Enhancing Accountability through Audits: 
Emerging Lessons from Collaborations Between Supreme Audit Institutions and Civil Society Organizations

Introduction

The Audit Accountability Initiative (AAI) brings together supreme audit institutions (SAIs) and civil society organizations (CSOs) in five countries to strengthen government responsiveness to audit recommendations through more effective communication and engagement on audit recommendations among accountability actors. In Argentina, Ghana, Nepal, Sierra Leone, and Tanzania, the national SAI and civil society actors are implementing coordinated efforts to secure remedial actions from governments in response to findings and recommendations contained in specific audit reports issued by the SAIs.

The International Budget Partnership (IBP) began this initiative after data from its Open Budget Survey revealed a paralysis in oversight systems that often prevents SAIs from achieving their overarching goals of protecting the public interest by improving the management of public funds. Audit reports are withheld from the public, hearings on audit findings take place behind closed doors and findings are not acted upon. While SAI independence is critical, SAI effectiveness ultimately depends on the quality and fluidity of the interaction with other actors of the overall accountability system.

The partners in this initiative recognize this interconnectedness. The five participating countries were selected based on the presence of well-functioning and independent SAIs and CSOs with the expertise to engage on issues raised by SAI audits. In addition to providing financial and technical support to its project partners, IBP is documenting the work undertaken in each country (more information can be found here and here). The learning events and documentation are helping partners learn from each other’s experiences and generating broader lessons on collective action on audits to enhance government responsiveness and accountability.

This note takes stock of the first 18 months of the implementation of the Audit Accountability Initiative. It draws an initial set of lessons that SAIs, CSOs, and development agencies can use to support improvements in public finance management by strengthening collaboration between SAIs and CSOs.
Partnering to tackle issues of public concern

Across the five countries, SAIs and CSOs selected a set of critical issues that were flagged in official audit reports issued by SAIs but that had not yet been addressed by governments.

- In Argentina, the Auditoría General de la Nación and the Asociacion Civil Por la Igualdad y la Justicia (ACIJ) are focusing on underperforming government programs to prevent, diagnose, and treat 1.5 million people affected by Chagas—a tropical parasitic disease.

- In Ghana, the Audit Service and SEND Ghana are addressing accountability and coordination challenges in the national school feeding program serving 2.6 million pupils.

- In Nepal, the Office of the Auditor General and Freedom Forum are partnering to strengthen the management of local development funds that support infrastructure projects, such as road, water supply and sewerage works.

- In Sierra Leone, the Audit Service and the Budget Advocacy Network are coordinating their efforts to ensure proper water, sanitation and hygiene (WASH) facilities in schools across the country.

- In Tanzania, a coalition of civil society organizations led by the Wajibu Institute is collaborating with the National Audit Office to push for the rehabilitation of dilapidated school infrastructure that has left 4 million children without proper classrooms.

Emerging lessons from the initiative

Even as SAIs and CSOs continue to implement their activities in the five countries to secure remedial actions from governments on matters raised in audit reports, several lessons are already emerging on how such collaborations can catalyze reforms.

**Lesson 1: SAIs and CSOs can successfully collaborate and achieve results**

The Audit Accountability Initiative was created to test the hypothesis that stronger and more strategic engagement between SAIs and CSOs can prompt action on audit findings that were previously ignored by government. The initiative is already showing promising results that confirm this hypothesis.

- In Argentina, the new administration has acknowledged the issue of underfunding and underspending on Chagas prevention, diagnosis and treatment captured in two audit reports. The latest national budget commits the highest allocation for tackling Chagas in the last ten years. Following Minister Ginés González García declaration of his ministry’s “political commitment to revitalize strategies to address Chagas”, the government organized a series of webinars and the dissemination of information on Chagas to
demystify the disease and a participatory process of regulation that will govern the management of Chagas.

• In Nepal, the national procurement office has for the first time ever issued a draft unified guideline for user committees tasked with managing local development funds. The new guidelines replace the ad hoc rules that were previously used by local committees to manage local development funds and is expected to reduce mismanagement and corruption in the use of these funds. The guideline was developed after detailed consultations with IBP’s project partners and creates procedures and controls to ensure the accountability and sustainability of infrastructure projects.

• In Sierra Leone, the education ministry has issued draft guidelines on the use of school fees. The new guidelines specify that the budgets cover a range of services, including WASH services. The Budget Advocacy Network and civil society partners are pointing to these new guidelines as they are petitioning the education ministry to earmark WASH budgets for schools.

In Ghana and Tanzania, the initiative partners have laid the groundwork for sound collaboration with each other and with government, in ways that go well beyond the initial, limited areas of cooperation. In Ghana, even as it continues to focus on the audit report detailing problems in the national school feeding program, SEND Ghana is in court with other CSOs calling for the independence of the Auditor General.

In Tanzania, the coalition of CSOs partnering in the initiative has developed a solid relationship with the SAI and is planning to profile the findings from the audit report on the state of school infrastructure in the country, including engagement in the upcoming review of the national education strategy. In an important new development, the SAI is also inviting CSOs to suggest topics and government programs that the SAI can audit.

Lesson 2: Key methods for achieving results are becoming clearer

The gains that are being achieved by the Audit Accountability Initiative result from various factors, several of which cut across the initiative countries. Four of these overlapping factors are described below.

i. **CSOs have popularized audit findings and expanded analyses in new directions:** Audit reports are not always sufficient to convince stakeholders to institute reforms. In the Audit Accountability Initiative, CSOs have published additional reports and materials to bring greater attention to the recommendations and help make the case for reforms.

• In Argentina, ACIJ produced policy briefs and budget analysis reports on Chagas ahead of the 2020 and 2021 budget deliberations, and shared their analyses with the new ministry of health authorities and legislators.
• In Sierra Leone, the Budget Advocacy Network has produced and shared a scorecard based on data published by the SAI and education ministry. These scorecards provide technical data on school performance in ways that are accessible to a popular audience.
• SEND Ghana is currently conducting research on the contracting of caterers for the school feeding program to assess compliance with procurement standards.

ii. **CSOs and SAIs have implemented complementary outreach efforts:** Initiative partners have not simply waited for formal oversight processes to run their course. Instead, CSOs and SAIs have worked collaboratively to engage different stakeholders in government and to conduct complementary outreach efforts.

• In Argentina, the SAI sent its report to the Mixed Review and Children’s Commission while the CSO partner (ACIJ) cultivated individual members on the Commission to encourage them to review spending on Chagas.
• In Nepal, the SAI and CSO partner have jointly engaged various parliamentary committees, political parties, and the national procurement agency. These interventions helped ensure that the national procurement agency took both the SAI’s and civil society inputs into account when it developed a unified guideline on the management of local development funds.
• In Sierra Leone, the Budget Advocacy Network is leveraging their memorandum of understanding with the national legislature to engage parliamentarians on WASH services and ensure they address them in their oversight role.

iii. **CSOs have helped build grassroots support for reform measures:** In most of the initiative countries, CSOs are working with broader networks of civic actors to generate bottom-up pressure on governments to demand that they address audit recommendations.

• In Argentina, ACIJ is working with doctors, lawyers, patients, and their families to push the government to do more to address Chagas disease.
• In Ghana, a coalition of CSOs, including IBP’s project partner, consulted more than 400 representatives from civil society, traditional authorities, women and adolescent girls, people with disabilities, and opinion leaders on their social sector priorities. These consultations led to the inclusion of the school feeding program as a priority issue in the citizen manifestos presented to political parties ahead of the upcoming national elections.
• In Nepal, the SAI and Freedom Forum have jointly developed a podcast to educate the broader public on the issues covered in SAI audits.
• In Sierra Leone, the Budget Advocacy Network is engaging existing WASH and education networks, school management committees, and parent-teacher associations on WASH reforms.
iv. **CSOs and SAIs have leveraged media opportunities to bring attention to audit findings and recommendations:** Initiative partners are actively engaging the traditional media, including through training events, and using social media to disseminate key messages to broader audiences.

- In Argentina, ACIJ has used social media extensively, and organized public events and campaigns around the budget deliberations. They have developed a campaign and educational programs to shape a more informed and positive narrative of people living with Chagas and empower affected communities to access their rights.
- In Nepal, the SAI and Freedom Forum trained a network of journalists to analyze audit reports and to use audit findings in their investigative reporting. These journalists are receiving ongoing capacity-building support from the SAI and Freedom Forum on audit issues.
- In Ghana and Sierra Leone, the two lead CSO partners, SEND Ghana and the Budget Advocacy Network, are using a variety of radio, print and social media to cover the findings and recommendations contained in relevant audit reports.

**Lesson 3: Implications for scale and sustainability**

In the environments that currently exist in the initiative countries as well as in many other countries, SAIs are confronting massive accountability deficits. A key finding from the Audit Accountability Initiative is that, too often, the obstacles faced by SAIs are exacerbated due to the fact that oversight systems and processes do not enable them to be effective advocates for their own audit findings and recommendations.

Against this backdrop, while it may appear somewhat controversial, to be successful in promoting public interest through their audits, SAIs may need to become more activist-oriented while conducting their duties. The Audit Accountability initiative is demonstrating how in a variety of contexts, CSOs can help fill gaps in the oversight environment and work collaboratively with SAIs to secure reforms based on SAI audits. These partnerships need to be scaled up and sustained and more work should be done to support the development of such partnerships in additional countries.

Further, because partnerships with CSOs may not be possible in all countries or may be difficult to establish to support some specific SAI workplans, SAIs will need to adopt a strategic approach to expand the impact achieved from their audits. There can be greater focus on strengthening engagement with legislatures, the executive, affected communities and media, as well as those calling for accountability more broadly.

Ultimately, a combination of strategic engagements and processes will help SAIs become more effective in upholding accountability and promoting public interest.