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***Asociación Civil por la Igualdad y la Justicia* Examines Legislative Audit Recommendations in Argentina**

The Civil Association for Equality and Justice (*Asociación Civil por la Igualdad y la Justicia*, or ACIJ) was founded in 2002 by a group of young professionals – including lawyers, social scientists, and economists – to demand transparency and accountability in public institutions and to advocate for pro-poor policies in Argentina. As part of its effort to combat corruption and increase transparency, ACIJ routinely analyzes audit reports and tracks the actions taken to implement recommendations made by public audit institutions. These include audit reports assessing royalties paid by the private sector to the government for hydrocarbon extraction, as well as procurements made by the government for the national airport.

During its investigations, ACIJ discovered evidence of serious deficiencies in the management of the agencies that execute these programs. However, the government took no action to rectify those problems or to implement the national audit institution’s recommendations.

ACIJ demanded that it be allowed to attend meetings organized by the legislative committee (*Comisión Mixta Revisora de Cuentas*, or CMRC) responsible for reviewing audit reports. (These meetings had traditionally been closed to the public.) CMRC staff not only denied ACIJ’s request, but told ACIJ that the committee *itself* did not meet to discuss the audit findings; instead, the committee secretary approved certain audit recommendations and then obtained signatures of consent from the other committee members. ACIJ filed a legal suit demanding that CMRC meetings be open to the public and obtained a favorable ruling.

ACIJ then filed a second suit demanding access to minutes of previous CMRC meetings. Once again, the court issued a ruling in favor of ACIJ and required that this information be made public.

The meeting reports were found to contain many irregularities. Seventeen of the 65 reports contained false information, including falsified meeting attendance records. ACIJ concluded that CMRC members were not truly interested in analyzing audit reports or demanding corrective action. ACIJ publicized its findings, which were reported in national newspapers, and this negative publicity spurred the CMRC to begin meeting regularly (and properly) to discuss audit reports.

ACIJ also issued a public report detailing the CMRC’s deficiencies. For example:

- CMRC members are drawn from political parties based on the composition of the Congress. This means that when the same party controls both the executive and Congress, most CMRC members are unlikely to enforce actions that undermine the executive.
- CMRC reports and resolutions for the entire legislature contain little useful information, which prevents legislators who may be interested in examining an issue from understanding it.
- The CMRC does not impose deadlines by which the executive is required to respond to audit findings.
- The CMRC does not have in place a system to effectively follow up on its audit recommendations and ensure that executive agencies take corrective action.

In a sign of increasing cooperation between ACIJ and Argentina's auditor general, ACIJ created a database of journalists and non-governmental organizations that have expressed interest in receiving the auditor general's monthly bulletin summarizing its main investigations. ACIJ and the auditor general also agreed to create a system whereby civil society organizations can propose topics for audits to be conducted.

This case was excerpted from Our Money, Our Responsibility: A Citizens' Guide to Monitoring Government Expenditure by Vivek Ramkumar (International Budget Partnership, 2008), available at www.internationalbudget.org.