI launched this initiative with a dual objective: first, to integrate the constitutional principle of civic engagement into the work of the SAI; and, second, to expand the SAI's fiscal control coverage, since the SAI is not able to cover the entirety of the entities it controls. Thus, the institution can receive CSOs inputs to add value to the auditing processes.

The initiative found a favorable environment since there were plenty of social control initiatives led by civil society organizations that had been making findings that demanded CGR's actions. At the same time, the 267 Decree Law (2000) organized the CGR and created the Delegate Comptroller for Citizen Participation, which allowed for fiscal control to be articulated with citizens. In effect, in 2004, the CGR started to materialize the integration of CSOs in the auditing process through legal mechanisms and the human resources needed to develop the Joint Audits.

The CGR and CSOs bring in their priorities and work to jointly establish integral monitoring mechanisms for fiscal control. State actors underline the concepts of fiscalization of resources, seeking to avoid patrimonial harm and crimes against the public administration, while civic actors work with concepts of accountability, promoting spaces for such exercises and demanding respect for the use of public funds and access to relevant information that allows to exercise the necessary control through using transparent, timely and updated public information. Hence, civic concepts and needs are being taken into account, which is creating added value in terms of trust in the national institutions.

Implementation

In 2003, the CGR received a grant from the Dutch government to support anti-corruption projects in Colombia, with a focus on strengthening civic engagement and social capital. The project was designed in two phases. During the first phase, public servants responsible for civic engagement and CSOs would be trained, setting the basis of an institutional culture in the CGR that welcomes participatory practices, specifically related to fiscal control with citizens' participation; while public interest CSOs build capacities in participation mechanisms and increase their knowledge of sectorial policies and of the structure of the institutions that craft them or execute them. The second phase would aim to strengthen and consolidate participatory fiscal control, through Citizens' Agendas and oversight of high impact projects.

The definition of viable civil society organizations to participate in the auditing process was broad: social, academic, professional organizations, as well as unions. The model is implemented in four stages that integrate the Auditing General Plan (PGA) and the Articulated Audits. These are:

1. **Outreach stage:** The CGR identifies CSOs with technical knowledge or that hold high impact information, in order to incorporate them in the control strategy. CSOs could request a particular audit that is not contemplated in the PGA. Formal outreach is preferred, and CSOs are encouraged to communicate their interest in writing. The Delegate Comptroller for Civic Engagement certifies the inclusion of the CSOs and the commitments and roles are established. Through these formal processes, the CGR can then verify the CSOs' existence, their work and seriousness to participate.
2. **Articulation stage:** Actors are articulated through the PGA, which is the CGR's internal planning mechanism to schedule the annual audits. The CGR and CSOs joint work starts by reviewing the PGA, including the audits initially contemplated, and the ones that have been requested by CSOs. The specific topics or cases upon which these two actors can work together are then agreed. After this, a

report is produced and delivered to the public agency audited, and based on the comments from the auditing teams, the agency drafts its improvement plans.

3. **Monitoring stage:** The improvement plan is monitored. CSOs are vital in this stage, since they have information and insights that allow them to exercise social control. However, CSOs may never substitute the auditing institution's functions. However, they do participate in establishing the focus of how the improvement plans will be monitored, as well as in the definition of future audits. Joint Audits establish criteria for action with clearly defined functions that lead to visible, transparent and effective processes. The auditing processes assign responsibilities for the SAI, but also for CSOs to monitor compliance with audit recommendations.
4. **Extension stage:** It is aimed at coordinating training programs between the CGR and CSOs, as well as articulated sectorial working groups to evaluate public policies, with the objective of increasing civic engagement in public policy evaluation; adding value by the CSOs to the studies carried out by the CGR; provide feedback to the CGR with knowledge by those directly impacted by state public policies; and disseminate and discuss the CGR's results with those CSOs whose work is related to the specific sector.

Critical issues and achievements

From 2006 to 2010, 120 Articulated Audits were carried out, from which 36 were at the central level, 84 at the de-concentrated level; and 25 with community action boards. For participating CSOs, the exercise has been based on the recognition of their past work and track record in specific sectors or topics. For instance, for Transparencia Colombia, the Transparency of Public Entities Index is recognized by the CGR as a rigorous tool that allows identifying corruption risks. In effect, this initiative that connects the state and civil society has contributed to create arenas of trust where the efforts of each actor are channeled towards the same objective.

Some of the challenges that have emerged have to do with the profile of organizations that qualify to participate. For example, including unions in this type of exercise proved to be somewhat problematic. Although the situation was solved, it became evident that the profile of participating CSOs needed to be adjusted, and a protocol that clearly sets the limits of CSOs participation needs to be established in order to avoid contaminating the audit with other interests that the audit itself that may eventually hurt the exercise and its results. Moreover, it has become clear that training related to fiscal control and articulation with civil society needs to be broadened, in order for CSOs to specialize in related topics, and so that public officials can incorporate citizens' vision in the auditing process.

Another challenge related to the CGR's participation policy is reaching the average citizen, and not solely specialized organizations.

Implementing partners

- Supreme Audit Institution (*Contraloría General de la República*)
- Civil Society Organizations, among them *Transparencia por Colombia*.

Website

<http://www.contraloria.gov.co/web/guest/participacion-ciudadana-estrategias-del-control-fiscal>

Additional resources

- Iniciativa TPA (2011): "Supreme Audit Institutions in Latin America. Report on Transparency, Participation and Accountability".
<http://iniciativatpa.files.wordpress.com/2010/10/tpa-in-sais-in-latin-america.pdf>
- Iniciativa TPA (2011): "Colombia. Auditorías Articuladas en la Contraloría General de la República".
<http://iniciativatpa.org/2012/wp-content/uploads/2010/09/Informe-Colombia.pdf>