



# Citizen Participatory Audit in the Philippines

Enhancing Government Transparency  
and Accountability

November 24, 2020  
SAI Innovation Webinar

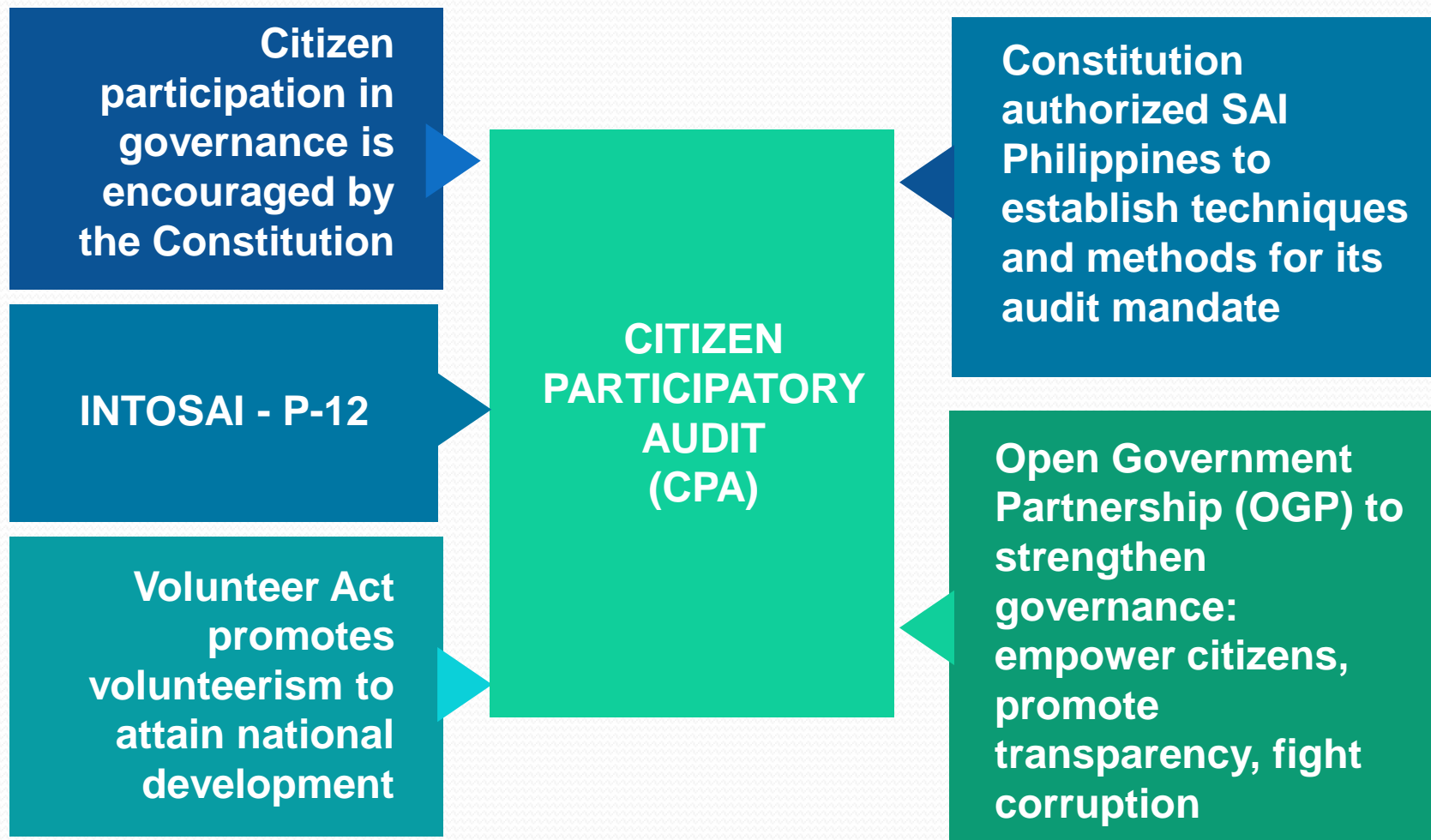


# Main Points of the Presentation:

1. Why innovate?
2. What is the  
Citizen Participatory Audit (CPA)?
3. What is the CPA Process?
4. What are the successes?
5. What were learned?



# WHY INNOVATE?



# What is the Citizen Participatory Audit (CPA)?



A mechanism for  
sharing of  
aspirations,  
goals, and  
objectives  
between the SAI  
and civil society





# CPA Dialogues



# What is the Citizen Participatory Audit (CPA)?



A mechanism for sharing of aspirations, goals, and objectives between the SAI and civil society

A technique in conducting audits with citizens as members of SAI's audit teams.





# KAMANAVA Flood Control Project



# What is the Citizen Participatory Audit (CPA)?

The background of the slide features a stylized landscape with rolling green hills. Three trees are positioned across the middle ground, each with a white trunk and a cloud-like canopy. The leftmost tree has a dark blue canopy, the middle tree has a medium blue canopy, and the rightmost tree has a light blue canopy. To the right of the trees, a small blue bus with white accents is driving on a path that follows the curve of the hills. The top of the slide is decorated with wavy blue lines.

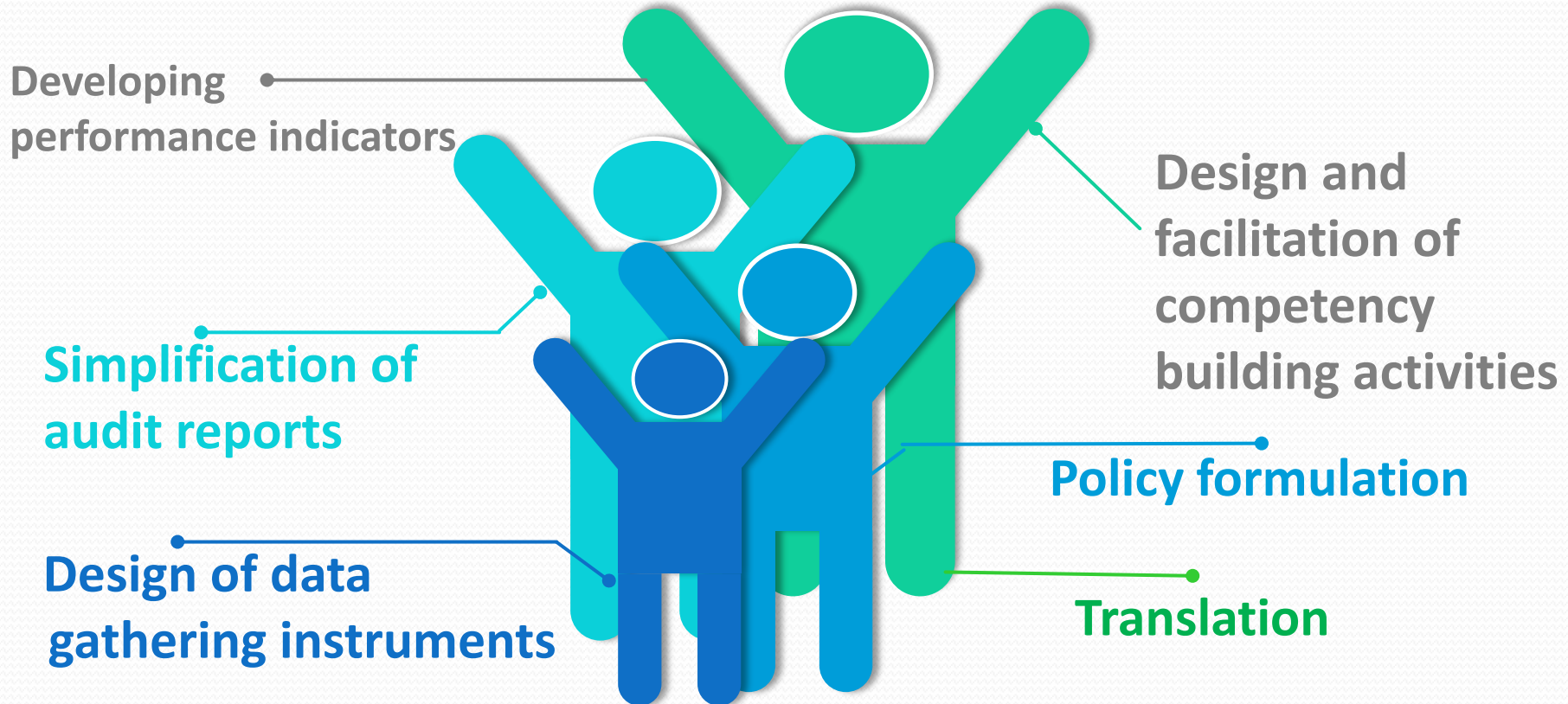
A mechanism for sharing of aspirations, goals, and objectives between the SAI and civil society

A technique in conducting audits with citizens as members of SAI's audit teams.

A technique for citizen/civil society partnership in other areas of the SAI's work



# Other Areas for COA- Citizen Partnership



# What is Citizen Participatory Audit (CPA)?

A mechanism for sharing of aspirations, goals, and objectives between the SAI and civil society

A technique in conducting audits with citizens as members of SAI's audit teams.

A technique for citizen/civil society partnership in other areas of the SAI's work

A strategy for reform to uphold the people's primordial right to a clean government and the prudent utilization of public resources, founded on the premise that public accountability can prosper only with a vigilant and involved citizenry,





**... after all, democracy  
is not just FOR the people;  
it is also BY the people.**

# CPA Process

1

## **Audit Design**

- The Audit Team meets to prepare the audit design/plan as basis for the preparation of materials for the Exploratory Meeting and Citizen Buy-in.

2

## **Exploratory Meeting and**

## **Citizen Buy-in**

Invited CSOs are briefed on what the CPA is, on the forthcoming audit engagement, and their participation -- to obtain their commitments to join the audit team or to assist in other ways such as designing survey questionnaires, facilitating FGDs, designing and acting as resource persons in capacity building activities.



# CPA Process

3

## Competency Building

Trainings are conducted for the audit teams and prospective citizen partners on the details of the audit topic, the audit scope, audit objectives, and audit activities.

4

## MOA Signing and Citizen-Partner Nomination and Authorization

- COA and CSO or citizen-partner sign the Memorandum of Agreement.
- The CSO-partner nominates the CSO members to the CPA Team.
- COA official with delegated authority from the COA Chairperson, authorizes the participation of the nominated Citizen-partner as members of the CPA team. Authorized citizen-partners sign the *conforme* portion of the authorization document.

# CPA Process

5

## CPA Team Planning

- The Audit Team composed of the Supervising Auditor, Audit Team Leader, and Audit Team Members (COA organic personnel and authorized citizens) develop the Audit Program, identifying specific duties and responsibilities of each individual. The Directors perform oversight supervision over the audit team.

6

## Audit Field Work

- The Audit Team implements the audit program to gather evidences to support audit findings, conclusions, and recommendations.

# CPA Process

7

## Data Analysis

Audit team analyzes data gathered in relation to the audit objectives and develops audit findings, conclusions, and recommendations.

8

## Audit Reporting

The Audit team presents the results of the audit in a written report with comments from the auditee obtained during an audit exit conference. The audit report is transmitted to the auditee and published in the COA's and the CPA Websites.

# CPA Process

9

## Monitoring of Implementation of Audit Recommendations

As part of his/her regular audit functions the COA auditor monitors the status of implementation of audit recommendations. The Citizen-partners may be asked to join the CPA team again to validate such implementation.



# WHAT ARE THE SUCCESSES?



## SAI Philippines institutionalized the CPA

- Policy Institutionalizing and Mainstreaming CPA in place
- CPA Budget in the SAI's national budget
- CPA Management Unit (Project Management Office) in place
- Included in Strategic Plan
- Included in Strategic Audit Planning Framework



Photo by ABS-CBN News.

# Open Government Partnership (OGP)

*Bright Spots Prize  
2013*

(Awarded in London)





***2017 Special Mention Award from the Jury***  
**Global Initiative for Fiscal Transparency (GIFT)**

# LESSONS LEARNED

- ❑ Don't bite more than you can chew
- ❑ Ensure sustainability
- ❑ Don't expect things to happen "overnight"
- ❑ Creativity is important





# THANK YOU!



<https://theculturetrip.com/asia/philippines/articles/how-the-jeepney-became-a-filipino-national-symbol/>

“Sakay na”  
(Hop on)