Citizen Participation in Latin America's Supreme Audit Institutions: Progress or Impasse?

Marcos Mendiburu

Controla Tu Gobierno
Herramientas para el control social
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Marcos Mendiburu is a consultant on issues of transparency, accountability, and open government. He has worked with numerous civil society organizations, foundations, governments, and international organizations. In 2018 and 2019, he coordinated the virtual course on strategies for citizen participation and Supreme Audit Institutions, co-sponsored by the Citizen Participation Commission (CPC) of the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) and the Civil Association for Equality and Justice (ACIJ) from Argentina. Previously, Marcos worked for 16 years in the World Bank as Senior Governance Specialist.

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Acronyms

AGN	Auditoría General de la Nación (de Argentina) [Argentina's National Audit Office]
ASF	Auditoría Superior de la Federación (de México) [Mexico's National Audit Office]
CDPC	Contraloría Delegada para la Participación Ciudadana (de la CGR de Colombia) [Delegate Comptroller for Citizen Participation (of Colombia's CGR)]
CGR	Contraloría General de la República [General Comptroller Office]
COSOC	Consejo de Asociaciones de Sociedad Civil (de la CGR de Chile) [Council of Civil Society Associations (of Chile's CGR)]
CPC	Comisión de Participación Ciudadana (de la OLACEFS) [Citizen Participation Commission (of the OLACEFS)]
CTPBG	Comisión Técnica de Prácticas de Buena Gobernanza (de la OLACEFS) [Technical Commission on Good Governance Practices (of the OLACEFS)]
EFS or SAI	Entidad(es) Fiscalizadora(s) Superior(es) [Supreme Audit Institution(s)]
IDIGI-EFS	Índice de Disponibilidad de Información a la Ciudadanía sobre la Gestión Institucional de las Entidades Fiscalizadoras Superiores [Index of Availability of Information to Citizens on the Institutional Management of Supreme Audit Institutions]
MCC	Monitores Ciudadanos de Control (programa de la CGR de Perú) [Citizen Monitors (Peru's CGR program)]
OGF	Observatorio de Gasto Fiscal (Fundación de Chile) [Fiscal Observatory Foundation (Chilean Foundation)]
OGP	Open Government Partnership [Alianza para el Gobierno Abierto]
OLACEFS	Organización Latinoamericana y del Caribe de Entidades Fiscalizadoras Superiores [Organization of Latin American and Caribbean Supreme Audit Institutions]
CSOs:	Organizaciones de la Sociedad Civil [Civil Society Organizations]
PEI	Plan Estratégico Institucional [Institutional Strategic Plan]
PP	Planificación Participativa (de la AGN de Argentina) [Participatory Planning (of Argentina's AGN)]
PVCP	Plan de Vigilancia y Control Fiscal (de la CGR de Colombia) [Fiscal Oversight and Control Plan (of Colombia's CGR)]
SCFP	Sistema de Control Fiscal Participativo [Participatory Fiscal Oversight System]
SIPAR	Sistema de Información para la Participación Ciudadana [Information System for Citizen Participation]
TCU	Tribunal de Cuentas de la Unión (de Brasil) [Federal Court of Accounts (of Brazil)]
TPA	Transparencia, Participación y Accountability (Iniciativa coordinada por ACIJ de Argentina) [Transparency, Participation and Accountability (Initiative by Argentina´s ACIJ)]
TSC	Tribunal Superior de Cuentas (de Honduras) [Superior Court of Accounts (of Honduras)]

Preface
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The report that follows is a timely exploration of citizen participation and Supreme Audit Institutions (SAIs) across Latin America. This is a particularly important topic given the accountability challenges that exist in countries across the globe, including those posed by the need for robust government responses to the current COVID-19 crisis. Furthermore, citizen mobilization around accountability issues has increased over the past decade. Clearly citizens are demanding that governments be accountable for addressing the pressing needs for public services and to meaning-fully combat corruption. Yet in failing to find receptive institutional channels, citizens may instead take to the street. Citizen collaboration with state accountability mechanisms could be an important route to channel citizen energy towards meaningful oversight. However, in this report, Marcos Mediburu finds that despite two decades of experi-mentation with citizen participation by SAIs in Latin America, the practices are not living up to their full potential, and certainly not to the scale of the need, given the accountability challenges faced by not only countries in the region, but around the world.

Strengthening citizen engagement is not the only challenge SAIs face. Too often, even technically sound audits produced by independent and competent SAIs do not result in action by government to address the issues raised. Parliaments may not take up the audits, or if they do, they may not enforce meaningful action. Findings of misman-agement, waste or corruption could potentially implicate politically well-connected actors, both inside and outside government. Thus, it is not surprising there would be resistance to holding them to account, which could embarrass the government and even shut down what might be lucrative opportunities for enrichment. Of course, not every audit finding is about corruption, some may point to challenges faced in delivering complex public programs. In these cases, even if audits point to the right solution, these may be difficult to put into practice. Both a political economy lens, who stands to lose from audit findings being acted upon, and a practical lens of the challenges of implementing audit rec-ommendations, may point to barriers to meaningful uptake.

In the face of these challenges, SAIs could enhance their effectiveness by becoming more strategic.[1] Audits could be more holistic to grapple with the multiple causes of public sector inefficiencies or corruption. This more nuanced un-derstanding of the causes of issues uncovered by audits must be matched by strategic and realistic recommendations that reflect how public sectors problems get solved, both in terms of the political challenges and the technical ones. Finally, SAIs should continue to take strategic action to preserve their true independence in the face of what is often continued attempts to influence them by powerful actors.

However, even the most strategic and independent SAIs need allies to address systemic public accountability gaps. Cases of successful impact of audit recommendations suggest it is often through media coverage and public outcry that action is taken. In other cases, CSOs may take up the audit recommendations and integrate them into broader accountability strategies. In either case, SAI findings and recommendations need to be informed by the nature of the causes of public sector problems, and point towards systemic solutions, acknowledging that often the political condi-tions to meaningfully advance them may not be in place. Strategic engagement with other accountability actors can improve the chances that audits play a central role in securing meaningful reform.

Taking a step back to see the bigger picture, it is becoming clear that governments around the world are at a critical juncture. As noted, democracy is continuing to erode in countries across the globe, with threats to citizens' individual freedoms and restrictions on civic organizations. At the same time inequality is high and rising in many contexts, and the climate crisis looms, threatening the most vulnerable especially. Frustration with governments (democratic or not) failing to address widely felt needs, alongside cases of corruption or other scandals, has caused citizens to take to the streets or to digital spaces in unprecedented numbers, forcing government action and even toppling corrupt regimes. Yet often meaningful solutions to the issues citizens are mobilizing around do not materialize and the root causes of impunity remain untouched.[2]

Of course, at the moment, these medium-term trends are overshadowed by the COVID-19 emergency, an unprec-edented global health and economic crisis that has threatened the lives and livelihoods of billions of people around the world. Faced with this crisis, governments in the north and south have taken action, both to seek to protect their populations from the virus and, given the economic harm often necessary to prevent the spread of the virus, to pro-vide social protection programs. Government responses to COVID-19 have been diverse, from public health interven-tions to cash transfers or social protection programs. While governments have repurposed or expanded some existing programs or services, new programs and funds have been created as well. Looking forward, 'building back better', an increasingly common refrain, will require significant government investment, for example, to strengthen health infra-structure for what seems like an inevitable next outbreak.

Effective response by governments are necessary to save lives and prevent families from poverty and hardship in the short term, and hold the key to coming out the other side of this crisis with strengthened social safety nets, health systems, and other public services. However, given the accountability challenges outlined above, it is equally likely that funds meant to strengthen public health infrastructure or reach vulnerable groups will be lost or spent poorly. Many have called upon auditors to ensure that public money is well spent during and after the crisis.[3] This could be a great opportunity for SAIs to become much more visible accountability champions, working hard to ensure government resources reach people in their moment of need. However, many SAIs will struggle to seize that opportunity, given the obstacles they face in realizing meaningful accountability in challenging governance contexts and in the face of the pressures of COVID-19. More effective citizen participation, including a more holistic and strategic approach as suggested in this report, would help SAIs play a more effective and engaged role as part of an overall 'accountability ecosystem' around government COVID responses.

Looking at the broader lessons from accountability efforts around the world, we clearly see the need to strengthen the effectiveness of specific accountability actors and cooperative relationships among them. This entails both a stronger ecosystem of accountability actors and mechanisms, and more intentionally integrated strategies to realize effective oversight. This reinforces this report's message of the need for SAIs to go beyond limited citizen participation practices to consider more strategic engagement that can leverage the institutional capacities and mandate of SAIs alongside citizens' on-the-ground perspectives and ability to take collective action, and contribute to and follow up on audit find-ings and recommendations. SAIs and citizens (both NGOs and broader civic mobilizations) are important actors in the accountability ecosystem, but individually their efforts often fall short, particularly with respect to systemic impunity and complex public sector challenges. For example, evidence suggests that many CSO-led accountability efforts have failed to connect to state oversight, and thus have lacked the 'teeth' to achieve meaningful change.[4] This is consistent with the need to 'connect the dots' to realize meaningful accountability in the face of structural obstacles that exist in most contexts, principally individuals and organizations who will resist accountability claims and efforts that threaten their interests.[5]

However, citizen participation is itself a complicated undertaking, as demonstrated by other domains of engagement, such as participatory budgeting.6 Mendiburu raises questions of the incentives and obstacles that citizens face, par-ticularly those from disadvantage groups, when seeking to engage the state. Given the decline in trust in public in-stitutions and the frustration with the limitations of democratic governance, many citizens may have little reason to believe their input would be taken into account and inform official oversight efforts. And yet, evidence suggests that citizen engagement with the state in seeking accountability can have powerful impacts, from strengthening the active practice of citizenship and the social contract to more tangible outcomes in terms of improved government efficiency and responsiveness.[7]

With respect to citizens and SAIs, we have some promising examples such as those included in this report, but Mendiburu notes the need for learning to be embedded in these collaborative approaches to generate more evidence going forward. Latin American SAIs have often been more advanced in their citizen engagement practices, so if this report suggests that there is significant room for improvement in this region, that likely holds doubly true in other parts of the world, although powerful examples of collaboration are emerging—for example in South Africa.[8] In the best cases, citizen participation with SAIs is both a means to more effective audits and ultimately greater accountability, and an end in itself in terms of democratizing audit processes and deepening citizenship practices. This reinforces a key message from this report that the more citizen participation is not better per se, as examples of 'box ticking' around the world confirm, but rather meaningful and strategic engagement of citizens with audit processes should be the goal.

Given the many challenges faced by citizens and governments around the world, SAIs must become more effective in their oversight efforts to ensure scarce public resources are used most effectively. During the present COVID emer-gency, it is not an overstatement to say that lives depend on it. Improving engagement with citizens to improve audits and audit uptake is an important step SAIs can take to bolster their role in ensuring accountability for public funds and programs. However, this is only one important element of a wider approach to strengthening the accountability ecosystem. Collaboration with CSOs pursuing shared accountability aims, media coverage and action by other govern-ment oversight actors (legislatures, courts, etc.) have important roles to play as well. These efforts need to align more effectively to achieve meaningful and sustainable accountability.

Summary

The notion of citizen participation in external audit processes dates back to the end of the 20th century. A few declarations of the General Assembly of the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) and the work of its Citizen Participation Commission (CPC) have contributed to its conceptualization and recognition, encouraging the work of Supreme Audit Institutions (SAI) around this theme. This has been reflected in the institutional strategic plans and annual reports of a set of SAIs in the region. Therefore, the current debate now goes beyond whether citizen participation in the audit process is necessary and why. After more than two decades since the first reference to citizen participation in external auditing in a statement from the OLACEFS General Assembly, the question is how much and in which way SAIs' promotion of citizen participation has made progress, and what are the results to date. That is to say, the question currently centers around the scope and depth of such citizen participation.

Based on in-depth interviews and desk-review, as well as submitting requests for information, the analysis shows that the incorporation of the term "citizen participation" as an ingredient for audit process has advanced at a faster rate than its implementation. The implementation of citizen participation varies significantly among SAIs in the region in terms of its scope and depth. In many cases, it is still limited to a bounded exercise—generally a particular type of practice and/or to promoting participation during a specific phase of the audit cycle. Nonetheless, there is no evidence of the existence of a meaningful strategy—with specific objectives, instruments and results indicators—for citizen participation linked to broader organizational and learning processes within SAIs, nor a profound transformation in the exercise of audits. For this reason, after 20 years, it is worth considering whether progress is really being made, or there is an impasse in addressing citizen participation by SAIs in the region.

In terms of the scope of citizen participation in oversight in the audit cycle, with exceptions, there is a significant deficit of practices and experiences of participation in SAIs during the phase of executing audits and following up on the findings and recommendations issued by SAIs. Regarding the depth of citizen participation in audits, there is an emphasis on the use of citizen complaints or channels for denunciations [although evaluations of its effectiveness are lacking] as well as dissemination of audit reports, followed by public awareness or training. However, according to the maturity model on citizen participation proposed by the Declaration of the OLACEFS General Assembly of Punta Cana in 2016, the practice of citizen complaints is associated with its most basic level of citizen participation. Furthermore, SAIs tend to promote consultative practices rather than collaborative practices, unlike other innovative spaces for participation, such as the Open Government Partnership.

Finally, the number of SAIs that use new information and communication technologies for participation and collaboration with citizens is limited—beyond the use of online complaint systems and social media for communicating SAI work. For this reason, the question arises as to how far SAIs are adapting to the latest innovations and changes in citizen participation.

This working paper provides an overview of citizen participation in external auditing in Latin America. After the introduction, Chapter 2 presents a synthesis of the evolution on citizen participation within the OLACEFS, as well as the progress observed in SAIs in the region. Chapter 3 proposes an analytical framework on citizen participation in auditing based on two dimensions: its scope and depth. Chapter 4 examines a set of SAI citizen participation practices in the region according to the four-level classification (basic / low / intermediate and advanced) proposed in the OLACEFS

Declaration of Punta Cana. Chapter 5 analyzes a couple of practices and experiences of citizen participation in auditing due to its degree of institutionalization: participatory planning in the annual audit program of Argentina's General Audit Office and the articulated audit at the General Comptroller Office of Colombia. Chapter 6 delves into the citizen participation policy of the General Comptroller Office of Colombia. Finally, the conclusion highlights some findings and recommendations for the future.

As a result of the analysis undertaken, this study recommends that the OLACEFS' Citizen Participation Commission promote an evaluation of the extent of citizen participation in each SAI according to its proposed levels of maturity, and that each SAI publicly reports on the effectiveness of the practices implemented (including the SAI's responsiveness) as well as the impact of such citizen participation on external auditing.

I. Introduction

Citizen participation in external audits is not a new topic, although its conceptual development has advanced at a faster pace that its deployment in Latin American practice.[9]

More recently, the level of complexity of the challenges faced by current societies and the growing focus on the effectiveness of the ecosystem of public accountability have led more people to propose the need for a meaningful articulation between social accountability (citizen monitoring or oversight) and state oversight. This has been accompanied, on one hand, by a growing recognition of the limitations on civil society's dispersed and intermittent social accountability exercises and, on the other, by the insufficiencies and limited resources that fiscal oversight has when it comes to preventing, investigating, and sanctioning mismanagement and corruption.

However, there is still hesitation—which varies from case to case—within SAIs from the region. At times, this hesitation is expressed through arguments about the strictly technical nature of the audit work. This position is similar to the arguments wielded decades ago concerning citizen participation in the analysis and formulation of budgets, which have since been overcome.[10] While in other SAIs more open to dialogue with the public (and with organized civil society), the focus has been on how to manage the risks resulting from this interaction.

In Latin America, citizen participation in audits was recognized in international statements since the end of the last century. The Declaration of Lima from 1995 adopted by the General Assembly of the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) recognized citizen participation "as a source of expert information".[11] Similarly, the Inter-American Convention Against Corruption in 1997 recognized in its Article III the importance of "encouraging participation by civil society and nongovernmental organizations in efforts to prevent corruption".[12] Subsequent statements by the OLACEFS General Assembly—particularly the 2009 Asunción Declaration, the 2013 Santiago de Chile Declaration, and the 2016 Punta Cana Declaration delved further into this issue.[13]

Furthermore, numerous Supreme Audit Institutions (SAIs, or EFS in Spanish) in the region started to adopt citizen participation practices in external audit processes since early in this century, of which the experiences in Colombia and Argentina stand out the most due to their level of institutionalization. In addition to the establishment of the Delegate Comptroller for Citizen Participation in 2000, the General Comptroller Office (CGR) of Colombia created a taskforce regarding articulated audits in 2003; meanwhile, Argentina's National Audit Office (AGN) introduced participatory planning in their annual programming of audits in the same year (2003). Additionally, during the last two decades, Colombia's CGR has institutionalized a citizen participation policy through its "participatory fiscal oversight system," adopted in 2019. In fact, Colombia's CGR and Brazil's Federal Court of Accounts (TCU)—through its policy document "TCU and Social Accountability" issued in December 2018—have been the two SAIs that reflect the most advanced conceptual and strategic framework on citizen participation in external audits from the region.

However, SAIs in the region have widely varying approaches to citizen participation. Furthermore, the practice of citizen participation in SAIs has not advanced at the same pace as the SAIs' discourse, in terms of its scope and depth. In many cases, participation is still limited to a bounded practice—overall, to a particular type of practice and/or to promotion of participation during a specific phase of the audit cycle. Nonetheless, there is no evidence of the existence of a meaningful strategy—with specific goals, tools, and results indicators—regarding citizen participation linked to wider organizational and learning processes within SAIs, and to a more profound transformation in the exercise of audits.

In this sense, this working paper seeks to contribute to the limited specialized literature on citizen participation

and SAIs in Latin America.[14] The literature on financial management, especially that which involves SAI effectiveness, mentions a diversity of factors such as, for example, the institutional design; the mandate; its enforcement and/or sanctioning capacity; and its independence. This literature, at times, has recognized the importance of the relationship between SAIs and other stakeholders, such as the Legislature and other state accountability agencies, for its effectiveness. However, there hasn't been enough attention to citizen participation and accountability within the SAIs themselves.[15]

This working paper offers a broad overview of citizen participation in external audits in Latin America. Following this introduction, chapter 2 presents a summary on the evolution of citizen participation in the context of OLACEFS, as well as the progress observed in the region. Chapter 3 proposes an analytical framework on citizen participation in audits according to two dimensions: its scope and its depth. Chapter 4 examines an array of citizen participation practices in the region's SAIs according to a four-level rating (basic, low, intermediate, and high) proposed in OLACEFS's Punta Cana Declaration. Chapter 5 analyzes two citizen participation practices and experiences in audits according to their degree of institutionalization: Argentina's National Audit Office's (AGN) participatory planning in the annual audit program and Colombia's General Comptroller Office's articulated audits. Chapter 6 delves further into Colombia's CGR citizen participation policy. Lastly, the conclusion summarizes some findings and recommendations for the future, identifying possible actions to advance this agenda in the region and within the context of the OLACEFS.

II. An Overview of Citizen Participation in Audit Processes in Latin America

This chapter provides an overview of citizen participation in external audits in the Latin American region. The first section examines the evolution of the issue in OLACEFS and the actions undertaken by its Citizen Participation Commission. The second section addresses key features regarding the advancement of citizen participation in audits by SAIs in the region.

2.1. The OLACEFS approach to citizen participation

On a regional level, the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) has played a key role in advancing the discourse on citizen participation in audits, particularly through a set of declarations by the OLACEFS General Assembly, as well as the work done by its commissions—the Commission on Accountability and, following its creation in 2009, the Citizen Participation Commission. This section examines the contributions made by the OLACEFS General Assembly and by its Citizen Participation Commission to outlining the scope of citizen participation in audits.

Amongst the declarations adopted by the OLACEFS General Assembly, four of them stand out for their recognition of citizen participation in audits. Towards the end of last century, the **Lima Declaration (1995)** was adopted, in which citizen participation was recognized "as a source of valid information".[16] Over a decade later, the **Asunción Declaration (2009)** on Accountability was adopted, listing eight principles, whereby principle six was about active citizen participation.[17] Later, the **Santiago de Chile Declaration (2013)** on Governance, Fight Against Corruption and Public Trust was issued, which recognized—in paragraph 9—the importance of citizen participation in the audit cycle.[18] More recently, it adopted the **Punta Cana Declaration (2016)** on Citizen Participation in the Monitoring of the Sustainable Development Goals.[19] Among other things, the Punta Cana Declaration proposed a maturity model of participation, involving four levels: basic, low, intermediate and high.[20]

On the other hand, the OLACEFS General Assembly's declarations are informed by the technical work conducted by its commissions. Firstly, the work undertaken on citizen participation by the Technical Commission on Accountability (CTRC) stands out. Established in 2005, it was merged with the Technical Commission on Good Governance Practices (CTPBG) in 2013.[21] Subsequently, the OLACEFS established the **Citizen Participation Commission (CPC)** in 2009, which is responsible for leading all citizen participation related work.[22]

The CPC functions as a permanent advisory body of the OLACEFS, promoting citizen participation and social accountability through fiscal oversight. Among other key activities, the CPC supported a mapping of citizen participation practices among OLACEFS members in 2012, the implementation of pilot projects on citizen participation with specific SAIs (Costa Rica and Paraguay),[23] as well as the inception of impact indicators on citizen participation in the SAIs[24] and training courses for SAI staff in the period 2017-2019.[25] To this end, the CPC has benefited from the international cooperation—particularly from GIZ—, and has collaborated with two NGOs—Citizen Action (A-C) Colombia and the Civil Association for Equality and Justice (ACIJ)[26] from Argentina—in different periods.

The CPC was initially chaired by the Costa Rican CGR, and then by the Paraguayan CGR. Later, the Peruvian CGR assumed the presidency of this commission in January 2019 for a four-year term.

Furthermore, in 2012, the OLACEFS organized a regional conference in Panama to establish a support network for member SAIs, which included civil society organizations, universities, and think tanks—although it did not show concrete results that were sustained over time.[27] Moreover, the biannual magazine published by the OLACEFS contains numerous brief articles on the SAIs' citizen participation initiatives throughout the region.

Paradoxically, although the OLACEFS encourages citizen participation among its member SAIs, it still lacks a

formal policy regarding this subject in OLACEFS's own regional venues and activities—in comparison to counterpart regional organizations or networks.[28] While it is true that the OLACEFS has invited a limited number of CSOs to specific general assemblies in the past, these invitations have been both *ad hoc* and sporadic, and have not followed transparent and publicly announced criteria for invitations.

Currently, the OLACEFS does not have specific written procedures that encourage organized citizen participation concerning, for example, its general assembly meeting, the formulation of work plans of their commissions, coordinated audits, and the design of its strategic plan. In fact, the issues addressed by some of OLACEFS' committees, commissions, and working groups, and by the coordinated audits undertaken—for example, covering issues such as gender, disaster management, the environment, or good governance—could benefit from the knowledge and experience that the region's civil society organizations (CSOs) have regarding these matters. This would be even more feasible now, with the opportunities offered by the new communication technologies that allow for online consultations or virtual interactions.

To summarize, there is a gap between the discourse and practice of citizen participation in the OLACEFS's own activities. This should be rectified through the adoption of written procedures regarding citizen participation in OLACEFS's own activities which should be available online to the public. On the other hand, as examined below, a revision of the maturity model of citizen participation in the Punta Cana Declaration is recommended, by adopting more precise definitions of the proposed categories or levels.

2.2. Citizen participation and the SAIs of Latin America

The notion of citizen participation in audits and its benefits have been embedded in the discourse of SAIs. Currently, numerous SAIs in Latin America recognize citizen participation in their strategic plans (see Box 1). However, none of these cases specifically defines the concept of citizen participation (or social accountability), allowing for different interpretations. Additionally, the proposed citizen participation goals should be more specific in order to be subsequently measured.

In Argentina's case, the AGN identified seven goals in its current institutional strategic plan (PEI), which in turn contain a set of specific goals and indicators for assessing its implementation.[33] Strategic goal #5 relates to "the strengthening of relationships with other stakeholders", which includes "strengthening the relationship with society and encourage its participation in accountability processes" [as well as interaction with the National Congress, other accountability institutions—such as the Agency for Internal Auditing (SIGEN)—and academic and professional institutions]. Furthermore, this goal stresses "the use of new technologies within the open government paradigm". On the other hand, to assess compliance with this goal, the PEI includes an indicator that measures "the level of CSOs satisfaction, the number of workshops and/or meetings conducted, audits informed by citizen inputs, the number of participants, etc." While the introduction of a compliance indicator is the first step towards analyzing citizen participation practices, it is insufficient for assessing its results; instead, the impact indicators in citizen participation formulated by the Citizen Participation Commission (CPC) of the OLACEFS should be considered.[34]

Similarly, the 2018-2022 Strategic Plan "One Comptrollership for All" of Colombia's CGR highlights citizen participation in the institution's mission and vision statements. The plan contains a specific strategic goal [Goal #3: "to implement participatory fiscal oversight for good public administration"] to develop strategies and products about citizen participation. Within the listed outputs are the publication of "reports, studies and research, as well as overall results of the participatory fiscal oversight." On the other hand, it is worth mentioning that a draft of this plan was made available in the CGR's website for public consultation, encouraging citizens to provide inputs for its development.

Likewise, some SAIs in the region, such as Colombia's CGR and, more recently, Brazil's TCU have made a valuable effort for conceptualizing the work on citizen participation in external audits. Colombia's CGR has traversed a long path in the subject of citizen participation in external audits since their first isolated exercises made until the adoption of the participatory fiscal oversight system in 2019—remaining to this day the only SAI with an integral policy of citizen participation in fiscal oversight throughout the region. In the case of Brazil, the policy document "TCU and Social Accountability" from 2018 proposes an analytical and operational framework that contains an array of social accountability actions implemented by civil society subject to support from the TCU, as well as external audit actions executed by the TCU which would benefit from support by civil society.[35] Such framework was developed as a result of a couple of pilot exercises done together with Brazil's Social Observatory (OSB), which is a country-wide network of local and state civil society observatories that promote social accountability and the sharing of public approaches on public management.

On the other hand, numerous SAIs websites contain a section on citizen participation, as it is the case of Argentina's AGN, Chile's CGR, Colombia's CGR, Peru's CGR, and Mexico's ASF.[36] However, the quantity and quality of the information provided varies significantly across them. The SAIs websites also vary widely in terms of their accessibility and whether the data on citizen participation is up to date. For example, Mexico's ASF website on citizen participation only contains links to the four available mechanisms to submit audit suggestions or complaints for irregularities, while websites for other SAIs, such as Argentina's AGN, provides quantitative (i.e. number of participating CSOs and lists of received and admitted proposals for audits) and qualitative (i.e. lists of proposed topics) data on specific practices of citizen participation.

More recently, several SAIs have become involved with the national processes of the Open Government Partnership (OGP). The OGP is an international initiative that promotes transparency, citizen participation, accountability and the use of new technologies related commitments which are co-created between governments and CSOs and incorporated in a national action plan.[37] In some countries, the SAIs have attended consultative meetings to co-create commitments. Moreover, some of those SAIs have joined as national OGP multi-stakeholder forum's members. In some specific cases, the SAIs have adopted specific commitments that were incorporated into the national OGP action plans of their respective countries, as is the cases of Argentina, Guatemala, Honduras, and Paraguay. In Argentina, the AGN has been responsible for a commitment on citizen participation in external audits in the third and fourth national OGP action plans for the periods 2017-2019 and 2019-2021, respectively.[38] Furthermore, the Peruvian CGR is responsible for a commitment to "Encourage social accountability for monitoring the execution of construction works through the Information Platform on Public Works Projects (INFOBRAS)" in the fourth national OGP action plan 2019-2021.[39]

This OGP platform is relevant as long as the commitments contained in the action plan are formulated through a co-creation process that involves public institutions and civil society organizations. The value of the involvement by the SAIs in the OGP processes comes from the leading role of CSOs, which are not mere guests, but as protagonists in the co-leadership of such initiative and, therefore, the power relationships between the various stakeholders are less unbalanced. This differs from citizen participation in the audit process as promoted by the SAIs, whereby the SAI sets the ground rules for participation, which is usually more limited. While the OGP space is promising, there is still need for a detailed study on the scope and depth of participation in relation to commitments involving SAIs and its real impact so far.

While most of the region's SAIs have implemented—to a greater or lesser extent—some form of citizen participation in external audits, SAIs' involvement in citizen

participation initiatives led by civil society is less common. In other words, SAI-led citizen participation invited spaces are more predominant, and, therefore, they set the ground rules that determine who will participate, how they will participate, and when they will participate.

However, citizen participation also requires SAIs openness and willingness to engage in spaces that are promoted by other parties—particularly from the civil society (see Box 2).[40]

Box 2. Engaging a SAI in CSO-led citizen participation efforts. The experience of the Data **Rally** in the Streets in Chile

Early in 2018, the Fiscal Observatory Foundation (OGF) from Chile decided to join the initiative "Data Rally in the Streets" led by the Global Initiative for Fiscal Transparency (GIFT). The rally is a citizen contest for monitoring public sector construction projects. The participating citizens consult data of public works available on particular institutional websites; they then visit the projects' sites, checking their progress status, deadline compliance, current conditions, etc. Lastly, the contenders contrast the collected information with the data that is available in the institutional websites, by reporting their experience and findings through social media.

The rally in Chile relied on the GEO-MOP and GEO-CGR websites. The GEO-MOP is managed by the Ministry of Public Works (MOP, by its Spanish initials) and displays information on contracts, while the GEO-CGR is managed by the General Comptroller Office (CGR)

"Data Rally in the Streets" is a campaign image prepared by the Comptroller General of the Republic of Chile, in collaboration with Fundación Observatorio del Gasto Fiscal de Chile.

and provides information of public works, including municipal level projects. The latter platform is interoperable with the CGR online complaints mechanism, in such a way that the visitor may click a georeferenced point and, in case s/he detects any irregularity connected to that specific project, proceed to fill out the complaint form.

The data rally is an initiative led by civil society which benefited from cooperation with public institutions. In the first round of the data rally, the OGF invited the MOP and the CGR to collaborate, but the latter declined, claiming that there was insufficient time ahead to get ready. In any case, the OGF encouraged citizens to use the GEO-CGR portal. Following the positive results from the first round, the OGF organized a second round of the Data Rally in the Streets in 2019, this time in collaboration with the budget transparency team of the Ministry of Public Works, the CGR and the Chilean Construction [Industry] Chamber (CChC, by its Spanish initials). During this second round of the rally, the CGR provided support by communicating the initiative and responding to inquiries from the public regarding the CEO-CGR website. Additionally, the CGR participated as a member of the technical evaluation panel for the reported verifications. The CChC, in turn, contributed with cash prizes, technical equipment, and tickets to the Lollapalooza Chile Festival in 2019 for the contest winners.

In its second round, the rally was carried out over a two-week period: from the moment when the competition rules were made publicly available (February 11) until the moment of the judges' evaluation and the awards ceremony held on the International Open Data Day (March 2). Compared to the first round of the Data Rally in the Streets from 2018, the second round (2019) involved a larg-er number of participants and monitored projects—including participants from other regions of the country.

As a consequence, the current debate is not focused on whether citizen participation in the audit process is needed and why.[41] After more than two decades since the first reference of citizen participation in external audits in an OLACEFS General Assembly declaration, the question is how much and in which way SAIs' promotion of citizen participation has made progress, and what results have been achieved at this point. The following questions are then posed: How substantial is the citizen participation being promoted by the SAIs? What kind of citizen participation is truly promoted by the SAIs? Who are the participants? When or at what stage of the audit cycle is citizen participation promoted? And, to what end? To answer these questions, the SAIs must first face two challenges: the generalized use of vague definitions of 'participation' and 'citizen' by the SAIs; and the limited existence of systematized data or records that allow one to learn about the evolution of citizen participation within the SAIs over time. That gap helps to explain, in part, the absence of SAI analysis or assessments of the effectiveness of existing practices of citizen participation.

That said, some isolated cases are promising in terms of their focus on the effectiveness of citizen participation in audits. For example, the Chilean CGR includes 'studies' as its fourth line of action or strategic area in the draft version of its future policy of citizen participation. This line of action seeks to "study and measure the impact of citizen participation in the functioning of the CGR itself, assessing the results from the implementation of different strategies and engagement mechanisms in regards with civil society."[42]

After this brief review of the landscape of citizen participation in external audits in Latin America, the next chapter outlines a proposed analytical framework that could be used to—in the future—assess the status of citizen participation in audits by the region's SAIs.

III. An Analytical Framework for Citizen Participation in the Region's SAIs

This chapter reviews the maturity model proposed by the OLACEFS's Punta Cana Declaration from 2016, highlighting some of its limitations. Subsequently, an assessment framework is proposed for citizen participation in audits surrounding two dimensions: the scope and the depth of citizen participation.

As previously mentioned, through a set of declarations by its General Assembly, the OLACEFS made progress in the definition of citizen participation in external audits. Out of the four declarations that address citizen participation, the Punta Cana Declaration proposes a maturity model that highlights four levels: basic, low, intermediate, and high.

Box 3. Maturity model for citizen participation according to the OLACEFS General Assembly's Punta Cana Declaration (2016)

The Punta Cana Declaration, in its Fourth article, proposes a maturity model for citizen participation, which lists four levels:

Basic: the interaction between the SAI and citizens is limited; the SAI's actions are targeted at recognizing the right of citizens to access information and their right of petition, as well as to lodge citizen complaints

Low: the actions of the SAI are targeted at making proactively available information and oversight products (e.g. audit reports) and encourage their use.

Intermediate: the interaction between the SAI and citizens is manifested through training and the use of tools for citizen participation along the audit cycle;

High: there is evidence of a partnership between the SAI and citizens through the contribution of the latter to the decision-making processes, without compromising the final decision-making and independence of each SAI.

This maturity model is included, for example, in the draft version of the future policy on citizen participation in Chile's CGR. However, the question remains as to how many SAIs in the region are truly using this model to guide their actions in terms of citizen participation.

While this maturity model on citizen participation in the audit process represents progress, it also introduces some challenges. First, the maturity levels are not linked to citizen participation in each of the stages of the audit process. Broadly speaking, the audit process involves four stages: 1) the planning of specific audits; 2) the execution or implementation of audits; 3) the dissemination of the audit reports; and 4) the follow-up on the audit reports' findings and recommendations. The declaration only particularly refers to citizen participation in its third stage (i.e. the dissemination of information and oversight products) while defining the *low* level, and includes a general reference in its definition of the *intermediate* level. Second, the third stage (i.e., on the dissemination of audit reports) usually consists of one-way communication regarding the SAIs' products and, therefore, citizen participation would be limited. Third, it is questionable to consider citizen training on fiscal oversight as an intermediate level practice, comparable to citizen participation in the planning, execution, or follow-up of audits. In fact, citizen training alone does not guarantee that it will lead to actual citizen participation.

Therefore, considering (the absence of or) the limited involvement of citizens in the stage of audit report dissemination, and that citizen training on oversight matters does not necessarily lead to participation in fiscal oversight and/or make for social accountability carried out by citizens (given the barriers to participation faced by some groups), it is advisable that the OLACEFS update the proposed maturity model on citizen participation, revising this intermediate level. A revision of the matu-rity model could distinguish between an intermediate-low level, an intermediate-mid level, and an intermediate-high level. In this case, the *intermediate-low* level would refer to training mechanisms (or SAI support to citizen-led social accountability actions, such as the promotion of citizen oversight groups, or *veeduría ciudadana* by Colombia's CGR) and the implementation of a citizen participation practice during the stage of planning, ex-ecution, or follow-up of the audit process. Meanwhile, the *intermediate-mid* level would entail citizen participa-tion practices in two out of the three stages (planning, execution, or follow-up) and the *intermediate-high* level would involve the deployment of citizen participation practices throughout the whole audit process. It would also be important to do a detailed analysis of the meth-odologies used by the SAIs to elaborate their respective annual audit programs based on citizen inputs, and to distinguish those SAIs that have widely used citizen complaints as input from those that have implemented a more specific methodology to receive proposals or suggestions from citizens, for example, as the case of Argentina's AGN.

Despite these challenges, the maturity model for citizen participation proposed in the Punta Cana Declaration is an insufficient yet useful resource for the development of an analytical framework for assessing citizen partici-pation in audits.

Hence, in order to analyze the implementation of citizen participation in the region's SAIs, the proposal here is to consider two dimensions that are identified through the OLACEFS General Assembly's declarations. The two dimensions of the analytical framework are (a) the *scope* of citizen participation and (b) the *depth* of citizen participation.

The **scope** dimension is related to the promotion of citizen participation in the stages of the audit process [mentioned in the OLACEFS General Assembly's Santiago de Chile Declaration from 2013].

In other words, the scope of citizen participation is determined by the total number of stages in the audit process (i.e., planning, execu-tion, and follow-up of recommendations) in which citizen participation is promoted).

Meanwhile, the dimension of **depth** is associated with the level of maturity of the promotion of citizen partici-pation [according to the model proposed in the OLACEFS General Assembly's Punta Cana Declaration from 2016]. *That is to say, the depth of citizen participation is deter-mined by the level (basic, low, intermediate, or high) of the promotion of citizen participation by each individual SAI and the participation practices associated with each level*. In this sense, according to the Punta Cana Declaration, the citizen complaints channels correspond to the basic level; the citizen training and participation in the audit process (planning, execution, and follow-up of recom-mendations) correspond to the intermediate level; and the partnership between SAI and citizens or citizen con-tributions to the institution's decision-making process would correspond to the high level of participation.

However, it is important to stress a significant limitation of the proposed analytical framework. This framework, which is based on both OLACEFS's declarations, does not address the dimension of **'magnitude'** of citizen participation in audits.[43] The magnitude of citizen par-ticipation in audits is associated with the *frequency* of participatory practices, for example, the number of ar-ticulated audits implemented divided by the total number of audits done by Colombia's CGR in one year.

Aside from the lack of consideration for the magnitude of citizen participation in oversight, the analytical frame-work proposed here examines the stage at which citizen participation is promoted in the audit process and how profound this participation is. In brief: what is the scope and the depth of citizen participation in the SAI? Both dimensions are more closely examined below.

3.1. The dimension of scope of citizen participation in audits

For a more detailed exploration of the scope of citizen participation regarding the audit process in Latin America, the approach was to access the 2017 Global SAIs Survey

carried out by the INTOSAI Development Initiative (IDI). Its 100th question asked at which stage of the audit process does the SAI encourage citizen participation in oversight.[44] This question offers five possible answers as choices: 1) citizen involvement in the planning of the annual audit plan; 2) citizens' participation in the execution of audits; 3) citizens' collaboration in the dissemination of the audit findings; 4) citizens' monitoring of the auditee´s actions with regard to the SAI's audit findings and recommendations; and 5) other(s).

The Annex to the IDI's Global SAI Stocktaking Report 2017 only released aggregate data, distinguishing between the answers of developed countries and developing countries, since the answers given by each SAI are confidential.[45] To access the data that correspond to a specific SAI in the region and as part of this research, contact was made with the Executive Secretariat of the OLACEFS and then the IDI, who suggested reaching out to each SAI to allow the IDI to share the answer to this question with the researcher. Given the universe of the region's SAIs, requests prioritized the data for 6 SAIs (Argentina, Brazil, Chile, Colombia, Mexico, and Peru). Four of these SAIs are currently members of the OLACEFS's CPC; and two of them have institutionalized practices of citizen participation with a history of over 15 years in the past.[46]

From the survey responses given by the six SAIs, five of them reported that citizen participation was promoted in the formulation of the SAI annual audit plan. Furthermore, two of these five SAIs also reported that citizen participation was promoted at the stage of SAI's report dissemination. Lastly, only one SAI reported that it promoted citizen participation during the audit implementation stage, and one SAI reported encouraging participation during the stage of monitoring of the auditee's actions in response to the findings and results (see Figures 1 and 2).

Figure 1. Answers by the SAIs to the 100th question of the 2017 Global Survey by IDI INTOSAI

Country	Stages of the audit process			
	Planning of the annual audit plan	Implementation	Dissemination	Monitoring of the findings and recommendations
Argentina	✓		✓	
Brazil				✓
Chile	✓	✓		
Colombia	✓			
Mexico	✓		✓	
Peru	✓			

Source: Created by the author

Figure 2. Stages in which the SAIs reported promotion of citizen participation in the audit process

SAIs: Argentina, Brazil, Chile, Colombia, Mexico and Peru
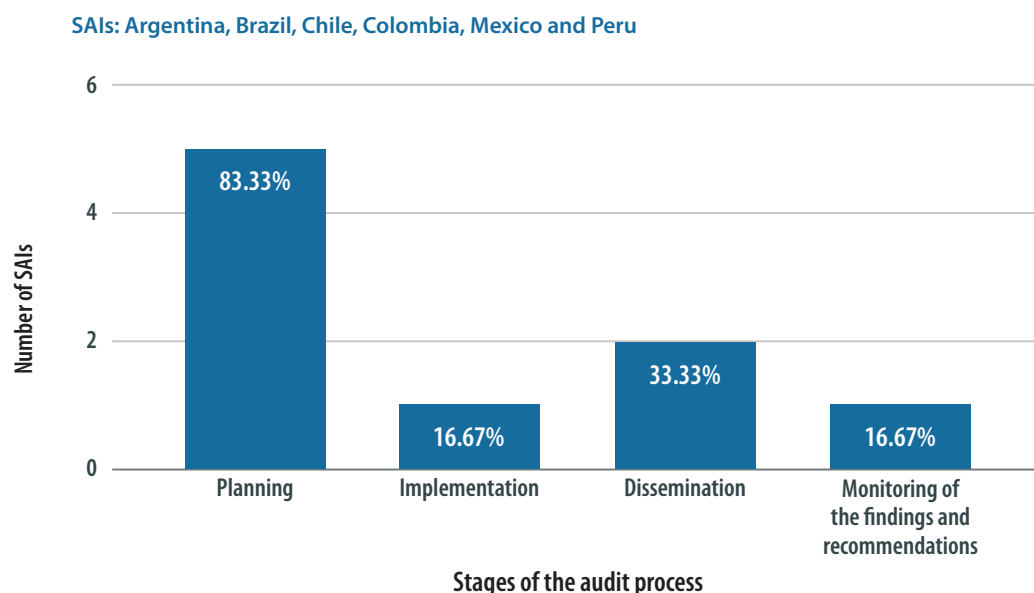
Source: Created by the author

At this point, it is worth making some caveats on the data reported by the six SAIs concerning the 100th question of the IDI's questionnaire. Firstly, data belongs to a survey carried out early in 2017 and, therefore, may not fully reflect the current status of citizen participation in audit processes. For example, the future policy of citizen participation of Chile's CGR anticipates two practices that correspond to the above first and fourth stages of the audit process: participatory planning—though limited to the members of the Council of Civil Society Associations (COSOC) established by the CGR itself—and the participation of citizen monitors concerning compliance with audit findings and recommendations.[47]

Secondly, the survey question includes as its first option the formulation of the annual audit plan for the SAIs. In reality, this first option is associated with the SAI's strategic work rather than with the development of a specific audit or operational work—which are referred to in the second, third, and fourth options. Therefore, instead of including the option of citizen participation in the annual audit plan of the SAI, the question should consider as its first option the citizens' participation in a specific audit that was already incorporated in the annual audit plan of the SAI. On the other hand, as it was previously

highlighted, the dissemination of an audit entails one-way communication, limiting meaningful citizen participation. Hence, if the answers that correspond to the first and third stages are excluded from Figure 2, citizen participation in the operational work of all six SAIs was very limited in 2017.

Thirdly, this survey asks about the existence of citizen participation in the audit process, but it does not delve into the type of practice in terms of the depth of the participation (basic, low, intermediate, or high).

Fourthly, there are discrepancies observed between the IDI survey responses and the data from the Open Budget Survey 2017 published by the NGO International Budget Partnership (IBP). According to the IBP survey, the six SAIs were disseminating their audit reports to the public in 2017, therefore, that would correspond to a 100% instead of the 33% presented in the previous figure [which was based on data reported to IDI.[48] Another significant discrepancy between the two surveys involves citizen participation in oversight in Brazil. While both surveys asked about points that weren't necessarily the same as that the IBP did not assess citizen participation throughout the audit cycle, Brazil holds a

position—along with the Dominican Republic—at the top of the IBP's regional ranking of citizen participation in oversight, with 78 points. While the TCU's answer to the 2018 IDI survey identified the promotion of citizen participation in just one of the stages of the audit cycle. According to the Open Budget Survey 2017, Brazil held the highest score in the region on the promotion of citizen participation in oversight, stating that the Brazilian SAI has: a formal mechanism to present suggestions on issues that are prone to be included in the audit plan; a written report of inputs from citizens or a summary on how such inputs were used by the SAI; and a formal mechanism for the public to contribute to audit investigations, for example, as witnesses. By contrast, in the IDI survey from 2017, citizen participation was only reported during the fourth stage of the audit cycle—despite the fact that the 140th question of the Open Budget Survey would correspond to the above first stage of the audit process.[49] A quick glance through the results of citizen participation in Brazil's audit process from the Open Budget Survey 2017 could lead to a flawed interpretation, in which it could be assumed that the experience was more advanced in the matter, when this is far from true in terms of the scope of the participation, and it does not assess the real implementation or operation of citizen participation practices in TCU oversight.

Fifthly, the responses by the SAIs to the IDI survey do not appear to faithfully reflect the status of citizen participation for that period because, for example, Colombia's CGR had established a taskforce regarding articulated oversight since 2003, which is a citizen participation practice associated with the stage of audit implementation. On the other hand, Argentina's AGN had already piloted intermediate workshops during the execution of specific audits occasionally since 2014. To summarize, these discrepancies raise questions about the quality of the information provided in the answers to IDI's survey and about who actually responded the questionnaire from within the SAIs, since the SAI staff in charge of citizen participation seemed to be unaware of the existence of such question within IDI survey when the researcher inquired about it.

Despite these issues with the questionnaire and the data collected from IDI's survey, it is important to continue carrying out such survey to provide an overview of citizen participation in oversight and its change over time. However, the answers and the disaggregated data from

these surveys should be disseminated to the public, to allow readers to point out possible inconsistencies in the SAI's answers, while they can also be used for each country's population to discuss areas for improvement in the future. Furthermore, the questionnaire could include additional questions on citizen participation in the SAIs. This should be a priority of the future work program of the OLACEFS's CPC for its member SAIs in the region.

To summarize, the scope of citizen participation in the audit process is one of the dimensions to consider when trying to get a general overview of the status of citizen participation in oversight. This should be supplemented with an analysis on the depth of citizen participation, assessing the existence and effectiveness of the citizen participation practices associated with each of the four levels that were proposed in the Punta Cana Declaration. This way, a more detailed understanding on the status of this participation could be obtained. This matter is addressed in the following section.

3.2. The dimension of depth of citizen participation in audits

In regard to the depth of citizen participation in oversight, there is no up-to-date study on citizen participation practices in the region that would allow for the proper assessment of this dimension. The only stocktaking works on the SAIs' citizen participation practices in the region were carried out by the TPA Initiative[50] in 2011[51] and by the OLACEFS's CPC in 2012[52] respectively.

Furthermore, both reports covered practices of transparency, citizen participation, and accountability; therefore, they were not exclusively about participation. While the former did a more detailed analysis of the operation of some citizen participation mechanisms in practical terms, the latter consisted of an inventory of citizen participation mechanisms, reporting their existence, and providing a brief description of each of them. Therefore, it is worth underlining that it is not sufficient to merely adopt citizen participation practices but also to effectively implement them in order to have a more thorough assessment of this topic within SAIs. In this sense, it is important to not just recognize, for example, the number of citizen suggestions for oversight or audit made to a particular SAI, but also the response of the SAI to those suggestions, that is, whether they were

considered and incorporated in the annual audit plan. In other words, not only the information on citizen inputs is necessary, but also of the extent of SAI responsiveness for a more thorough understanding of the operation and effectiveness of the participation mechanism (see Box 4).

The report published by the CPC in 2012 emphasizes the use of the citizen complaints or denounces channel by the SAI, which corresponds to the basic level of the Punta Cana Declaration's maturity framework. Moreover, according to that report, the practices on access to information and training are ranked in second place, without explaining about how citizen participation then occurs, and about these practices' effectiveness and results.

To summarize, it would be ideal to assess the SAIs of the region according to the maturity model of citizen participation in audits proposed in the Punta Cana Declaration, but the available official data do not allow for this. To be able to do such an assessment, it would be necessary for the SAIs to publish their strategies and/or annual plans on citizen participation, and to adopt indicators that they could report on annually.

The next chapter analyzes some citizen participation practices in oversight that are related to the dimension of depth.

Box 4. **The suggestions of oversight in Chile's and Mexico's SAIs**

In its Public Account Report from 2018, the Chilean CGR reported receiving 1,094 public suggestions for oversight through its website in 2018, out of which 119 led in practice to some form of action such as audits, special investigations, inspections (or *'atención de referencia de auditoría'*, which is a simplified procedure of inquiry) and monitoring.[53] While there was an increase in the number of oversight suggestions received by the CGR in comparison to the previous year, the institution's number of effective actions was similar. According to the Public Account Report from 2017, there were 722 suggestions for oversight in record that resulted in 121 effective actions. Most of the oversight suggestions were primarily acted upon through inspections by the CGR.

In the case of Mexico, the 2018 report of activities from the ASF reported 195 denounces, proposals and suggestions of possible irregularities detected in the public sector by different segments of society, through ASF's citizen participation system.[54] It is important to mention that the total number of 195 corresponds to citizen inputs associated with different citizenparticipation practices or mechanisms, such as oversight suggestions and denounces due to irregularities, without specifying the exact number of oversight suggestions received during that year. Moreover, the ASF 2018 report did not offer the total numbers of complaints, proposals, and suggestions that were ef f ectively *accepted* by the entity—since not all the complaints received are automatically accepted.

The limited information in both reports does not allow for a more detailed analysis of the operation of this practice or mechanism. The absence of data prevents, for example, from learning the issues that are more frequently raised through public suggestions for oversight and which are of highest interest to the public.

Beyond the specificities between the functions of both SAIs, it would be important to understand the factors that would explain the difference between the two figures: the 1,094 suggestions received by the Chilean CGR and the 195 public inputs received by Mexico's ASF—more than half of which corresponds to denounces, which were made by a diverse group of stakeholders that also includes members of the private sector. At this point, an evaluation of both their experiences would be needed in order to understand the operation and the factors that impact these mechanisms, considering that the rankings of both countries in the corruption perceptions index are very far apart from each other, more so when the suggestions and denounces are the two main mechanisms of citizen participation implemented by Mexico's ASF—unlike Chile's CGR, as explained below. It would be also important to keep in mind the population size dif f erence between these two countries.
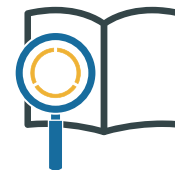
IV. Citizen Participation Practices in Oversight Associated to Each of the Four Levels of the Maturity Model from the Punta Cana Declaration

This chapter examines some citizen participation practices in Latin America's SAIs concerning the four levels (basic, low, intermediate and high) identified in the Punta Cana Declaration, which contribute to determine the depth of citizen participation in external audits.

4.1. Practices associated with the basic level of citizen participation in oversight

According to the maturity model on citizen participation that was proposed in the OLACEFS General Assembly's Declaration in Punta Cana, the basic level of citizen participation is associated with practices that are related to the promotion of the right to access information and/or to petition, as well as the establishment of channels for citizens to submit complaints or denounces to the SAIs.

From the 2011 report published by the TPA initiative and from the 2012 CPC stocktaking of practices, we could see that the SAIs in the region emphasize the *basic level*, that is, through the promotion of the right to information, the right to submit petitions, and/or filing of citizen complaints. The 2012 OLACEFS CPC stocktaking reported 20 experiences of complaints channels by SAIs in the region. In this sense, within some SAIs, the unit responsible for complaints was also tasked with furthering citizen participation initiatives. That was the case in the Peruvian CGR, until a few years back when the Citizen Participation Unit was created as a separate unit following a re-organization implemented, as a result of the CGR Strengthening Law (Ley de Fortalecimiento de la CGR) and its new preventive focus. In other cas-es, such as the Panamanian CGR, the Complaints and Citizen Participation Office was set up, which shows the emphasis given to complaints over other participation mechanisms. However, there is lack of a detailed analy-sis on the effectiveness of such complaints mechanisms for citizens within the SAIs during current times.

In any case, many SAIs have published data regarding handling of citizen complaints. Given the possibility of anonymous or confidential submission of complaints, it would not be possible to access the exact data, yet the SAIs in the region usually disseminate complaints related information online or in their annual reports, including data such as the number of filed and accepted complaints. Among the SAIs that publish such data are the CGRs of Chile, Peru,[55] and Mexico's ASF.[56] However, the data published by the SAIs on citizen complaints suggests—in some cases—a low degree of usage of these complaints channels, that is, an underutilization of such mechanisms. This could point to limited public awareness of the channel's existence, which could be remedied by a proactive awareness raising campaign by the SAI.

Moreover, the case of Colombia's CGR stands out, since not only does it disseminate a broader range of data categories and provide a detailed analysis of the complaints, but it also publicly reports the results of these complaints (see Box 5). This way, the Colombian's CGR exhibits its knowledge management regarding complaints, whose conclusions are an input for the formulation of future Fiscal Oversight and Control Plans (Plan de Vigilancia y Control Fiscal).

On the other hand, Peru's CGR has not only involved the team responsible for managing complaints when carrying out their public hearings for accountability in the various regional departments of the country, but it has also been offering training to improve the quality of citizen complaints. This way, the CGR facilitates the practice of complaints by the public.

Due to the SAIs' emphasis on complaints mechanisms as their main practice, and the lack of an updated analysis on their operation, it is advisable that the OLACEFS Citizen Participation Commission undertake a comparative study of this practice in the region's SAIs, its scope and effectiveness. This study should be supplemented

by guidelines issued by the CPC itself on the standards to publish data in this subject.

Box 5. **Complaints submitted to Colombia's CGR: Statistics and results**

In the case of Colombia, in addition to the practice of articulated audits with civil society organizations, the Citizen Attention Office of the Delegate Comptroller for Citizen Participation is tasked with receiving, evaluating, processing, monitoring, and responding to citizen complaints.

The right of petition is a fundamental right recognized by the Colombian constitution. Petitions, and complaints (PQR, by its Spanish initials) have their own legal framework and they are an institutionalized practice across the public sector. Colombia's CGR uses a classification of types of petition that is comprised of approximately 10 modalities, including—but not limited to—complaints, information requests, and service requests. According to the definition established by the Act 1757 from 2015, a fiscal oversight complaint "consists of the narration of constitutive facts of alleged irregularities for the unlawful use of public resources, the poor provision of public services involving public or social resources, unequal public investment or environmental damage" (Article 69).

While the 2018 disaggregated data and its analysis are not available on the CGR's website, it is possible to access a report with a detailed analysis of the complaints and other petitions, as well as their outcomes, in the 2017 fiscal oversight regarding its micro level process (e.g. audits). According to this report, 50% of the petitions received by the SAI were outside CGR's mandate, resulting in their transfer to the corresponding entities such as the Office of the Inspector General, the Office of the Attorney General, and the National Health Superintendent. Other non-accepted petitions involved public services provided by subnational governments, whose oversight is the re-sponsibility of the sub-national level Comptroller Offices.

According to the Colombia CGR report on "Results of micro fiscal oversight regarding the rights of petition during 2017", there were 848 complaints registered at the CGR central office (that is, excluding the deconcentrated level such as the provincial offices of the CGR in the different regions) for that year.[57] Most of these complaints corre-sponded to the royalties' sector, while the smallest percentage were related to the environment. Furthermore, out of all processed complaints, 79 led to tangible results, and some of them were significant in terms of the budget amounts involved. This report highlighted that the Delegate Comptroller for the Environment, of Colombia's CGR, registered the highest percentage of efficacy since 58% of the complaints led to approved results. That is, the Delegate Comptroller for the Environment of the CGR received 24 complaints in 2017, of which 14 ended in con-crete results, with administrative responsibility findings or some form of legal, fiscal, or disciplinary implication.

Regarding the results derived from complaints that were processed by the CGR, the findings that led to no actions are transferred to the auditee so that corrective measures may be taken. While findings with legal implications, besides being sent to the auditee, they are also taken to the Office of the Attorney General so that the process may be monitored, while the case of findings with disciplinary implications are forwarded to the Office of the Inspector General. Lastly, the findings with fiscal implications are transferred to the Delegate Comptroller for Fiscal Investigations and Prosecution with the goal of starting the process of fiscal liability.

While the CGR does not monitor actions taken in regards to findings with disciplinary or legal implications once they are transferred to the relevant entities, it does report on findings with fiscal implications. Colombia's CGR report for 2017 highlighted, for example, that: "In the Delegate Comptroller for the Social Sector, there were also important results as a product of citizen complaints associated with the School Feeding Plan (PAE, by its Spanish initials) in the department of Magdalena. Through these complaints, there were 8 fiscal findings for over-expenses in lunch meals, food transportation, …. The findings were calculated at COP$3,181,555,293."

4.2. Practices associated with the low level of citizen participation in oversight

According to the maturity model proposed by the OLACEFS General Assembly in its Punta Cana Declaration, the *low level* of engagement between the SAIs and the public is associated with practices concerning disseminating SAIs' own information and outputs, such as audit reports. As mentioned, it is questionable to consider these practices as citizen participation mechanisms. Nevertheless, only the SAIs from three countries (Bolivia, Ecuador and Venezuela) were not making publicly available their audit reports, according to the Open Budget Survey 2017.[58] This could be due to the fact that most countries in the region have national access to information laws which mandate pro-active transparency measures—that is, a set of categories of information that must be disseminated by public institutions without requiring an information request—whose degree of implementation varies across SAIs.

On the other hand, the Technical Commission on Good Governance Practices (CTPBG) of the OLACEFS has been supporting an analysis and improvement of information dissemination practices among the member SAIs through studies, publications, and technical assistance. In cooperation with the NGO Acción Ciudadana from Colombia (A-C), the CTPBG developed the Index of Availability of Information to Citizens on the Institutional Management of SAIs (IDIGI-EFS) in 2017, which has been subsequently applied in 2018 and 2019.[59] This index is comprised of 70 questions and it examines the information that is available through the SAIs' websites. Furthermore, the CTPBG and Acción Ciudadana have done an assessment on accessibility—which examines the degree of ease when it comes to reading and comprehension—of the oversight outputs in four member SAIs (Argentina, Chile, Peru, and Dominican Republic) in 2019.

Additionally, several SAIs have been implementing other practices related to information dissemination. This is the case of Chile's CGR, which has been encouraging the use of plain language and the dissemination of information beyond those information categories listed in the legislation on access to information, while involving the public in some of these initiatives (see Box 6).

However, one area that requires urgent attention by most of the SAIs is the generation and dissemination of high-quality disaggregated data, in open data formats, which allow for comparison of their citizen participation practices. This would, in turn, contribute to provide better evidence to support certain SAI assertions on this issue.

As a first step in this direction, the SAIs should publish their citizen participation strategies with the corresponding annual work plans on citizen participation, as well as report on the indicators that were developed by the OLACEFS's CPC in order to gradually advance towards the development of a more comprehensive information system on citizen participation, such as Colombia's information system for citizen participation (SIPAR), part of that country's CGR.

Box 6. Enhancing access and dissemination of information held by the SAI. The experience with the Community 'Contralores Ciudadanos' [Citizen Comptrollers] of Chile's CGR

As a part of its training activities, Chile's General Comptroller Office offers the 'Citizen Comptrollers' course, which is a self-managed online course, comprised of six modules with various tasks and a final exam. Those who are enrolled and pass the final exam receive a certificate as citizen comptrollers. This course is offered twice a year, and its content covers various topics. So far, the number of citizen comptrollers that have been certified since its beginning in 2017 is approximately 1,215 participants. The Chilean CGR decided to involve members of the "Community of Citizen Comptrollers" during 2019 in order to crosscheck the information concerning two specific transparency-related outputs from its website: the development of the Frequently Asked Questions (FAQ) section as well as the section on Proactive Transparency.

Continued

In early 2019, through joint work between the COSOC Unit (Council of Civil Society Associations) & Citizen Participation and the Unit of Information Technologies, the CGR virtually engaged members of the Community of Citizen Comptrollers in the development of the frequently asked questions and their respective answers in such a way that plain and inclusive language was used to ensure that it could be understood by the general public. This way, they created a glossary of terms and they were asked whether each question was useful, whether its answer was clear, and how the questions and answers could be improved based on the knowledge gained by the citizen comptrollers through the CGR's online course. As a result, the CGR obtained approximately 2,000 inputs regarding 200 questions and answers, with the highest number of contributions involving questions related to local governments. To summarize, the frequently asked questions were tested and edited along with members of the Community of Citizen Comptrollers.

Similarly, the members of the Community of Citizen Comptrollers were involved in the identification of proactive transparency items concerning the budget execution by the CGR, which are eligible to be disclosed to the public beyond the requirements from the transparency law. At the same time, the members of this community were also involved in the validation of the layout of the website, based on a user experience approach. As a result, the CGR proceeded to proactively disseminate information on the trips and other travel expenses of the head of the CGR and on its own human resources-related information.

Considering the work undertaken by the CTPBG, it would be appropriate for the OLACEFS CPC to encourage similar studies and comparative analyses on citizen participation practices—e.g. on complaints.

4.3. Practices associated with the intermediate level of citizen participation in oversight

Regarding the intermediate level of the maturity model proposed by the Punta Cana Declaration, where the relationship between the SAIs and the public involves training and the implementation of tools for citizen participation during the audit cycle, the stocktaking published by the OLACEFS CPC in 2012 reported 16 SAI initiatives on information, education, and training for the citizens and for civic organizations, in the period between 2007 and 2012.

Although there is no recent comparative data available, it is estimated that the SAI training and awareness raising initiatives for citizens has grown—for example, with the AULA Initiative by Argentina's AGN,[60] as well as the Citizen Comptrollers course, the Young Comptrollers program and the initiative "Comptrollers at your school" by Chile's CGR.[61] In Costa Rica, the General Comptroller

Office (CGR) has been implementing a program for young comptrollers along with the Ministry of Education since 2016.[62] This program is targeted at youth between ages 12 and 17 from public and private schools in order to share experiences with values such as honesty, legality, and the appropriate use of public resources.

However, the SAIs' initiatives on awareness raising and training for the public around fiscal oversight have been limited to reporting of data on compliance indicators, such as the number of conferences or courses and the attendees to these events. This raises a question about the impact of such efforts. Since this is one of the most widespread citizen participation practices in the region—along with the complaints mechanism—it will be relevant to explore how to measure the results of citizen training and its impact on external audits. Furthermore, it is essential to report on the training of the SAI staff themselves about citizen participation as a central element in their efforts to promote citizen participation, beyond the online courses in the region sponsored by the OLACEFS CPC.

Moreover, related to the intermediate level of citizen participation in external audits, the stocktaking published by the CPC in 2012 only recorded six practices of direct citizen participation in fiscal oversight processes.

They included: participatory planning by Argentina's AGN, articulated audits by Colombia's and Honduras's CGRs, and the citizen audits (*veedurías ciudadanas*) by Paraguay's CGR. These same practices had been previously documented by the TPA Initiative. Two of those citizen participation practices—the AGN's participatory planning and the CGRs' articulated audits—are analyzed in the next chapter.

More recently, some SAIs in the region have begun to implement promising practices associated with the intermediate level of citizen participation in external audits. In this regard, Peru's CGR has been implementing the initiative "Citizen Monitors" (MCC, by its Spanish initials) (see Box 7) and Costa Rica's CGR has developed the initiative "Everyone Counts".

Box 7. **The program Citizen Monitors from Peru's CGR**

During 2017, Peru was impacted by the El Niño phenomenon, which produced severe rain and the subsequent overflowing of rivers, leading to a flood primarily in the northern part of the country. In response to the disaster, the government implemented an infrastructure reconstruction initiative. It was in this context that the program "Citizen Monitors" (Monitores Ciudadanos de Control or MCC) was launched by the Peruvian General Comptroller Office in 2018. Through the decree number 004-2018-CF/DPROCAL, the CGR has been implementing the MCC program as a citizen oversight effort regarding public works, due to its share of the national budget and the recent reported cases of corruption.

This program promotes citizen participation in the verification of the correct execution of public sector construction projects through the use of a set of forms developed by the SAI itself, intended to help collect information during construction site visits [see Attachment 1] and allow prompt detection of possible non-compliance. The MCCs verify, for example, the presence of the resident engineer or the construction supervisor (whose absence represents one of the most recurring problems in the execution of public sector construction projects); the existence of a construction journal signed by the supervisor or resident engineer; whether or not there is a visible notice regarding the project, etc. According to a CGR official in charge of the program, this initiative has made it possible to "significantly expand the number of audited projects under the CGR's coverage" and the monitoring of the national accountability system.[63]

The process starts with the CGR putting out a call for aspiring citizen monitors. After admission (which requires a background check to ensure they have no criminal or legal record nor are they members of any political parties), and then training and certification by the CGR, the MCCs are equipped with a security kit and an insurance policy against accidents before they can start visiting the construction sites. The information collected during the site visit is then sent to the CGR through a website or mobile application developed for this program, and the institution then proceeds to follow up with a series of actions in regard to each case.

Over the last two years (2018-2019), the MCCs visited 562 construction sites, which represent more than PEN$1,500 million, and they detected 875 non-compliance situations through 562 visit reports that were submitted by the MCCs themselves, which led to a series of oversight actions by the CGR (See Table 1).

Table 1. The evolution of PP proposals to the AGN (2010-2018)

Non-compliance situations	Quantity	Percentage (%)
The information on the *Infobras* system is not updated	133	15%
Security rules are not being respected during construction	128	15%
The construction supervisor was not found during the visit	95	11%
The resident engineer was not found during the visit	76	9%
The construction journal was not found during the visit	69	8%
Technical deficiencies	59	7%
There was no presence of the approval resolution by the E.T.	59	7 %
Other	88	10%
The programmed and/or executed progress was not verified.	47	5%
The construction journal is not properly signed	31	4%
There was no presence of the project reception certificate	23	3%
The construction's remaining material was not removed	21	2%
The executed progress is below the programmed progress	17	2%
There was no indication of the amount of the financial execution.	16	2%
The project did not finish in the established duration	13	1%
Total	**875**	**100%**

Source: Citizen Participation Division, Peru's CGR[64]

Additionally, Peru's CGR has implemented another citizen participation practice known as "public hearings for the accountability of the CGR itself" since 2018. During these CGR's public hearings there is a space to receive 'citizen warnings' (See Box 8).

Box 8. Citizen warnings during accountability hearings of Peru's CGR

Beyond creating a space where the CGR reports on their audits, this practice of public hearings also allows the citizenry—with prior registration—to make their voices be heard in sharing 'warnings' regarding alleged irregu-larities in the use of public goods in their communities or regional departments of Peru.

According to data shared by the CGR, during the 2018-2019 period, the institution organized 128 public hearings in which 11,513 citizens participated (70% male and 30% female), generating 3,008 warnings that led to 180 oversight actions by the CGR. Out of the total of participants during these two years, 33% were registered as civil society organizations, and the remaining 67% as citizens.[65]

Furthermore, since 2019, these hearings have been supplemented by prior informational workshops on the CGR's mandate in which the citizens work in the formulation of warnings, in order to improve the quality of citizen input provided to the institution. Thus, the delivery of the informational workshops ahead of the public hearings for accountability by the CGR managed to reverse the initial overflow created by warnings that were beyond the CGR's mandate, which caused frustration on the public as well as on the CGR staff. In a way, the practice of public hearings by the CGR has allowed—through warnings shared by citizens—to shed light on the problems that concern the public.

However, a more detailed documentation of these practices is needed, as well as an independent analysis to assess both its implementation and its results, that is, what happened after the CGR's oversight actions and what changes followed. The OLACEFS CPC should promote documentation of these practices, together with a knowledge exchange process with other SAIs in the region.

4.4. Practices associated with the high level of citizen participation in oversight

Regarding the high level of citizen participation, the maturity model proposed by the OLACEFS General Assembly's Punta Cana Declaration does not specify any concrete mechanisms. However, the nature of this level of engagement is characterized by a partnership between the public and the SAI, in which citizen inputs help the SAI in its decision-making process. Given these elements addressed in the Punta Cana Declaration, it could be assumed that it refers to practices best associated with the entity's strategy rather than with its operations—since the latter would already be addressed in the intermediate level of citizen participation.

The study by the TPA Initiative identified an additional practice of citizen participation related to the appointment of the heads of the SAIs in Ecuador and Guatemala. Due to its strategic relevance for the performance of the entity, this could be considered as a high-level practice of citizen participation. It is worth mentioning that a similar practice has been recently adopted in Mexico through the Federal Oversight and Accountability Act (2016), in the context of the reforms that were established in the national oversight system and the national anti-corruption system (see Box 9).[66]

Box 9. The designation of the head of Mexico's SAI

The Federal Oversight and Accountability Act (2016) in its 105th article, allows civil society organizations and academics to participate as observers during the process of developing the final list of candidates to lead the National Audit Office (ASF).

In the process that was carried out for appointing the current Chief Auditor of the ASF in 2017, some civil society organizations were invited by the Oversight Commission of the Chamber of Deputies (lower house of Congress) to comment on the list of questions for the candidates under consideration for the position during their hearings. However, a group of Mexican civil society organizations tried to encourage a more open process for the designation of the ASF chief auditor.

This first experience for appointing the ASF's chief auditor in 2017 actually revealed limited citizen participation in a process that would correspond to a high level of citizen participation. The role of CSOs as observers, in accordance with the 2016 Act, and their contribution to the questionnaire for interviewing the final candidates indicate limited participation.

However, the experience on citizen participation in the process for appointing the head of the State of Jalisco's SAI differed from the federal one. In the State of Jalisco, the social participation committee of the local anti-cor-ruption system contributed to the development of the process for the designation of the Jalisco chief auditor in 2017. This process involved a public call, the design of an evaluation instrument, and the adoption of specific criteria. The three finalists were selected based on the highest scores. To summarize, citizen participation con-tributed to defining the ground rules of the process for selecting the finalists.

In addition, although it is not mentioned in TPA Initiative's 2011 report or in the OLACEFS CPC 2012 stocktaking as it was adopted later, the establishment of an advisory council with civil society members by the Chilean CGR is another example of a citizen participation practice associated with the high level according to the maturity model (see Box 10).[67]

In any case, due to the absence of an updated stocktaking on citizen participation in oversight throughout the region, very few experiences associated with the high level have been identified.

Box 10. **Council of Civil Society Associations (COSOC) of Chile's CGR**

The Act 20,500 on Associations and Citizen Participation in Chile's Public Management, adopted in 2011, establishes a set of measures regarding citizen participation, including, in article 74, that government agencies should establish civil society advisory councils (COSOC). While this law does not apply to Chile's General Comptroller Office (CGR), Ramiro Mendoza Zúñiga, who was then head of the CGR, decided to establish a COSOC within the CGR in March 2015, integrated by non-profit organizations associated with the institution's mission.

The COSOC is an advisory body whose objective is to provide insights on those subjects related to fulfilment of the CGR's mandate. The COSOC is made up of civil society practitioners who were convened and appointed by the head of the CGR, although any person could express interest in participating in the COSOC by writing to the head of the CGR, explaining the reasons for her/his interest. The CGR's COSOC and Citizen Participation Unit acts as the council's executive secretariat. There are at least two COSOC meetings per year: one meeting once the Public Account report is prepared, and another meeting after sharing the annual audits plan with the council. The records of these meetings are available to the public online.

To establish the COSOC, the CGR made an open call to civil society organizations through its website. Twenty-five organizations submitted applications and 24 were admitted, with another one joining in the subsequent months. The civil society members of the COSOC include, among others, the Corporación Chile Transparente (Transparency International chapter), the Fundación Ciudadano Inteligente, the Fundación Multitudes, and the Fiscal Observatory Foundation.

In April 2019, a COSOC session was held in which the CGR presented a proposal for a citizen participation policy. More recently, in November 2019, the CGR held its second annual COSOC session to exchange ideas on the potential contribution from the CGR due to the national context the country was going through with the mass public demonstrations that dominated the public stage in Chile at the end of the year.

To summarize, the opening of the SAIs was initially focused on transparency, through access to information and dissemination of audit products (e.g. the publishing of the audit reports, the transmission of the sessions of the board of auditors, etc.), with lesser attention to the adoption of citizen participation practices. In fact, the region's SAIs have come late to the citizen participa-tion agenda in comparison with other public institu-tions. Furthermore, their participation practices have mainly focused in the promotion of complaint channels, which is associated with the basic level of the maturity

model proposed in the OLACEFS General Assembly's Punta Cana Declaration (2016), followed by training or awareness raising initiatives on oversight for the public. However, two experiences of citizen participation in external audits are remarkable due to their level of institutionalization and continuity throughout the last two decades: participatory planning by Argentina's AGN, and articulated audits by Colombia's CGR. In both cases, the leadership of the SAIs has been a key factor for encouraging these practices. These practices are analyzed in greater detail below.

V. Case Studies of Citizen Participation Practices in External Audits. The Experiences of Argentina and Colombia

This chapter analyzes two distinct citizen participation practices in oversight—one from Argentina's AGN and another one from Colombia's CGR—in greater depth, by providing background information and outlining their procedures while also including a brief analysis of their implementation and challenges.

These practices go back almost two decades. They have both registered a remarkable level of institutionalization, and changes have been introduced which have contributed to their continuity.

While the Argentine experience is centered in the participation of civil society organizations in the formulation of the SAI's annual audit plan, the Colombian experience focuses on the CGR practice of articulated audits. These two practices differ—among others—in terms of the level of citizen participation, the nature of such participation, and the profile of the civil society actors involved.

5.1. The practice of participatory planning in the annual audit program of Argentina's AGN

Participatory planning (PP) of the National Audit Office (AGN) of Argentina is a citizen participation practice related to the formulation of the annual audit plan. This practice consists of the reception of civil society proposals about public institutions or government programs that are suitable to be incorporated in the annual audit plan for the following fiscal year of the AGN. (See Annex 2.)

The goal of participatory planning is to contribute to the AGN's annual audit program, with proposals based on experiences and/or knowledge from civil society organizations, thus demonstrating AGN's responsiveness to issues that are relevant to the general public.

The PP started in 2003 with the call made by the AGN to a group of civil society organizations to attend a first meeting and to make proposals for the AGN's consideration. The PP was one of the ways through which the AGN's president at the time, Leandro Despouy, decided to promote a more open institution that was closer to the public, as a response to the severe institutional crisis that impacted the country in late 2001, and the subsequent loss of public trust in government institutions. In this context, which usually leads to cautious reactions, Leandro Despouy's leadership to open up the AGN by embracing transparency and participation processes was crucial.

In 2002, three civil society organizations working with people with disabilities learned of the existence of a future audit on public transportation and they decided to contact the AGN to propose the inclusion of the topic of accessibility for people with disabilities. This first engagement between the AGN and the civil society organizations regarding the issue of disability was not by chance, since the AGN president was a renowned lawyer and politician who had previously served as a United Nations special rapporteur for human rights and people with disabilities.

This CSO proposal was ultimately taken up by the AGN and not only was the scope of the audit expanded—to include the issue of passengers with disabilities—but also engaged people with disabilities working in the field with the auditing team to collect evidence. As a result of citizen participation in the planning and implementation stages of this audit, it was found that city buses did have ramps for people with disabilities, but these ramps were not enabled during rush hour. As a consequence, the audit reported that public transportation services were not complying with the law.

Following this experience, other civic organizations started to contact the AGN spontaneously with requests on various issues. Due to the requests being submitted in an untimely manner, without considering the timeframe of the institution's annual audit plan; and the fact that the civil society organizations were establishing informal communication with various AGN officials, there was some disarray. As a consequence, the AGN agreed to establish a process to align the CSO inputs and proposals on the objects of AGN audits with the calendar for the formulation of its annual audit plan, while also seeking to ease internal processing of the proposals through the AGN's various units or areas. This way, the AGN proceeded to call civil society organizations to a public hearing with the purpose of receiving proposals, to then channel them within the AGN. This represented the starting point of the implementation of participatory planning for the AGN's annual audit program.

This practice has been implemented every year, continuously since 2010 to date, while some modifications were introduced to improve it. This practice was regulated several years later through the Resolution #94 of 2014, which formalized an internal procedure that was already being piloted since 2011, which allowed for a learning phase.

However, the PP's path has not been free of challenges, including the resistance of some middle ranks of AGN staff out of fear that it could affect the institution's independence. To put it in simpler terms, they feared the AGN's openness to citizen participation—whose most noticeable and continuous practice is PP—could limit the institution's work, possibly biasing the quality of its products towards the interests of a group of stakeholders. Two arguments have helped to counter these hesitations. First, the acknowledgment by some AGN officials that citizen inputs are not the only source of information, they must be substantiated like any other piece of evidence used by the AGN. Second, the spaces for participation created by the AGN have allowed the staff to observe the public's lack of knowledge about the institution and its role, which has contributed to value this sort of practices as a way to raise awareness on the AGN's mission. The constant commitment of the first two AGN presidents (Leandro Despouy and Oscar Lamberto) has been crucial for the implementation of PP for almost two decades.

Lastly, the AGN's experience has inspired other SAIs at the subnational level in the country to consider the implementation of this practice. In this sense, the Buenos Aires Audit Office (AGCBA, by its Spanish initials) announced that it will start to implement participatory planning starting in 2020, similar to the existing procedure in the AGN.[68]

The participatory planning procedure in the AGN

According to the AGN Resolution #98 of 2014, participatory planning is a non-binding mechanism, that is comprised by two specific moments: (i) the call to civil society to submit proposals on public institutions and programs that are suitable to be included in the AGN's annual audit program for the following fiscal year; and (ii) the meeting for the AGN's response to these proposals. While the call for the submission of proposals is done early in the year, the meeting is held towards the end of each year. Beyond the written response given to every civil society organization that submitted a proposal, this group meeting on the responses by the AGN works as a sort of accountability hearing for the institution regarding the proposals submitted by CSOs. In this meeting, the AGN shares a summary on the number of received and approved proposals.[69]

In its early days, this practice included the call for an onsite meeting to present proposals by civil society organizations. However, this on-site meeting was subsequently eliminated. Currently, the AGN uses an electronic form in its institutional website for the submission of proposals by the civil society organizations.

On the other hand, the Resolution #98 of 2014 established a space for interaction known as **workshop** (article 4). This work meeting is held with the civil society organizations that presented a proposal that requires further clarification. (See table 2.)

Table 2. Cycle of participatory planning of the Annual Audit Plan of Argentina's AGN

Instance	Date	Purpose	Participants
Call and reception of proposals	February 15 through March 15	To receive proposals of audits by the civil society organizations to be included in the annual plan	Civil society organizations
Workshop	Before May 31 (Provision #98 of 2014 - article 4)	To dialogue on a specific audit proposal that requires clarification for its consideration into the next annual plan of the AGN	I. The Department of Operational Planning; II. The Area of Citizen Participation; III. The specific civil society organization
Annual meeting	During November (Provision #98 of 2014 – article 7)	To publicly inform the civil society organizations on the set of proposals that were received and those that were prioritized for the following year's AGN annual operational plan	I. The AGN president II. The Executive Secretariat, III. The Area of Citizen Participation; IV. The Office of Planning and Special Projects; V. The group of civil society organizations

Source: Mendiburu, Marcos, Joaquín Caprarulo and Renzo Lavín, "Un balance de la participación ciudadana en la AGN de Argentina (2002-2018)", *ACIJ*, 2019.

Brief analysis on the implementation of participatory planning in the AGN [70]

A quick review of the PP's implementation in the AGN requires examining how many participants this practice has involved and who they are. During the 2010-2018 period, the total number of proposals presented in the context of PP was 183; that is, 28 proposals on average per year.

However, for a more comprehensive understanding of the level of citizen participation in PP it is necessary to consider the number of participating civil society organizations. As shown in table 3, according to AGN official data, the average number of civil society organizations per year was around 10 organizations.

Additionally, it is worth mentioning that each civil society organization had the opportunity to present more than one proposal. For example, during the 2010-2018 period, out the 183 total proposals, 42 were presented by the Civil Association for Equality and Justice (ACIJ, by its Spanish initials). During this period, the total number of different organizations participating rose to 45, working on different issues such as human rights, environment, consumer protection, institutional reforms, etc., through 95 participations in total.

Table 3. Total proposals delivered through PP to the AGN and number of participants

According to available data		
Year	Total number of proposals received	Number of participating civil society organizations
2010	34	10
2011	19	2
2012	10	7
2013	28	8
2014	21	9
2015	26	10
2016	28	16
2017	38	13
2018	48	20
Total	**183**	**95**

Source: Mendiburu, Marcos, Joaquín Caprarulo and Renzo Lavín, "Un balance de la participación ciudadana en la AGN de Argentina (2002-2018)", *ACIJ*, 2019.

Beyond the proposals submitted by the civil society organizations, the effectiveness of PP requires an examination of the SAI's ability to respond to these proposals. That is, the effectiveness of this citizen participation practice in external audits will be determined by the number of proposals that were incorporated in the AGN's annual audit program.

While it is necessary to improve the quality and systematization of the AGN's data on PP, there is evidence of a growing number of proposals included by the AGN in its annual audit program. Starting from the categorization of the AGN's response in three classes ('accepted proposals', 'proposals not accepted', and 'proposals outside of AGN mandate'), there is a growing trend of proposals that were received and admitted by the AGN, and a dramatic reduction of proposals outside of the institution's own mandate, to the point where they are nearly inexistent in the records for the last few years (see Figure 3).

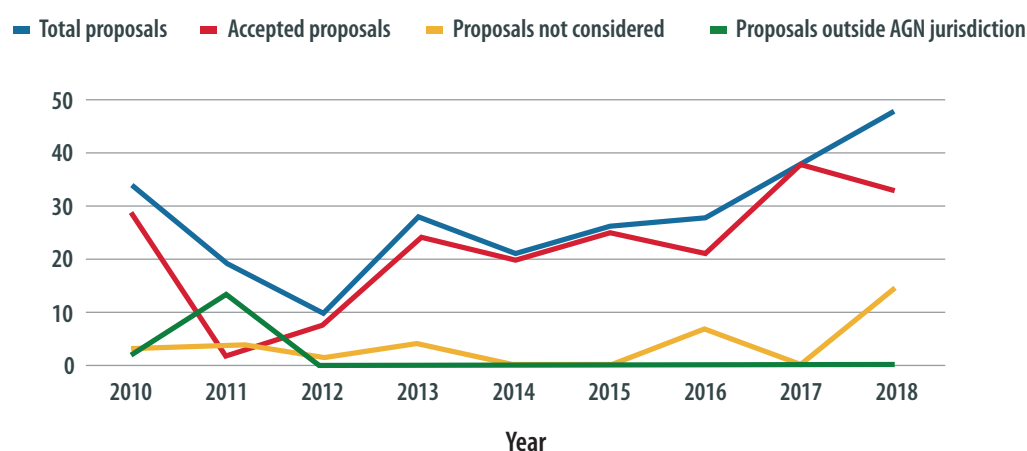**Figure 3.** The evolution of participatory planning proposals to the AGN (2010-2018)

Source: Mendiburu, Marcos, Joaquín Caprarulo and Renzo Lavín, "Un balance de la participación ciudadana en la AGN de Argentina (2002-2018)", *ACIJ*, 2019.

In the future, it is important to consider the following issues to further improve this practice:

a) Most of the civil society organizations that participate in PP are located in the city of Buenos Aires. Therefore, diversity among the participants should be increased, including from the provinces, by engaging the communities that are actually affected by government policies or programs suitable for audits. This would lead to a more inclusive participation.

b) While participating CSOs value their experience, PP is focused on AGN's soliciting and gathering of citizen proposals and inputs rather than representing a participation practice centered on deliberation and/or co-production of public oversight. In other words, PP is based on consultation; not on deliberation. In the recent study on citizen participation in audits at Argentina's AGN during 2010-2018, a participant considered that the PP "could serve for a horizontal dialogue between the civil society organizations if [this mechanism] were more open". Given the fact that the initial gathering in this practice on participatory planning was re-placed by an online call to present written propos-als, another participant raised the question on how the AGN decides who to audit when, for example, three different proposals are submitted and the entity does not have the capacity to audit all three of them. This led to the conclusion that a collective

space would allow the civil society organizations to previously agree upon the most relevant issues on which to present proposals.[71]

c) CSO participants have pointed out the absence of interaction with the technical teams of auditors during PP. This interaction is done mainly with the official in charge of citizen participation in the AGN, raising questions about the extent to which citizen participation has permeated within the institution.

d) Lastly strengthening of the indicators framework is required to not only capture the inputs received by the civil society organizations and the AGN's response capacity, but also the results and impact of the practice of PP—including on how it contributes to the achievement of the 2018-2022 Institutional Strategic Plan.

5.2. The practice of articulated audits in Colombia's CGR

Articulated audits (AA) is a citizen participation practice in oversight that has been implemented in the Colombian CGR since early 2003. When considering the statistics regarding this specific practice, the volume of AAs has been decreasing as the years pass, although a new procedural proposal seeks to reinforce this practice within the institution. However, this practice has generated significant quantitative and qualitative results. Moreover, the practice of articulated audits has stood out over other citizen participation practices in oversight due to the participants involved and the methodology used. This section includes a brief examination of the regulatory framework in AA, who participates and how, as well as some statistics and results from this engagement practice.

The Organic Resolution #5511 of Colombia's CGR of 2003 created the taskforce of articulated audits (AA) in the Delegate Comptroller for Citizen Participation (CDPC). The AAs are managed from the CPDC's Citizen Attention Office. The head of the CGR established the general instructions for civil society to participate in the AAs through the memorandum #16, November 2006. Recently, the CDPC has been working in a new proposal of AA procedures, which is currently awaiting approval.

The AA seeks to connect social accountability actions carried out by organized citizens with the CGR's fiscal audit processes, which entails certain requirements, rights, duties, and responsibilities for civil society organizations as well as for the CGR staff. According to a working paper on the experience of CGR AAs, prepared by the CSO 'Transparency for Colombia', there is an emphasis that the perspectives of both [social accountability and fiscal oversight] are combined and nurtured to establish integral oversight systems, whereby the government efforts are centered around public oversight of resources and preventing illicit acts against public administration, while civil society efforts are centered around the concepts of accountability, and the transparent, timely management of resources.[72]

The AA is a citizen participation practice engaging organized citizens that perform social accountability—through civil society organizations or citizen oversight groups [known in Colombia as "veedurias"]—in a joint exercise of fiscal oversight. That is, the AA encompasses the participation of organized citizens, which implies that corresponding civil society organizations or citizen oversight groups must be legally established before the local public attorney [Personería, an oversight office] or the Chamber of Commerce and must be knowledgeable on the subject or program that will be audited. Due to certain doubts that have risen regarding the participation of specific organizations while this practice was implemented, the then head of the CGR, Julio César Turbay, adopted a memorandum in 2006 that excluded labor unions from participating in AAs. After this impasse, the next head of the CGR sought to establish a more precise definition of the participating organizations and to relaunch this practice, yet not achieving the same turnout of AAs than during its early days. More recently, the AA has extended participation to academics and to individuals known as "expert citizens", which is expected to be more developed with the launch of the new procedure.[73]

In AA, the articulation between the civil society organization and the CGR is materialized through—at least—a couple of meetings. The first meeting is held during the AA planning stage where the civil society organization offers inputs that are verified by the CGR audit team. The other meeting is held at the end of the process, where the final audit report is presented and disseminated. There could also be some additional informative

meetings during the execution of the audit per request by the organized citizens. In case it is necessary, the civil society organization will also be able to contrib-ute to the process of collecting information related to the subject of the articulated audit.

Once reviewed by the CDPC and verified by the au-dit team of the corresponding Sectoral Delegate Comptroller, the citizen inputs are considered during the implementation of the audit. Therefore, the AA im-plies a more leading role for organized citizens in over-sight since it has a deeper level of participation than, for example, the presentation of citizen complaints—which would be more related to compliance audits.

The purpose of AA is not that the CSOs assume the role of complainants—since this what the system of peti-tions is for, which includes citizen complaints — but rather that they contribute through investigations, tes-timony, pictures or documents that guide the planning and development of the specific audit that they are participating in. To put it simply, the CSO offers inputs through a citizen lens on the auditee, so that the audi-tors may include it into their financial analysis, compli-ance analysis, or performance analysis—which are the three forms of audit executed by Colombia's CGR.

Therefore, CSOs that participate in AA assume the role of monitors ["veedores"], that is, as citizens in the exer-cise of social oversight of the public sector; not the role of auditors. Indeed, while the delegates of the CSO par-ticipate in the audit within their right to monitor public servants, and they must have an invitation by the CGR to participate in the exercise of AAs, the auditors are public servants who, within their functions, must audit the in-stitutions that are under the scrutiny of the CGR.

The procedure for articulated audits

The internal CGR procedure states that the CDPC is the one initiating the formulation of the AA plan.[74] The CDPC is tasked with formulating AA proposals, which are discussed and agreed upon with the Sectoral Delegate Comptrollers, during the identification for programs or entities that are suitable for the exercise of AA. These CDPC-formulated proposals are informed by citizen inputs that were previously received by the Promotion and Development Office, as well as through

the initial contacts with CSOs that the CDPC itself may have made before then. Once the folder of proposals is ready, the CDPC presents it in the meeting called by the CGR's Planning Office for the formulation of the Fiscal Oversight and Control Plan (PVCF) of the institu-tion. Afterwards, the approved AA list is included in the plan through the Guidelines Memorandum of the PVCF issued annually by the head of the CGR.

Once the AA plan is approved, the CDPC is tasked with promoting the articulation between the CSO and the team of auditors, provides support in the process of AA, and presents a biannual report of results. This practice implies a series of roles and responsibilities for the vari-ous stakeholders involved in the AA: the CDPC, the CSO, and the team of auditors from the respective Sectoral Delegate Comptroller executing the audit.

The AA procedure involves various stages: the connec-tion stage, the articulation stage, and the monitoring stage, as described below.

As a first step, the CDPC is responsible to identify the CSO that has the relevant knowledge or experience with the aim of connecting it to the AA—although this step could also be initiated by the CSO itself, by expressing its interest to participate. Then, the CDPC informs the CSO on the principles and obligations associated with the AA, and verifies the CSO's legal existence and relevance to the matter of the audit, going through the various documents that are requested from the organization, such as a letter of intent, technical sheet, identification of its legal representative, and the sworn declaration about conflicts of interest (stating an absence of conflict of interests with the auditee).

The CGR procedure on AA requires this first stage to be confirmed through a letter of intent from the CSO and the subsequent acceptance note by the CDPC that endorses its involvement in the AA. Therefore, after an initial orientation session delivered by the CDPC, the CSO must explicitly accept its participation in the cor-responding AA plan. Through this notification, the CSO agrees to complying with the principles (e.g., confidentiality, through which its commits to not disclosing information over the course of the audit), roles, and contributions assumed by each party in the AA. Other responsibilities of the CSO includes support in the audit process, providing input, and ensuring the attendance

of two representatives to the work meeting with the auditing team and the CDPC. Meanwhile, after the various documents requested from the CSO are verified, the Delegate Comptroller for Citizen Participation proceeds to issue a certificate that validates the organization's involvement.

Subsequently, the CDPC offers training to the CSO in numerous matters, such as the CGR's functions, the audit process, the different types of findings, and overall information concerning the fiscal liability process. If necessary, the CDPC will be able to offer thematic workshops such as, for example, the royalties' system, or procurement if it suits the AA and the CSO requires it.

During the *articulation stage*, and according to the CGR's AA procedure, the first work meeting is called and the CSO shares its inputs with the team of auditors, whose task is to validate them. These citizen inputs must meet certain minimum requirements if they are to be considered supporting material, such as photographs. However, these inputs are not required to constitute [formal] evidentiary material since this process is attributed to the jurisdictional entities and the CGR's legal team. The citizen inputs are channeled through the CDPC, which validates them to ensure they meet the required standards. In case of being deemed irrelevant, the team of auditors must provide the reasons why. Additionally, during this meeting, the CSO will be able to share the main risks observed concerning the auditee and/or any specific non-compliance issues. Furthermore, the procedure states that the team of auditors must create a record of each meeting. The CDPC is tasked with monitoring the commitments of each party. After this first work meeting, the AA implementation may begin.

Once the AA fieldwork is completed, the final work meeting is called, which involves presenting the final report. All the actors participate in the final meeting—including the auditee—and both the CSO and the auditee receive copies of this report. It is mandatory for the report to include a section with the contribution of the organized citizens and the specification that this was an AA.

Lastly, the *monitoring stage of the AA* starts once the improvement plan is agreed by the auditee, according to the findings and recommendations of the audit report. During this stage, the CSO will be able to follow-up on corrective measures that were accepted by the auditee

by relying on its own social accountability efforts, and report on any non-compliance. If necessary, the CGR will offer training to the CSO on the formulation of the monitoring plan and the methodology involved. In the monitoring stage of the AA, the CSO assumes a leading role while exercising social oversight in its own right.

Ultimately, there are no provisions for additional economic resources for the implementation of the AAs, beyond the human and technical resources of each of the parties involved.

Brief analysis on the implementation and the results of AAs in fiscal oversight

According to the Transparency for Colombia report regarding AA, in 2003 when this practice first started, there were 120 AAs out of a total of 923 audits performed by the CGR—representing 13% of the total universe of audits— which involved 156 civic organizations (page 13). The largest numbers of AAs and participating CSOs was in 2005, followed by a decline. According to this report, during the 2010-2016 period, there were a total of 120 AAs carried out, out of which a great propor-tion involved the CGR's subnational offices. Meanwhile, for the 2018 exercise, the CGR itself reported 9 AAs out of a total number of 489 conducted audits, according to the biannual report prepared by the CDPC, which is not available to the public online but may be accessed through an information request.

Numerous factors have contributed to the decline in the number of AAs in the last 17 years; mainly, the lack of commitment and support to this practice during the administrations of certain Comptroller Generals, and the resistance by the middle ranks and technical teams within the CGR. Furthermore, the institution itself claimed that some modifications had been made to the strategies for recording AAs, which could have affected the number of reported AAs over the last years.

The new AA procedures, pending approval, establish that each Sectoral Delegate Comptroller of the CGR must conduct a minimum of two AA each semester, in response to the CDPC proposals for the PVCF. This could partially offset the declining tendency of the annual number of AAs.

Beyond the number of AAs conducted, it is important

to highlight the benefits that were recorded regarding past AAs. By way of illustration, according to the CGR's Report for the Congress and the President, issued in July 2018, the AA involving the reconstruction project of the Gramalote municipality with the citizen oversight group set up specifically for this project was bolstered by citi-zen contributions that "allowed to identify ten admin-istrative findings, of which half entailed disciplinary and fiscal implications that amount to COP$6,371,000 million".[75]

Concerning the nature of citizen participation in the practice of AA, it is important to highlight the following observations. First, the AA proposals usually come from within the CGR, and only in exceptional cases were they triggered by a direct proposal from a CSO or a citizen oversight group such as, for example, the recent AA case on the reconstruction of the urban center of Gramalote. According to the CGR's official responsible for AA, there were two arguments that would explain this behavior: a) while the CSOs do propose issues that warrant au-dits, they are less inclined to participate in the process because of the confidentiality requirements; and b) the civil society organizations propose issues that are not within CGR's mandate.

Second, the practice of AA promotes a direct interaction between the CSO and the team of auditors tasked with the AA under consideration, which in turn reports to the Sectoral Delegate Comptroller related to the issue, but this interaction is usually limited. According to the pro-cedure for the implementation of AA, the interaction be-tween the CSO and the technical audit team of the CGR is limited to two articulated audit meetings, unless it is necessary to hold an additional informational meeting. In exceptional cases, the organizations participate by contributing additional evidence for the examinations

performed by the auditors during the implementation of the audit, as in the case of the Electrical Engineering Society in the audit to Electricaribe. Therefore, some questions are raised regarding the scope of this practice, that is, whether it corresponds to the planning or imple-mentation stage of a specific audit.

Third, during the articulation stage, there are no interac-tion spaces established between the CSO, the auditing team, and the auditee, except for the meeting for the release of the final audit report where all parties are in-vited. That is, the AA plan only represents the meeting(s) between the CGR and the CSO. However, the CGR has since started to encourage dialogue between public institutions and the public through other mechanisms.

Fourth, the follow-up/monitoring of the improvement plan proposed by the auditee in the context of an AA has been affected by the difficult access to such plan. This difficulty, caused by the changes in the system used between the CGR and the auditees, has represented set-backs in terms of transparency. The new system used by the CGR for interacting with audited institutions surrounding the progress of their improvement plans is an application which is not available to the public. Furthermore, currently, there is no public dissemination of this information, although the planning area of the CGR considers that the auditees themselves could dis-seminate this information in their respective websites. Therefore, the public's capacity to monitor compliance with the corrective actions agreed to by the auditees in their respective improvement plans has been severely affected. In other words, save for some specific cases, the citizens have lost the possibility to exercise over-sight regarding the improvement plans of the audited institutions. In fact, the monitoring stage is not consid-ered in the new AA procedures.

VI. Forging a Policy on Citizen Participation in Fiscal Oversight. The Experience of Colombia's CGR

The citizen participation policy of Colombia's CGR is analyzed here in greater depth. It includes a set of concepts and practices that try to offer a comprehensive approach, beyond the implementation of the specific mechanisms that were previously analyzed. This way, Colombia's CGR differs from most of the other SAIs in the region, which have prioritized stand-alone mechanisms or actions rather than promoting a comprehensive analytical and operational framework.

The Colombian Constitution of 1991 recognized numerous rights—citizen participation among them—while also establishing the support of the State for various mechanisms for participation and oversight or monitoring of public resources and institutions. This paved the way for the subsequent adoption of an array of regulations on citizen participation in the country's public administration.[76] As part of the initially adopted legislation, two laws stand out: 1) the Law 190 of 1995 or the Estatuto Anticorrupción (Anticorruption Statute), which instructs government agencies to establish an office of complaints and inquiries; and 2) the Law 850 of 2003 on citizen oversight groups (or *veedurías ciudadanas*), which are autonomous social monitoring organizations that the CGR must support. Over a decade later, in 2015, the Law 1757 was adopted, related to the right to citizen participation that defines, among other things social accountability regarding public administration and citizen complaints concerning fiscal oversight.[77]

As a response to the 1995 Anticorruption Statute, the CGR enabled a space for citizens to report irregularities in the management of public resources, establishing the Citizen Participation Office.[78] After its restructuring in 2000, following the executive order 267 of 2000 on the organization and the restructuring of the CGR, the Delegate Comptroller for Citizen Participation was created. Subsequently, the CGR created a taskforce in charge of articulated audits in 2003.[79]

The Delegate Comptroller for Citizen Participation includes a) the Citizen Attention Office, responsible with managing the system for handling of citizen complaints and the articulation of civic organizations into the audit process (e.g., through articulated audits), and b) the Promotion and Development Office of Citizen Oversight, which is tasked with training and promotion processes regarding citizen participation through citizen monitor-ing committees or citizen oversight groups (*veedurías ciu-dadanas*).[80] Currently, the Delegate Comptroller for Citizen Participation's offices has a staff of approximately 170.[81]

Meanwhile, the resolution 219 of June 2011 estab-lished the Information System for Citizen Participation (SIPAR) intended to keep record of activities on citizen participation and to generate information for decision-making. This system is key for recording data on citizen participation at the CGR since it not only allows report-ing on the numerous activities but also on the results of citizen participation in oversight.

Over the last twenty years, the CGR has developed a comprehensive conceptual and operational framework on citizen participation, by starting with the implemen-tation of a variety of isolated activities and evolving into interventions that enhance social accountability as a mechanism for the security of rights, as well as its contri-butions to fiscal oversight.[82]

Recently, the CGR adopted the Executive Resolution 0049 of April 2019 which regulated the Participatory Fiscal Oversight System (SCFP, by its Spanish initials), which includes a set of principles,[83] processes,[84] inter-vention modes,[85] services and products (dubbed 'citizen factor'). The CGR envisages participatory fiscal oversight (CFP, by its Spanish initials) "as a system that integrates social accountability and fiscal oversight" and thus seeks to improve citizen impact on the use of public resources, acknowledging that both types of oversight complement each other while remaining independent. This way, the CFP seeks to create synergies that provide feedback and strengthen both

types of oversight (by citizens and by state accountability institutions) and add more value than they would separately.[86]

Box 11. Participatory fiscal oversight in Colombia's CGR

The CGR's resolution 0049 identified five intervention modes of the CFP: the coordinated assessment; the sectoral and thematic intervention; the marketing for social accountability; the technical and legal support; and the special monitoring. Regarding the latter, the intervention mode known as "special monitoring" refers to the oversight of government resources for citizen participation, emergencies, and disasters. For the implementation of these modes, the Delegate Comptroller for Citizen Participation offers services of information, training, dialogue/deliberation, organization, attention, and integration.

On the other hand, this resolution 0049 by the CGR defined four levels of knowledge and experience of a specific community (dubbed "levels of development of the public") for carrying out social oversight of public administration. The four levels of development of the public are: novice, aware, qualified, and expert. Based on instruments developed by the institution itself, the CGR established a categorization of the public which would allow to define their level of development to support their participation in the social oversight of public administration.

Lastly, the resolution 0049 coined the concept of "citizen factor", which is the effort of the Delegate Comptroller for Citizen Participation toward adding value to the results of social oversight of public administration and to transform it into the delivery of inputs to the public and to the fiscal oversight process. Five products were identified as resulting from the "citizen factor": a) the analysis for the improvement of public management and social accountability on public institutions; b) the proposal of surveillance and oversight subjects for the planning and execution of fiscal oversight; c) the articulated actions for fiscal oversight (which include *articulated audits*); d) the sectoral articulated studies; and e) the relevant reports for the exercise of fiscal measures.

In regard to the magnitude of citizen participation promoted by the institution, the CGR recorded in its SIPAR app 818 events as part of the *accompaniment offered to citizen oversight groups and other organizations for the exercise of social accountability on public administration in the 2018 fiscal year*, covering a total of 10,894 citizens. These events involve, for example, the accompaniment of citizen oversight groups to the monitoring of projects or commitments assumed by local authorities in public hearings, and/or supporting the consolidation of observations to a plan, program, or project for subsequent submission to the authorities. Furthermore, the CGR registered a total of 153 *citizen oversight groups encouraged* by the institution in the fiscal year 2018, that is, citizen oversight groups that were the result of an invitation by the CGR.

Regarding the *training services* offered to citizens, in 2018 the CGR registered 490 events with a total of 18,078 participants. This covered a wide range of activities such as awareness-raising, training, workshops, and dialogue sessions for the collective construction of knowledge.

Concerning the results, according to the "Report of results from participatory fiscal oversight in the fiscal year of 2018 by Colombia's CGR", the CFP yielded numerous quantitative and qualitative results—in addition to the increase in the cognitive, procedural, and communication abilities of the participating citizens and the construction of social capital.

Box 12. Results of participatory fiscal oversight

According to the CGR definition, the quantitative benefits "refer to resources recovered and saved, compensations, mitigations and other improvements that are quantifiable in terms of money, resulting from the interventions of social oversight supported by the CGR". The CGR calculated that the benefits amounted to approximately COP$104,865 million in 2018.[87] On the other hand, qualitative benefits are defined as "benefits that are intangible in economic terms but represent social benefits in terms of the impact on the community". Regarding this definition, some examples of qualitative benefits would be the inclusion of public interest issues in the public agenda; government decisions to prevent and correct risks in public management (e.g. the formulation of the anticorruption plan for two municipalities) and adjustments of projects and operations.

The CFP-results report by the CGR in 2018 showed that the CFP's actions promoted the adoption of improvements that sometimes took the form of written commitments that the public could subsequently monitor with the support of the CGR. In turn, this represented the reactivation of abandoned or cancelled projects, a boost for delayed projects, etc.

This CGR report for the 2018 exercise also reported on the amount of resources that were overseen by the various intervention modes of the CFP—e.g. through reports written by citizens through the social oversight encouraged by the CGR, which helps to shed light on deficiencies and irregularities surrounding projects and resources that are monitored.

In 2018, the transportation sector represented the largest amount in terms of projects monitored by citizens, more than COP$15 trillion. This included the monitoring of 30 projects of road infrastructure and airport infrastructure in 19 departments. The citizen oversight groups identified several findings on deficiencies in the pavement and the quality of the material used due to failure to meet the durability conditions, deficiencies in road signs, flaws in the process of forest compensation (that is, the number of planted trees to compensate the impact on the environment), non-compliance in the final disposition of debris or the disposition of debris in areas where they could lead to water pollution, and environmental damage following construction due to the extraction of material from surrounding areas. These citizen oversight groups also issued recommendations, for example, to modify the design of road routes due to the high risk of affecting freshwater sources.

Among other examples, the report mentioned the case of the Corredor Perimetral de Oriente del Departamento de Cundinamarca, through a public-private partnership (APP, by its Spanish initials), which has been monitored though an articulated process led by citizen oversight groups in eight municipalities that are connected by this road project, as well as by other CSOs. As part of this monitoring, the CGR reported that several fieldtrip visits were made with the citizen oversight groups, and they organized technical meetings with the involved entities, "leading to the adoption of commitments based on the findings presented regarding non-compliance of technical specifications in the contract, particularly the width of the road, the pedestrian paths, the speed bumps, and the gutters for rain and residual water" (page 12).

Meanwhile, in the education sector, according to the CGR's report, the CFP findings were centered—but not limited to—around the food provisions to school cafeterias, the quality of the food and other controls in cafeterias and the storage of basic goods, as well as weaknesses in the monitoring of contracts.

In a way, through the CFP, it could be concluded that the Delegate Comptroller for Citizen Participation helps the CGR to play a preventative role that it could not otherwise perform. The CGR oversight was primarily selective and done after the fact, in accordance with the Constitution. That is, the work of the Delegate Comptroller for Citizen Participation aimed at empowering citizens and accompanying them in monitoring public resources could be considered a preventive focus of the CGR's fiscal oversight role. This was strengthened with the constitutional reform that approved the inclusion of its preventive and concurrent oversight function.

It is worth mentioning that the policy of citizen participation has evolved over the last two decades. Colombia's CGR efforts in terms of citizen participation evolved from the implementation of a dispersed array of activities with an emphasis on awareness and training to an integrated strategy that is focused on action and reporting results yielded by participatory fiscal oversight.

Moreover, the CGR has widely contributed to independent social oversight of public management actions through supporting citizen monitoring groups (*veedurías ciudadanas*). This is key as the CGR does not limit the promotion of citizen participation to the spaces and in accordance with the procedures established by the entity itself, which usually occurs with most SAIs that define citizen participation in a manner that is limited to following their own regulations. Moreover,

the CGR has been collaborating with other institutions of the national accountability ecosystem, such as the Ombudsman's Office, the Office of the Inspector General, and the Ministry of the Interior and Justice in regard to the Institutional Network for the Support of Citizen Monitoring Groups.[88] This way, joint work is undertaken, optimizing the efforts of each stakeholder towards a common goal, in sync with the concept of an accountability ecosystem to face increasingly complex challenges.

Paradoxically, and despite the level of institutional development of citizen participation in fiscal oversight promoted by the CGR, there has practically been no independent assessment or academic study that addresses this experience in detail.

To summarize, citizen participation in oversight is an institutionalized practice in Colombia's CGR through a dedicated Delegate Comptroller, with its own human and financial resources. Bolstered by broad national legislation in this issue, this policy is nurtured by a state-of-the-art information system for citizen participation (SIPAR) that keeps a record of the data of various services and results associated with CFP. However, the various concepts, components, and technicisms used surrounding the SCFP have produced a complex conceptual framework that is not always easy to grasp, which could affect citizen engagement in the CFP.

VII. Final Remarks

The notion of citizen participation in oversight has permeated the discourse from SAIs during the last 20 years, as is clear from a review of the institutions' strategic plans and websites. At the same time, from the perspective of the scope and depth of such participation, there is a gap between the discourse and the practice around citizen participation in the majority of SAIs in the region.

Paradoxically, the most prominent practices and experiences are the articulated audits by Colombia's CGR and the participatory planning in the annual audit program of Argentina's AGN, which were launched in 2003 and are still being implemented. Except for some other initiatives, such as Chile's CGR (with the COSOC) and Peru's CGR (through the MCC program), there are limited cases of innovative citizen participation practices in nearly two decades.

Most of the SAIs' experience on citizen participation in the region during the past two decades involve a few isolated practices or mechanisms. These mechanisms are not integrated in a wider strategy of citizen participation or in a strategic vision—except for the cases of Colombia's CGR, Brazil's TCU, or future Chile's CGR policy. There are also no analyses by the SAIs on the incentives and obstacles that citizens who participate could face.

In terms of the scope of citizen participation in oversight, regarded as the implementation of citizen participation practices throughout the audit cycle, there is a significant deficit of SAI practices and experiences during the stages of implementation and follow-up on the SAIs' findings and recommendations—save for specific cases.

In regard to the depth of citizen participation in oversight, despite the lack of an updated stocktaking on citizen participation practices in fiscal oversight, a quick look through the institutional websites or annual reports by the SAIs shows an emphasis in the use of complaints channels [although there are no sufficient assessments on their effectiveness] and the dissemination of audit reports, followed by training or awareness raising for the public. However, according to the maturity model on citizen participation proposed by the OLACEFS General Assembly's Punta Cana Declaration in 2016, this practice of citizen complaints is considered part of its basic level. Moreover, it is questionable to consider the dissemination of audit reports as a citizen participation practice given the minimal level of engagement and the passive role of the public in this action. Concerning citizen training around fiscal oversight, it does not necessarily guarantee citizen participation in an oversight exercise or audit unless it is accompanied by their involvement during fieldwork, such as the onsite verification part of Peru's MCC program. Additionally, this training of citizens regarding fiscal oversight must be accompanied by training of SAI staff as well, since some staff resistance or hesitation to citizen participation is still evident. This training should be focused on overcoming certain cultural obstacles to citizen participation within the SAIs. Lastly, the SAIs mainly encourage consultative practices rather than collaborative or co-creation activities, in contrast to other innovative spaces for participation such as, for example, the Open Government Partnership (OGP).

Citizen participation is bolstered by a real culture of dialogue between parties. Yet the citizen participation in oversight encouraged by most SAIs is still rather sporadic, involving a limited number of meetings or interactions. This raises questions of the 'magnitude' (or frequency) of participation in audits. Overall, the SAIs do not promote spaces that ensure a form or participation that can last over time to leverage the build-up of acquired knowledge—except for some cases such as Chile's CGR with COSOC.

The theme of citizen participation in external audits requires more experimentation, documentation, research, and learning. In this sense, while there has been some

progress regarding citizen participation in oversight, the modalities of citizen participation in other contexts outside the SAIs have evolved significantly more during the 21st century, for example, through technology and other innovations. In this sense, the number of SAIs that use new information and communication technologies for participation and collaboration with the public is limited, and does rarely go beyond the use of online channels to receive complaints and social media to disseminate information. This raises the question of how the SAIs' are adapting to changes in the field of citizen participation.

In terms of OLACEFS, while it has worked continuously to conceptualize and advance this agenda with its member SAIs, the organization has yet to adopt a citizen participation policy for its own activities and thereby lead by example. The fact that the presidency for OLACEFS and its CPC is currently being held by the Peruvian CGR opens up the possibility to explore this. Moreover, it is necessary for the CPC to bolster the assessment of citizen participation in the member SAIs, following the proposed maturity model of citizen participation—similar to the Index of Availability of Information to Citizens on the Institutional Management of Supreme Audit Institutions (IDIGI-EFS), implemented by the OLACEFS CTPBG.

The results yielded by citizen participation in most of the region's SAIs are still pending, as well as its impact on their national accountability ecosystems. Future efforts by the SAI and by academic researchers should address this issue.

Annex 1 – Report form for the visit to public-sector construction sites by the program Public Oversight Monitors - Peru

Public Oversight Monitor's Visit Report - Final Visit

Date of the visit: Project's unique identifier:

Name of the project:

Executing entity

MCC01 code: MCC02 code:

Item	Question	Yes	No	Unable to verify
P1	Did the entity enable your visit to the site? If the entity offered the information that allowed you to respond the questions in this form, choose "Yes"			
P2	Was the project completed?			
P3	Was the remaining material from the project correctly removed?			

If the visit occurred during the project reception, ask the entity's contact:

Item	Question	Yes	No	Unable to verify
P4	Ask the contact, resident, or supervisor, and complete: Was the project completed in the expected period according to the technical record that was originally approved? Take a photograph of the final project report where the deadline is visible.			
P5	Has the resident engineer left written notice of the project's completion in the construction journal?			
P6	Were any additions to the project approved?			
P7	Were any extensions of the deadline approved?			
P8	Has the construction supervisor left written notice of the project's completion in the construction journal?			
P9	Has the project reception committee signed the Project Reception Act?			
P10	Were there quality controls performed during the project? Request for the final construction report and ask to be guided to the page where these quality testing is and take a photograph of one them.			
P11	Executed progress: Request the most recent assessment. What is the executed progress? Take a photograph of the page in which the percentage is visible.			
P12	When did the project start?			
P13	When will the project be completed?			

Comments: if you have further comments, describe your reasons, and take a photograph to justify the comment.
If possible, take photographs of the machines and equipment on the site, in which the license plates can be seen. (bulldozers, backhoes, trucks). List the equipment found:

If during your visit, an officer from the Comptroller Office or the entity, or the resident engineer, inspector, supervisor, or worker was present, write their name and request their signature:

#	Name and Role	Date	Signature

Annex 2 – 2019 Annual Action Plan of Argentina's AGN which includes proposals from civil society admitted through the practice of participatory planning

CONTROL SUBJECT	TYPE OF CONTROL	TYPE OF WORK	CONTROL PERIOD	CONTROL MATERIAL	CONTROL OBJECT	BASIS
Ministry of Health and Social Development	Management	Audit	2018	Social Assistance Program	Program 45 - Federal Policies for the Promotion Children and Teenager Rights	Inclusion of the General Auditors Guild
Ministry of Health and Social Development	Management	Audit	2017–2018	Social Assistance Program	Assess the transfers for the implementation of the social Program 20 and interaction with other regional and national bodies	
Ministry of Health and Social Development	Management	Audit	2016–2017	Social Assistance Program	Analysis of the food policies Program 26 - National Plan of Food Security Act. 1 - Federal Focused Assistance and Productive Promotion in Santiago del Estero	Chosen due to its social-economic significance
Ministry of Health and Social Development, Ministry of the Interior, Public Works, and Housing	Management	Audit	2012–2015	Allocation, Management, and Application of public funds transferred to the Private Sector, Municipalities, and Provinces, with various sources	Assess the implementation of the Healthcare Service (SAMIC) and Programs of Housing Works through the Transfer of National Funds	Chosen due to its impact and the economic and social significance of the transfers
Ministry of Security	Management	Audit	January 2017 through June 2019	Purchases and procurement		First management control
Ministry of Security	Management	Audit	2016–2018	Civil Protection Actions, Emergency Prevention, and Disaster Early Warning Program 43	Assess the management and application of the funds that were transferred to the program	Chosen due to its significance and the goal for which they were transferred. There is an interest in assessing the management, allocation, and control of the funds
Ministry of the Interior, Public Works, and Housing	Management	Audit	2017–2018	Wired funds destined to alleviate the habitational deficit	Assess the execution of Housing Works through the Regional Institutes with transfers of national funds	Chosen due to the necessity to give continuity to the analysis of social housing policies

Ministry of the Interior, Public Works, and Housing	Management	Audit	2014–2016	Transferred funds in the context of habitat strengthening	Assess the management and application of the funds transferred in the context of the former Program 45 Fortalecimiento Comunitario del Hábitat	Program selected due to its impact and economic and social significance of its transfers. Request by the Civil Association for Equality and Justice (ACIJ) in the context of Participatory Planning (2016)
Ministry of the Interior, Public Works, and Housing	Management	Audit	2014–2017	Transferred funds for housing	Assess the management and application of funds transferred for housing	Chosen due to the necessity to give continuity to the analysis of social policy
Ministry of the Interior, Public Works, and Housing	Management	Audit	2017–2018	Actions of the Program "Hábitat Nación"	Assess the management and application of funds transferred for the dominical regularization of lands	Chosen due to the flaws in the subject of dominical regularization in favor of the beneficiaries, detected by external control works previously performed in the department
Ministry of the Interior, Public Works, and Housing	Compliance	Audit	2016–2017	Program 19 - Relations with the Provinces and Regional Development	Year 2016- 2017	Inclusion of the General Auditors Guild
Ministry of the Interior, Public Works, and Housing Ministry of Justice and Human Rights	Compliance	Audit	January 2017 through October 2019	Monitoring Program for the Land Law # 26,737		Inclusion of the General Auditors Guild
Ministry of the Interior, Public Works, and Housing - Secretariat of Energy	Management	Audit	2015–30/06/2017	Transferred funds for municipal construction works	Assess the Management of the Transfers aimed at the Plan Más Cerca, Más Municipio, Más País, Major Patria	Program selected for the impact of the various mechanisms for resource allocation, focusing on distributive equality and management procedures
National Anticorruption Office Ministry of Justice and Human Rights	Management	Audit	January 2016 through April 2018	Examination of the jurisdiction		First management control

Endnotes

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9. For conceptual analysis on citizen participation, see Enrique Peruzzotti, *"Entidades de Fiscalización Superior y Participación Ciudadana. Reflexiones para una agenda de colaboración"* [Supreme Audit Institutions and Citizen Participation. Reflections for a collaborative agenda], OLACEFS, 2010. Available in Spanish here: https://controlatugobierno.com/archivos/bibliografia/peruzzotticiudadana.pdf.

10. I am grateful to Mayli Sepulveda, Executive Director of Mexican NGO ControlaTuGobierno for highlighting this issue for this analysis.

11. See Marta Acosta Zúñiga, "La participación ciudadana en el control fiscal: Aportes de la OLACEFS" ["Citizen Participation in Fiscal Control: Contributions by OLACEFS"], OLACEFS Journal, Year 6 Number 14, 50th Anniversary Edition, December 2013, p. 58. Available in Spanish here: http://www.olacefs.com/p7605/.

12. See OAS, Inter-American Convention Against Corruption, 1997, p. 3. Available in Spanish here: http://www.oas.org/es/sla/ddi/docs/tratados_multilaterales_interamericanos_B-58_contra_Corrupcion.pdf.

13. On the global level, the International Organization of Supreme Audit Institutions (INTOSAI) established a joint platform with UNDESA and the NGO International Budget Partnership (IBP) to explore cooperation between the SAIs and civil society in 2007. And the 21st UN/INTOSAI Symposium issued a series of recommendations for strengthening accountability through the cooperation between the SAIs and citizens. See Aránzazu Guillan Montero, "Building

Bridges: Advancing Transparency and Participation through the Articulation of Supreme Audit Institutions and Civil Society," 2nd Transatlantic Conference on Transparency Research, June 2012. Available at https://www.right2info.org/resources/publications/publications/building-bridges-advancing-transparency/at_download/file.

14. Among the existing academic literature, see: Carolina Cornejo, "Elementos para la participación ciudadana en la fiscalización. Una aproximación desde la experiencia de la Contraloría General de la República," Master's thesis in Public Policy, National University of General San Martín and Georgetown University, October 2016; Carolina Andrea Carrión Díaz, "Mecanismos de participación ciudadana en Entidades Fiscalizadoras: El caso de la Contraloría General de la República de Chile," Master's thesis in Public Management and Policy, University of Chile, Santiago de Chile, December 2015; Luz Adriana Cárdenas Corredor, Raúl Alberto Saleh Alba y Elena Andrea Sierra Cuervo, "Auditorías articuladas. Una herramienta de control fiscal participativo," Free University of Colombia, Bogotá, 2013.

15. Aránzazu Guillan Montero, Ibid., p. 6.

16. See Marta Acosta Zúñiga, Ibid. See also "El control ciudadano: Experiencias de las Entidades Fiscalizadoras Superiores" ["Citizen Control: Experience of the Supreme Audit Institutions"], Enfoques. Fiscal Control Magazine, September-December 2004, pp. 16-18.

17. See OLACEFS, Declaration of Asuncion on "Principles of Accountability", available in Spanish here: http://www.olacefs.com/declaracion-de-asuncion-principios-sobre-rendicion-de-cuentas/.

18. See OLACEFS, Declaration of Santiago de Chile on "Governance, Fight Against Corruption and Public Trust", available in Spanish here: http://www.olacefs.com/p3558/.

19. See OLACEFS, Declaration of Punta Cana "On the Promotion of Citizen Participation in the Monitoring and Oversight of Sustainable Development Goals", available in Spanish here: http://www.olacefs.com/declaracion-de-punta-cana-sobre-la-promocion-de-la-participacion-ciudadana-en-el-seguimiento-y-la-fiscalizacion-de-los-objetivos-de-desarrollo-sostenible-agenda-2030/.

20. See Box 3.

21. See OLACEFS, Technical Commission on Good Governance Practices. https://www.olacefs.com/buena-gobernanza-ctpbg/ and http://buenagobernanza.agn.gov.ar/.

22. See OLACEFS, Citizen Participation Commission, https://www.olacefs.com/cpc/.

23. See Paraguayan CGR, "Hacia un abordaje temático en la implementación de estrategias de la sociedad civil a la fiscalización pública" [Towards a Thematic Approach in the Implementation of Civil Society Strategies in Public Audits], May 2014. Available in Spanish here: https://www.olacefs.com/wp-content/uploads/2014/12/06_Proyecto_Pil_EFS_Paraguay.pdf.

24. See OLACEFS, "Indicators for Measuring the Impact of Citizen Participation in OLACEFS SAIs," 2015. Available in Spanish and English in https://www.olacefs.com/indicadores-para-la-medicion-del-impacto-de-la-participacion-ciudadana-en-las-efs-de-la-olacefs/.

25. See OLACEFS-ACIJ, Online Course Program "Strategies for Citizen Engagement in Supreme Audit Institutions", 2019, https://www.olacefs.com/programa-del-curso-virtual-estrategias-de-participacion-ciudadana-en-las-efs/.

26. More recently, A-C Colombia has signed a couple of cooperation agreements with OLACEFS in order to provide technical support to the CTPBG in matters of transparency and accountability. Regarding the cooperation between the CPC and the ACIJ, see OLACEFS, "Cooperation Framework Agreement between ACIJ and OLACEFS, 2016," https://www.olacefs.com/convenio-marco-de-cooperacion-con-la-acij/.

27. See Aránzazu Guillan Montero, Ibid., p. 2.

28. The Network of Transparency and Access to Information (RTA), which is comprised by the bodies that guarantee access to information in Latin America and Spain, has signed a cooperation agreement between a network of civil society organizations in the region [the Alianza Regional por La Libertad de Expresión] and agreed the procedure to invite local civil society organizations that are members of the Alianza Regional of the hosting country to the annual regional RTA conference. See RTA, "RTA y Alianza firman convenio de trabajo conjunto", September 2013. https://redrta.org/2013/09/10/rta-y-alianza-regional-firman-convenio-de-trabajo-conjunto/.

29. See Contraloría General de la República de Colombia, Institutional Plan 2018-2022. Available in Spanish here: https://www.contraloria.gov.co/contraloria/planeacion-gestion-y-control/gestion-estrategica/plan-estrategico.

30. See Tribunal Superior de Cuentas de Honduras, "Institutional Strategic Plan 2019-2024." Available in Spanish https://www.tsc.gob.hn/web/PEI_2019_2024.pdf.

31. See Tribunal de Cuentas de la Unión de Brasil, Court's Strategic Plan (PET) 2015-2021, macro-process #2. Available in Portuguese here: https://portal.tcu.gov.br/tcu/paginas/planejamento/2021/index.html.

32. See Peruvian CGR, "Institutional Operational Plan (POI) 2019." Available in Spanish here: http://doc.contraloria.gob.pe/transparencia/documentos/2019/RC_125-2019_POI-2019.pdf.

33. See AGN, "Institutional Strategic Plan 2018-2022." Available in Spanish here: https://www.agn.gov.ar/sites/default/files/PEI%202018-2022.pdf.

34. See OLACEFS, Indicators for measuring the impact of citizen participation in OLACEFS SAIs, 2015. Available in Spanish here: https://www.olacefs.com/wp-content/uploads/2016/01/Indicadores-de-PC-OLACEFS.pdf.

35. See TCU, "O TCU e o Controle Social," Portaria-TCU No. 345, December 2018.

36. For the sections on citizen participation in the SAIs websites, see Argentina's AGN (https://www.agn.gov.ar/participacion-ciudadana); Chile's CGR (https://www.contraloria.cl/portalweb/web/cgr/portada#ciudadano); Colombia's CGR (https://www.contraloria.gov.co/web/participacion-ciudadana); Peru's CGR (https://www.contraloria.gob.pe/wps/wcm/connect/cgrnew/as_contraloria/as_portal/participacion_ciudadana); and Mexico's ASF (http://participacionciudadana.asf.gob.mx/).

37. For OGP, see the Open Government Partnership website, https://www.opengovpartnership.org/.

38. See Gobierno de Argentina, 4th Annual Action Plan of Open Government of Argentina 2019-2021. Available in Spanish here: http://www.opengovpartnership.org/es/documents/argentina-action-plan-2019-2021/.

39. See Gobierno de Perú, 4th Annual Action Plan of Open Government of Peru 2019-2021, pp. 17-18. Available in Spanish here: https://www.opengovpartnership.org/es/documents/peru-action-plan-2019-2021/.

40. See Data Rally 2019 in Chile: http://www.fiscaltransparency.net/eng/webinar_open_public.php?IdToOpen=20190508108. and http://www.fiscaltransparency.net/use/dataonthestreets-international-rally/.

41. See Albert van Zyl, Vivek Ramkumar and Paolo de Renzio, "Responding to the Challenges of Supreme Audit Institutions: Can Legislatures and Civil Society Help?" *U4 Anticorruption Resource Centre*, Issue 1, 2009. Available in English here: https://www.u4.no/publications/responding-to-the-challenges-of-supreme-audit-institutions-can-legislatures-and-civil-society-help.

42. See Contraloría General de la República (CGR) de Chile, "Política de participación ciudadana" (Citizen Participation Policy), November 2019 – draft, p. 5.

43. Special thanks to Prof. Jonathan Fox, director of the Accountability Research Center of the American University, Washington D.C. for highlighting this dimension as relevant for this analysis.

44. See IDI, "2017 INTOSAI Global Survey" https://www.olacefs.com/disponible-la-encuesta-global-de-la-idi-2017/ and http://www.olacefs.com/wp-content/uploads/2017/04/01-Global-Survey-2017-SAIs-ESP.docx.

45. IDI, *Global SAI Stocktaking Report 2017. Annex*, INTOSAI, p. 57. http://www.idi.no/en/idi-library/global-sai-stock-taking-reports-and-research/2017-global-sai-stocktaking/786-annex-volume-global-sai-stocktaking-report-2017-s-panish/file.

46. After over a month of communication with the IDI and the SAIs - noting the lack of a specific procedure to access information inside the IDI-, the researcher got access to the answer to the 100th question by the 6 mentioned SAIs. In the case of Argentina and Mexico, an information request was made in accordance with each country's national legislation on access to public information [AGN, Actuación No. 528/19 - Nota 1643/19, September 26, 2019] [ASF, answer to information request 0110000081819, Lic. Myrna García Vigueras, September 6, 2019 The copies for IDI's replies and the answers to the information requests to Argentina's AGN and Mexico's ASF are in the possession of this author [Email by Marcela Hommefoss, IDI-INTOSAI Communications Manager, October 1, 2019].

47. Chilean CGR, "Política de participación ciudadana" [Citizen Participation Policy], Ibid., pp. 7- 8.

48. Only three countries (Bolivia, Ecuador y Venezuela) were not disseminating audit reports. See IBP, Open Budget Survey 2017. Síntesis para América Latina y el Caribe [Summary for Latin American and the Caribbean], p. 1. Available in Spanish here: https://www.internationalbudget.org/wp-content/uploads/latin-america-caribbean-region-open-budget-survey-2017-summary-spanish.pdf.

49. See International Budget Partnership (IBP), "Open Budget Survey 2017." Available in https://www.international-budget.org/open-budget-survey/.

50. See TPA Initiative website in Spanish here: https://iniciativatpa.org/.

51. ACIJ, "Diagnóstico sobre Transparencia, Participación Ciudadana y Rendición de Cuentas de las Entidades Fiscalizadoras Superiores", July 2011. Available in Spanish here: https://iniciativatpa.org/informe-diagnostico/.

52. OLACEFS, "Participación ciudadana en el control fiscal. Buenas prácticas para el fortalecimiento de las relacio-nes entre las EFS y la ciudadanía," Comisión de Participación Ciudadana, October 2012. Available in Spanish here: https://www.olacefs.com/p7523/.

53. See CGR Chile, Cuenta Publica 2018 [Public Accounts 2018], p. 13. Available in Spanish here: https://www.contraloria.cl/documents/451102/2683757/Cuen-%20ta+2018.pdf/15fa7b55-230e-3cc8-d460-cde89c3273b8.

54. ASF, "Informe de Actividades ASF 2018" [ASF Activity Report], Ciudad de México, p. 26, available in Spanish here: https://www.asf.gob.mx/uploads/255_Informe_Anual_de_Actividades/Informe_de_Actividades_2018-2019.pdf.

55. See CGR Perú, "Estadísticas sobre atención de denuncias" (Statistics on complaints management). https://www.contraloria.gob.pe/wps/wcm/connect/CGRNew/as_contraloria/Participacion_Ciudadana/Como_presentar_una_denuncia/estadistica/.

56. See ASF, "Informe a la Honorable Cámara de Diputados. Estado que Guarda la Solventación de Observaciones y Acciones Promovidas a las Entidades Fiscalizadas, correspondientes al corte del 31 de marzo de 2019" [Report to the Honorable Chamber of Deputies. State that Keeps the Solution of Findings and Promoted Actions to the Auditees, pertaining to the March 31, 2019 cut]. Available in Spanish here: http://www.asf.gob.mx/uploads/56_Informes_especiales_de_auditoria/INFORME_SEMESTRAL.pdf.

57. See CGR Colombia, "Resultados en control fiscal micro de los derechos de petición en la vigencia 2017" [Results of fiscal micro-control concerning the right of petition in the year 2017], Contraloría Delegada para la Participación Ciudadana, July 17, 2019, p. 6. Available in Spanish here: https://www.contraloria.gov.co/web/participacion-ciudadana/balance-gestion.

58. See IBP, "Encuesta de Presupuesto 2017. Síntesis sobre América Latina y el Caribe," available here: https://www.internationalbudget.org/wp-content/uploads/latin-america-caribbean-region-open-budget-survey-2017-summary-spanish.pdf.

59. The Index of Availability of Information to Citizens on the Institutional Management of the SAIs (IDIGI-EFS) is another source that shows progress in both the basic and low levels of the maturity model. Furthermore, the CTPBG, along with the Acción Ciudadana Corporation and the IDB, implemented the project "Improving the access to information and use of the public oversight products in Latin America" in 2019. See OLACEFS, "The Index of Availability of Information to Citizens on the Institutional Management of the Supreme Audit Insitutions" IDIGI-EFS 2017, Comisión Técnica de Prácticas de Buena Gobernanza (Technical Commission on Good Governance Practices). Available in Spanish here: https://www.olacefs.com/informe-completo/ and https://buenagobernanza.agn.gob.ar/content/las-efs-mejoran-la-disponibilidad-de-la-informaci%C3%B3n. See also OLACEFS, "Mejorando el acceso a la información y el uso de los productos de fiscalización gubernamental," 2019, OLACEFS-CTPBC and IDB. Available in Spanish here: http://buenagobernanza.agn.gov.ar/files/files/Final_Disgno%CC%81stico_Nov2019%20.pdf.

60. See AGN, Aula https://www.agn.gov.ar/aula-agn.

61. See CGR Chile https://www.contraloria.cl/web/cgr/contralores-ciudadanos1.

62. See CGR Costa Rica https://www.cgr.go.cr/01-cgr-transp/part-ciud/part-ciud.html.

63. See Abraham Flores Vargas, "Monitores Ciudadanos de Control. El ejercicio de control social que revoluciona los mecanismos de prevención y detección en obras públicas", Fiscalizando Journal, No. 25, OLACEFS, 2019, pp. 19-24. Available in Spanish here: https://www.olacefs.com/revista-olacefs-n25-primer-semestre-de-2019/.

64. See Abraham Flores Vargas, Ibid, p. 23.

65. See the presentation by Patricia Guillen Nolasco, the official in charge of citizen participation in Peru's CGR https://www.youtube.com/watch?v=Gl-du6EGBCU&feature=youtu.be.

66. See Ley de Fiscalización y de Rendición de Cuentas de la Federación, 2016 http://www.diputados.gob.mx/LeyesBiblio/pdf/LFRCF.pdf. However, the Mexican civil society organizations demanded a more transparent process for the appointment of the SAI's head based on a set of specific criteria. See Proceso, "ONG piden proceso transparente y abierto para elegir al nuevo titular de la ASF", November 29, 2017. https://www.proceso.com.mx/513076/ong-piden-proceso-transparente-abierto-elegir-al-nuevo-titular-la-asf. Special thanks to Lourdes Morales Canales for sharing this experience from the state of Jalisco. See El Informador, "Corrigen leyes secundarias para nombramiento del auditor," October 19, 2017. https://www.informador.mx/jalisco/Corrigen-leyes-secundarias-para-nombramiento-de-auditor-y-magistrados-20171019-0144.html. The law on Oversight and Accountability for the Federal Level [Ley de Fiscalización y Rendición de Cuentas de la Federación] includes a brief chapter on social accountability (Título IIIV). The chapter states that the Congressional committee for overseeing the ASF and the Citizen Participation Committee of the National Anti-Corruption System will receive petitions, proposals, requests and complaints submitted by civil Society, which will be considered by the ASF in their annual audit program.

67. See CGR Chile, "Consejo de las Asociaciones de la Sociedad Civil (COSOC)." https://www.contraloria.cl/web/cgr/sobre-cosoc and "Resolución de creación del COSOC en la CGR" (marzo 2015) https://www.contraloria.cl/documents/451102/2095193/Rex1251-15.pdf/90fa9822-7525-3363-b594-1ef166e45372. See also Ley 20500, available in Spanish here: https://www.bcn.cl/leychile/navegar?idNorma=1023143 and CGR, Acta. COSOC session, May 24, 2019, available in Spanish here: https://www.contraloria.cl/documents/451102/2429630/ACTA_COSOC_MAYO+2019.pdf/09d61322-c0ae-3f3f-d120-c247ccae92e1.

68. See AGCBA, "Participación ciudadana en la auditoría," November 8, 2019, La AGCBA anunció que implementará un programa de planificación participativa a partir del 2020. http://www.agcba.gov.ar/web/comunicamos/noticia/376.

69. See AGN, "Informe del Programa de Planificación Participativa 2019" [2019 Participatory Planning Program Report], presented in the public hearing on December 20, 2018. https://www.agn.gob.ar/sites/default/files/INFORME%20PPP%202019%20-%20REUNI%C3%93N%20CSO.pdf.

70. This section summarizes the data analyzed in the working paper "Un balance de la participación ciudadana en la AGN" (2018-2019), ACIJ, 2019.

71. See Marcos Mendiburu, Joaquín Caprarulo and Renzo Lavin, Ibid, p. 18.

72. See Transparencia por Colombia [Transparency for Colombia], "Auditorías Articuladas en la Contraloría General de la República" [Articulated Audits in the General Comptroller Office], TPA Initiative, December 2011, page 11. Available in Spanish here: https://iniciativatpa.org/wp-content/uploads/2010/09/Informe-Colombia.pdf.

73. In the evolution of the AA practice, the CDPC has identified, a new category of AA participants known as «expert citizens», separate from the academy and the civil organizations (for example, the environmental NGOs do not fall into this category). The complexity of the topics that the CGR usually addresses may require the technical lens of citizens, ideally grouped in professional associations. In the AA conducted on the Electricaribe's management, for example, the technical knowledge of the Electrical Engineering Society allowed the auditing team to fine-tune the findings on the calculations of the admissible losses that the utility company was reporting in the Colombian Caribbean coast. Additionally, the Electric Engineering Society participated by contributing the results of a survey of

the users of the service regarding its quality, the rate per unit of energy, and the damages caused by the persistent blackouts and voltage fluctuations, which were also used by the auditing team.

74. Contraloría General de la República de Colombia, "Manual sobre auditorías articuladas. Capacitación a Organizaciones de la Sociedad Civil," [Manual on articulated audits. Training to Civil Society Organizations], undated.

75. CGR Colombia, "Informe de Gestión al Congreso y al Presidente de la República. Control fiscal eficaz para una mejora gestión pública 2017-2018." Compendio y Síntesis de Temas Estratégicos 2014-2018, Bogota, p. 316. Available in Spanish here: https://www.contraloria.gov.co/documents/20181/1136923/Informe+Gestion+Sintesis. pdf/af7ab579-4b95-4da9-88f7-c2704e6b0440?version=1.0.

76. Ver Transparencia por Colombia, "Auditorías Articuladas en la Contraloría General de la República, TPA Initiative, 2011," pp. 22-24.

77. This law stipulates that the oversight bodies and the superintendents must establish, in their annual plan, their financing activities to strengthen the social accountability mechanisms. On the other hand, the Order C-150 of 2015 of the Constitutional Court lists a set of duties for the State concerning citizen participation.

78. See Luis Fernando Velásquez Leal. "Ciudadanía y control fiscal. Una experiencia de la participación ciudadana en el control institucional en Colombia y Honduras." *Corporación Acción Ciudadana Colombia* 2009, p. 10. Available in Spanish here: https://iniciativatpa.files.wordpress.com/2010/11/4-ciudadania-y-control-fiscal-efs-colombia-y-honduras-pd-f.pdf.

79. Ver Transparencia por Colombia, "Auditorías articuladas en la Contraloría General de la República de Colombia," TPA Initiative, 2011. Available in Spanish here: https://iniciativatpa.org/wp-content/uploads/2010/09/Informe-Colombia.pdf.

80. In accordance to the recent structural revision, resulting from article 332 of the Law 1955 of 2019 on the National Development Plan 2018-2022, the Regional Monitoring Office was created and will soon become a part of the Delegate Comptroller for Citizen Participation's structure.

81. Furthermore, there are citizen participation teams in each of the 31 departmental offices of the CGR.

82. In the context of a loan from the Inter-American Development Bank to implement an institutional strengthening program at the General Comptroller Office, the citizen participation division of the CGR has been receiving support. Approved in November 2015, this loan for USD$30 million included three components: support for planning; support for information management; and support for transparency and citizen participation in fiscal oversight. Having assessed the problem of low effectiveness of the CGR in the exercise of fiscal oversight—being the capacity to deter irregularities in the auditees—this loan aimed at strengthening the institution's strategic planning, supporting the development and implementation of tools for predictive analysis and risk assessment, including a dashboard and an observatory for timely decision-making. The component on participation was included, among others, the support to improvements to the SIPAR and the promotion of participatory fiscal oversight through the support of citizen oversight bodies (veedurías ciudadanas) and citizen training workshops. See IDB, "Colombia. Programa de Fortalecimiento Institucional de la Contraloría General de la República" (CO-L1154) Propuesta de préstamo, available in Spanish here: https://www.iadb.org/en/project/CO-L1154.

83. The principle "Participar para V.E.R, V.E.R. para participar" is comprised of two oversight dimensions and lists three actions for each of them.

84. The SCFP is a system with two processes: the management of rights of petition and the management of CFP intervention modes.

85. The work of the Delegate Comptroller for Citizen Participation has been evolving from specific activities to intervention modes.

86. See chapter on "Principales logros, avances y desarrollos del nuevo enfoque de la Participación Ciudadana en el ejercicio del control fiscal [Main achievements, progress, and developments of the new approach on Citizen Participation in fiscal oversight]" in CGR Colombia, "Informe de Gestión al Congreso y Presidente de la República. Control fiscal eficaz para una mejora gestión pública 2017-2018 y Compendio y Síntesis de Temas Estratégicos 2014-2018," Bogota, pp. 88-91.

87. See CGR Colombia, "Informe de resultados del control fiscal participativo vigencia 2018," Contraloría Delegada para la Participación Ciudadana, March 2019, p. 11.

88. See Red Institucional de Apoyo a las Veedurías https://www.contraloria.gov.co/web/red-apoyo-veedurias-ciudadanas.

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