

# Engaging CSOs for Audit Impact



**Welcome**


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# INTOSAI MANDATE

- Resolved in July 2011 at INTOSAI Symposium to promote effective practices of cooperation between SAIs and citizens to enhance public accountability.
- Standard for Performance Auditing, suggests to use: a) Focus groups, focal groups and reference groups techniques, b) Interview with beneficiary. These are other modalities for citizen Engagement in audit.
- IFPP 12 Value and Benefit to SAI Principle 6 suggests SAI should engage with stakeholders, recognizing their different roles, and consider their views, without compromising the SAI's independence.



# Evolution of CSO Engagement in Nepal (7 steps model)

**01**  SAI Nepal has adopted this concept since 2013 by organising round table conference with CSOs **Conceptualization**

**Formulation**

CSO Engagement Guideline formulated

 **02**

**03**



The 5 year strategic plan and AG's Action plan have been prepared which clearly reflect it.

**Mainstreaming**

**Institutionalization**

Steering committee and working committee were constituted involving the member of CSOs

 **04**

**05**



Capacity building to 266 CSO's representative

**Operationalization**

**Mobilization**

Each year substantial numbers of CSOs are engaged in auditing process

 **06**

**07**



MDTF support for revising CPA guidelines, mapping and mass level training, mobile apps development.

**Development**

# Areas for Engagement



Planning process- identifying key areas for performance audit and risk areas in financial/compliance audit (waste of resources, anomalies and irregularities)

Getting feedback and evidence on the use of resources.

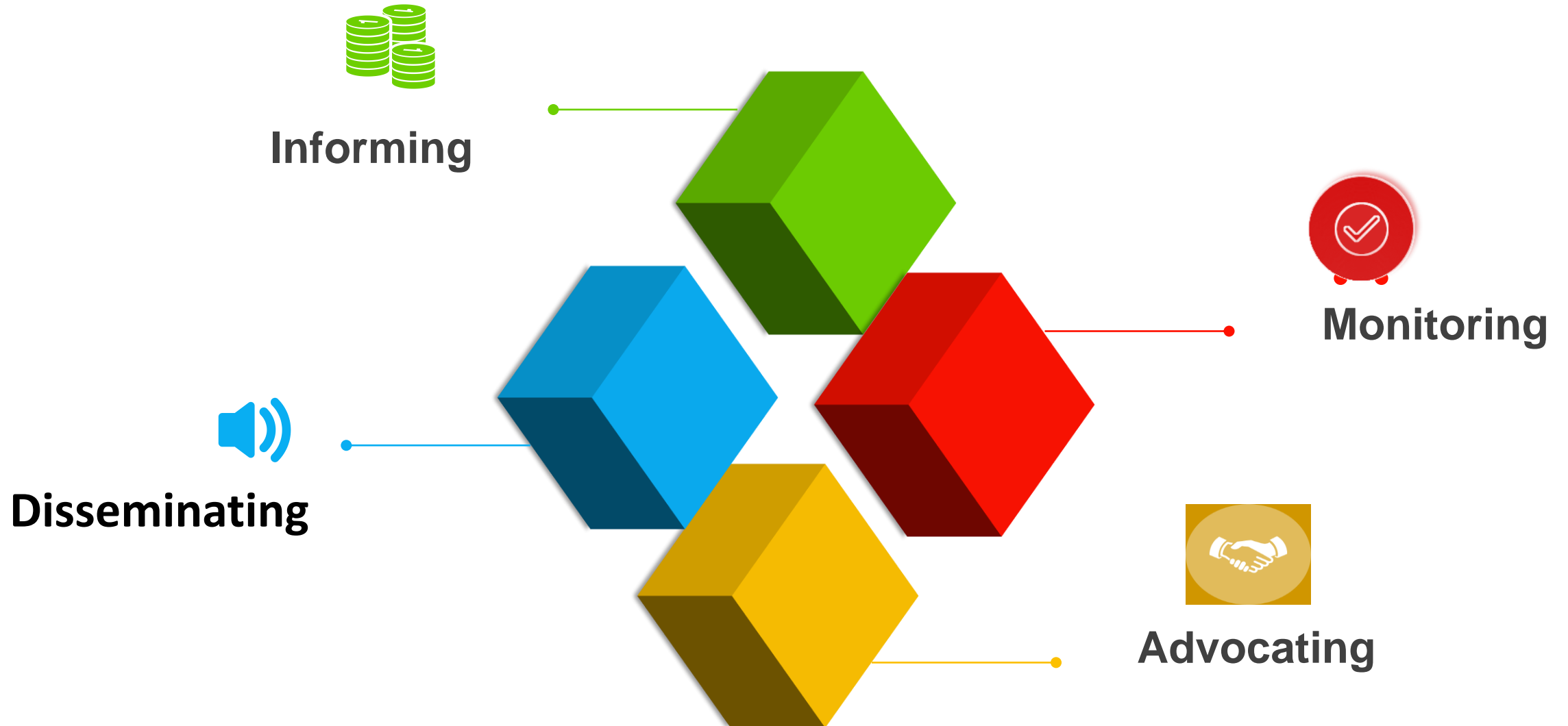
Receiving feedback in the impact of the program implemented or service delivered through FGD, interview and survey

Disseminating AG's report to large mass of people and creating awareness regarding resource management.

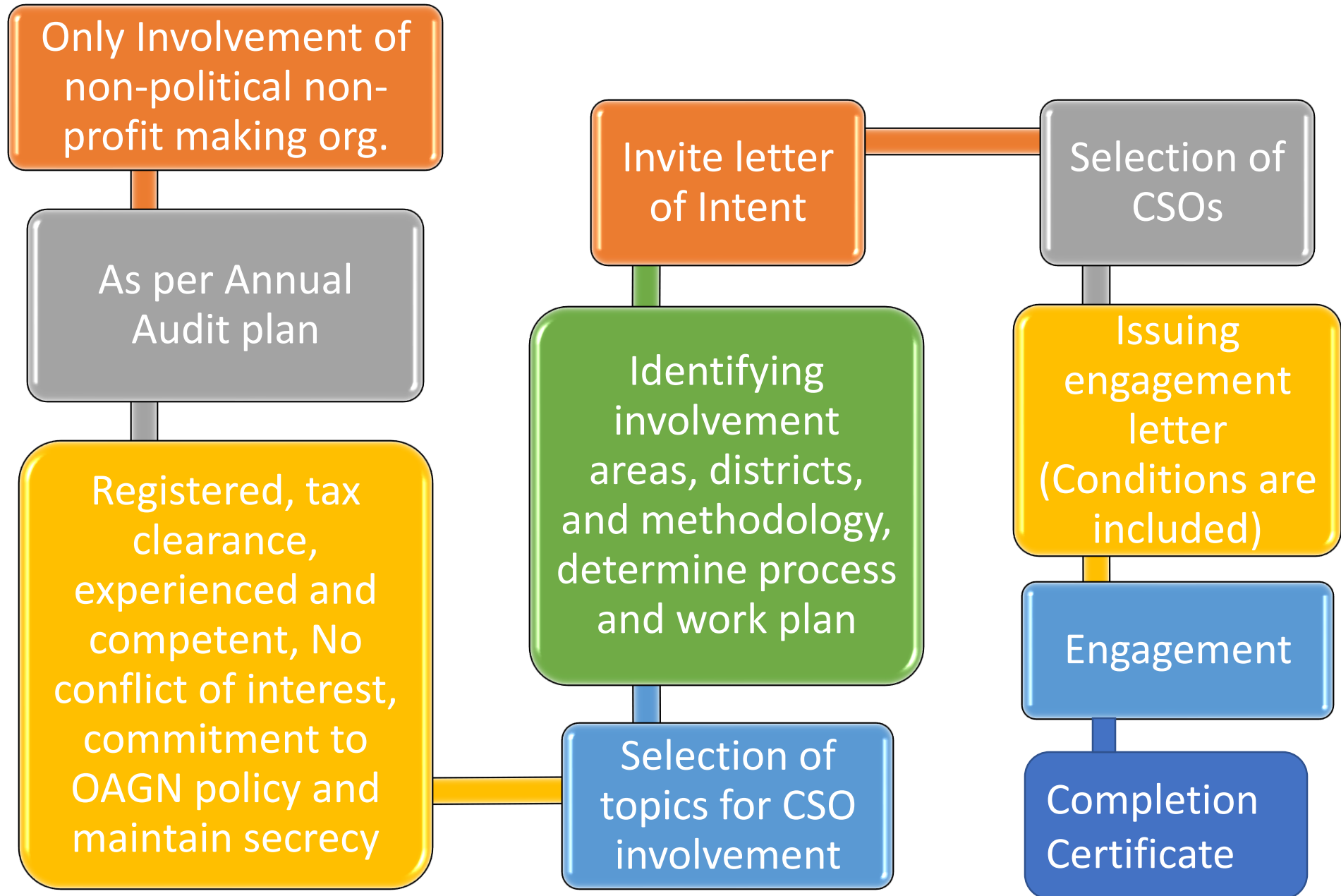
Translating or simplifying AG report's finding for general public.

Pleading to take action against the audit observations and monitor parliaments oversight on AG results.

# Role played by CSOs



# Methodology /How we do ?



# Impact through Collaboration

## USER'S COMMITTEE IN DEVELOPMENT PROJECT

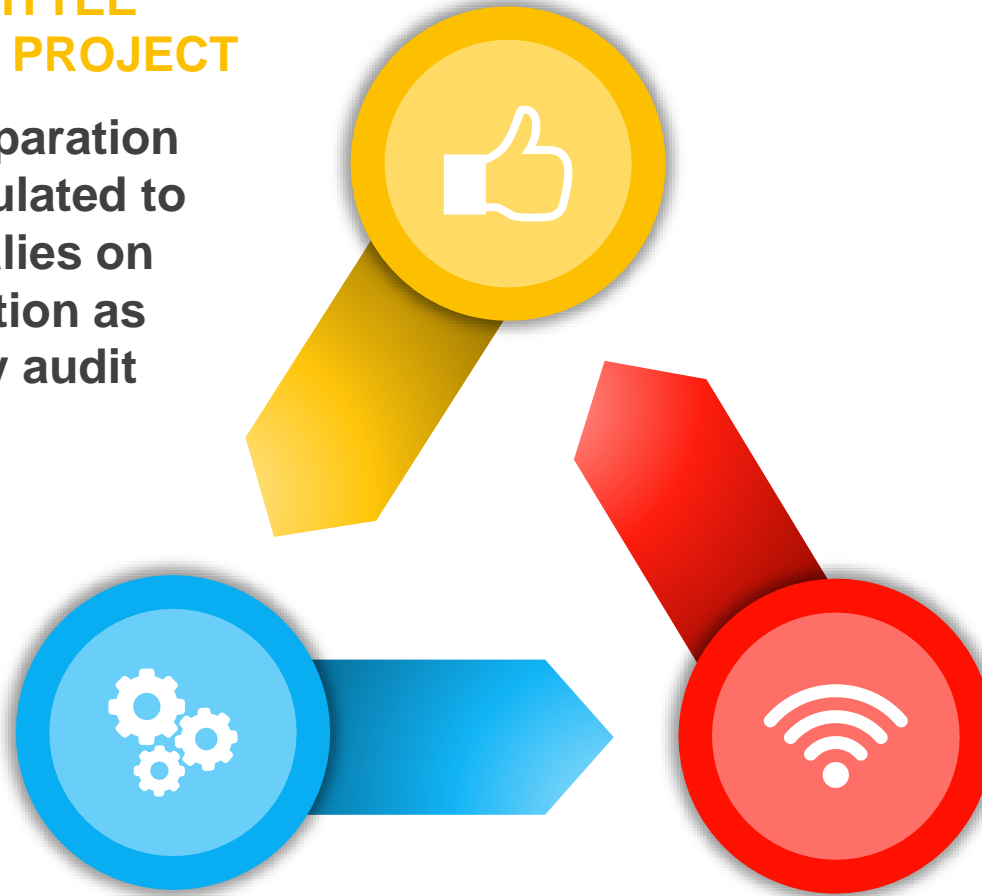
Guideline preparation initiated, circulated to avoid anomalies on UC mobilization as identified by audit

## GRANT DISTRIBUTION

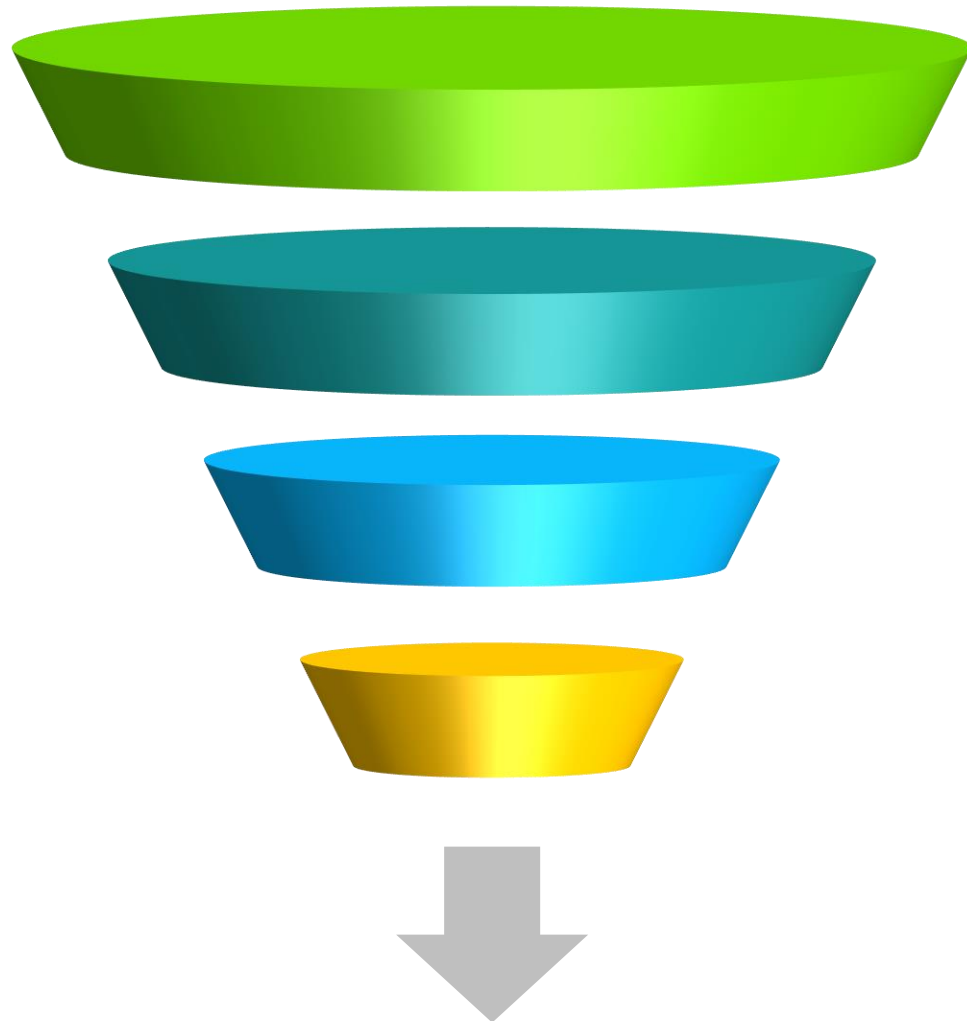
Reviewing the policy, implementing result based grant

## POLICY REFORM

Removal of Revenue exemptions has saved 60 million dollar per year



# Preconditions for the Success of CSO Engagement



- 1 Institutional credibility and competency of CSOs
- 2 Network of CSOs
- 3 Use of technology by the CSOs
- 4 Sustainability mechanism
- 5 Access to Information
- 6 No Vested Interest, Independency
- 7 Willingness from the leadership of the SAI and its Officials



# Next Steps



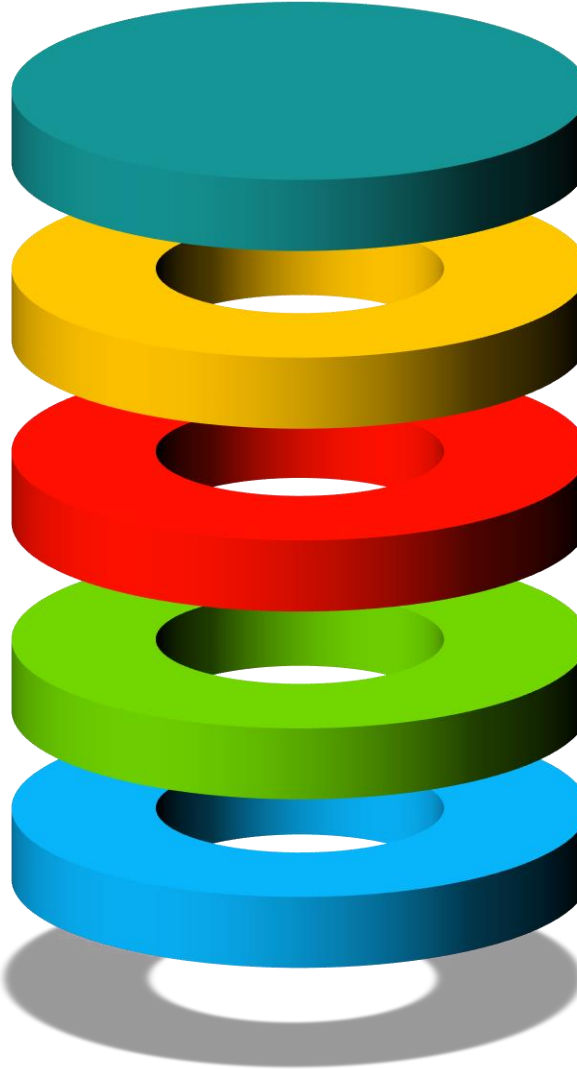
Use of technology ( mobile application, financial accountability tracker)



Sustainability with fund and long-term Partnership with specific CSOs



Webinar and using virtual mode of mobilizing CSOs and Citizens in the context of COVID 19



Network expansion or collation



Awareness, Mapping, Capacity building and engagement with CSOs



Avoid conflict of interest and maintain independency

**Auditors are not only barking dog  
but also the ferociously barking  
dog.**

**Thank you**