

CITIZEN PARTICIPATORY AUDIT PROJECT

Heidi M. Mendoza

Commissioner, Commission on Audit,
Republic of the Philippines



AUDIT

audit | 'ôdit|

noun

an official inspection of an individual's or organization's accounts, typically by an independent body.

- *a systematic review or assessment of something*

verb (audits, auditing , audited) [with obj.]

1 conduct an official financial examination of (an individual's or organization's accounts): companies must have their accounts audited.

- *conduct a systematic review of*

Supreme Audit Institution –
Commission on Audit of the Philippines



PUSHING FOR GOOD GOVERNANCE

**Enhancing Transparency,
Accountability and Citizen
Participation in the Public Audit
Process**

GOAL

contribute to improving the efficiency and effectiveness of the use of public resources


OBJECTIVES

- To facilitate the engagement between COA staff and civil society organizations interested in developing partnerships on participatory audit;
- To develop the capacity of COA staff and civil society groups to design and implement participatory audit approaches; and,
- To test various models of participatory audit that can be rolled out across selected government programs and agencies.

PROGRAM GOAL AND OBJECTIVES



HOW CAN WE
ACHIEVE OPEN
& PARTICIPATORY
AUDIT

A large, bold, yellow question mark is positioned to the right of the text, spanning the height of the words 'OPEN', '& PARTICIPATORY', and 'AUDIT'.

IN 2000...



CASE:

COA & CCAGG (2000)

- “COA Circular 99-021 Segregation of Value-for-Money (VFM) Audit Reports from the Annual Audit Report (AAR) and Providing Guidelines for the Preparation, Submission and Transmittal of VFM Audit Reports”
- MOA23 road projects of the DPWH and 10 Soil Conservation and Watershed Management Program of DENR.
 - evaluated for economy, efficiency, effectiveness
 - assessed for the results, benefits and value to beneficiaries
- CSO participation
 - Pre-audit activities to help in post-audit
 - Bidding process
 - Impact assessment to establish attainment of objectives

2012: THE ROAD TO PARTICIPATORY AUDIT



PARTNERSHIP

constructive
engagement

joint activities

OPENNESS

MUTUAL
LEARNING



Information sessions
were held with citizen
groups in key cities in
the Philippines to get
their feedback and
suggestions on the
project





On 19-21 November, COA and ANSA-EAP conducted a joint training for COA and citizen auditors.



A **MEMORANDUM OF AGREEMENT** WAS SIGNED
BETWEEN COA, ITS CITIZEN GROUP PARTNERS,
DBM AND DPWH





A **JOINT PLANNING** (COA & CITIZEN AUDIT TEAM) WILL BE CONDUCTED TO PLAN FOR THE PERFORMANCE AUDIT OF A FLOOD-CONTROL PROJECT

WHAT WILL MAKE
PARTICIPATORY
AUDIT WORK?



SPURRED BY GOVERNMENT REFORMS

- Aquino administration's Open Government Partnership 2012 Action Plan
- Adoption of the Participatory Approach in COA
- Strong leadership within COA



The public audit process is an important part of the compact between citizens and the state to ensure government programs are effectively and efficiently implemented and corruption and misuse are minimized. (Pulido-Tan)

CLEAR **FRAMEWORK** SHARED BY STAKEHOLDERS

“*Social accountability is organized and capable citizen groups engaging constructively with government to monitor the decisions and performance of public officials towards better delivery of public services, improved people’s welfare and improved protection of people’s rights. (ANSA-EAP, 2008)*

$$SAc = (CE \times CM)^a$$



PARTNERSHIP BETWEEN CITIZENS & GOVERNMENT

*both formal &
informal*

MULTI- STAKEHOLDER SUPPORT T



DIASPORA
FOR GOOD
GOVERNANC



International Alert.



Transparency & Accountability Network